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ON THE IMPORTANCE OF THE PERSONALIZED RESPONSIBILITY OF THE ENTERPRISE TEAM FOR THE MANUFACTURE OF PRIORITY AND DEMANDED PRODUCTS BY THEM TO CONSUMERS. MESSAGE 3

Abstract: *in the article, the authors focused on the need for a motivated high professional responsibility for the results of an enterprise headed by the management. The personification of responsibility does not mean only the search for someone who is responsible for everything. It is important to understand that the personification of responsibility implies its delegation for obtaining the desired result. And here it is important not to make a serious methodological mistake - to reduce economic policy only to an analysis of the causes, but also to maintain the spirit of solidarity in the team - one for all and all for one, in order to guarantee its mandatory success.*

At the same time, manufacturers, due to their motivation, manage quality, necessarily ensure the manufacture of priority products for the consumer, revising their concept of forming a market with demanded and competitive goods, taking into account their preferences among consumers in the regions of the Southern Federal District and the North Caucasus Federal District. Such mutual understanding will fully correspond to the desire of the consumer to satisfy his desire to make a purchase, taking into account his social status, and manufacturers to ensure the sale of their products in full and guaranteeing themselves sustainable TEP from the results of their activities and financial stability.

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

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Introduction

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It is necessary to revive the role and significance of a quality-oriented strategy, since only in this case, enterprise managers will subjectively and objectively be forced to improve their production using nanotechnologies and innovative processes so that competitive and sought-after materials and products fully meet the needs of domestic consumers. At the same time, the assertion is substantiated that the consumption of domestic materials and products is regulated by the market. In this case, market requirements should dictate to manufacturers the need to increase the role of the state and consumers - to form a sustainable demand for domestic materials and products, namely: to maintain a 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 understand that improving the quality of materials and products cannot be associated only with rising prices, but also through technical innovations aimed at the use of new technological and engineering solutions.

It is equally important to understand the role and significance of quality activity, that is, to what extent leaders penetrated the essence of things, learned to manage things, change their properties (range), form, forcing them to serve a person without significant damage to nature, for the benefit and in the name of a person, that is, in 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. 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, writes in his book "Out of the Crisis": "... managing paper money, not a long-term production strategy - the path to the abyss. Whether the state needs to pursue an industrial policy, one can cite the statement of the outstanding economist of the past, Adam Smith, who 200 years ago laid the foundations for the scientific analysis of the market economy. About the role of the state, he said: "... only it can, in the interests of the nation, limit the greed of monopolists, the adventurism of bankers and the egoism of merchants." You can't really say.

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

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

Let us carry out an enlarged factorial analysis of the problem of "quality of life". The quality of life of citizens depends on the quality of goods and services consumed in a full range - from birth to ritual services, as well as on the solvency of citizens, which allows them to purchase 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 that at one time emerged from such crises (the United States in the 30s, Japan, Germany in the post-war period, later South Korea and some other countries) shows, in all cases the basis for industrial policy and the rise economy was put a strategy to improve the quality, competitiveness of products that would be able to win both domestic and foreign markets. All other components of the reform - economic, financial and credit, administrative - were subordinated to this main goal.

Positive changes in the quality of goods require qualitative changes in engineering, technology, organization and management of production. Production must improve, which does not mean becoming more costly. Absolutely right, attention was drawn to one phenomenon that usually slips away in the bustle of the problem - the historicity of the economy. The way it is perceived now, the economy has not always been and will never remain. Economic life changes over time, which forces one to tune in to its changing existence. The modern economy is built on a market foundation and the laws of the market dictate its own rules. In the foreground are profit, competition, efficiency, unity of command. How long will this continue? Analysts say the symptoms of a new economic order are already on the rise. The next turn of the economic spiral will also spin around the market core, but the significance of the market will not remain total. The priority of market competition, aggressively 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 oriented towards resource-saving production technologies. 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 problem of ensuring the quality of activities is not just universally relevant, it is strategic. The dilemma in relation to quality is reasonable only within the limits of the opposition of the ratio of actions "immediate" and "indirect". The saying "it's all about him" owes its origin to quality. It is possible to "forget" about the problem of quality solely because any fruitful and luminous activity is ultimately aimed at improving quality. Quality is either "on the mind" or "implied". From the correlation in the dynamics of these projections, quality problems in creative thinking are built into an appropriate schedule that reflects the relevance and profitability of activities aimed at developing production.

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

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

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

denying the essential forces of man. In the "hot" state, the problem of quality is sustainably supported by both the internal forces of active consciousness and external life factors. The highest function of consciousness is cognitive.

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

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

-ideology of quality - the prospect of development of production;

- quality management is an integrated approach to solving a quality problem;

- fashion and technical regulation - components of the quality of manufactured shoes;

– the quality systems "ORDER/5 S" and "THREE" NOT "- not only the basis of stability and production safety, but also a guarantee of quality;

- quality in the market is a paradigm of the formation of production that meets the needs of the market;

– advertising is always at the service of quality;

– an excursion into the past as a guarantee of quality in the future;

- a model for assessing product quality - these are production priorities;

– forecasting the cost of quality when developing a new range of footwear is the key to its demand and its competitiveness;

- a technique for business visual evaluation of a product - a means of assessing the effectiveness of quality;

– improving the quality and competitiveness of domestic safety footwear;

- about indicators for assessing the quality of shoes - as a tool for the formation of demanded products;

– quality and market: a marriage of convenience and this is indisputable;

– the stability of the work of enterprises is a guarantor of the quality of the shoes they produce;

- all these aspects together provide a quality revolution that guarantees the manufacturer a stable success in a market with unstable demand.

The work presented to your attention is the fruit of joint reflections on topical problems of improving the activity of an important branch of the public economy by leading Russian and foreign experts. Authors always have an advantage over the individual form of creativity. A single author, no matter how knowledgeable and authoritative he may be, is forced by the nature of the circumstances to explain not only his point of view on the problem under study, but to talk about how his colleagues "see" this problem, to state someone else's view of the order of things, to turn into the process of declared discussions in their opponents. Such a transformation, despite all its conventionality, is not so harmless for objectivity in understanding. Even such an excellent thinker as G. Hegel sinned, voluntarily or involuntarily substituting his opponents in order to make it easier to criticize them.

The dynamics of the market development in the last decades of the last century and at the beginning of the third millennium invariably shows the growing interest of consumer demand in the quality of goods. With all the economic, social and political costs, humanity is getting richer and wealth is distributed unevenly. Finances, as before, are concentrated in certain regions, however, just like the premieres of modern production. Analysts predict the course for the quality of goods confidently and everywhere. The new economy is called temporarily "prudent". It requires humanization not only in the distribution of national wealth. The production itself is also being humanized, including the management system. The current principle is "survival of the fittest, fittest" will replace the "social production partnership" - the manager and the manufacturer will become members of the same team. Mass production will give way to an organization corresponding to the implementation of the principle - "the manufacturer makes exactly what the consumer needs." A "thrifty" economy will be oriented towards resource-saving production technologies. It will require a new look at the root concepts. The philosophy of quality will also change. We must be prepared for the coming events.

Main part

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

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

The second group of academic economistsoffers a competitive assessment using polygonal profiles. It is based on building vectors of competitiveness by factors: concept, quality, price, finance, trade, after-sales service, foreign policy, pre-sales preparation. However, the authors do not specify how factors such as the concept, foreign policy, presale preparation, etc. can be assessed by combining them into one.

The third group of economistsoffer a rating assessment of the competitiveness of an enterprise based on the following factors: product, assortment, price, image, service, packaging (design), sales volumes, market segment, supply and marketing policy, advertising and demand stimulation, that is, with the calculation of the efficiency ratio of innovative technological solutions . The advantage of this approach is that, in fact, it evaluates not only the marketing activities of the enterprise, but also takes into account other important resources of the enterprise's potential (innovations, management, finance, etc.). In the approach proposed by the authors, a more significant sum of factors is obtained, the mutual importance of which is taken into account in partnerships.

Fourth groupscientists-economists propose to evaluate the competitiveness of an enterprise based on the product of the commodity weight index and the facility efficiency index. The advantage of this approach is the fact that it is a more weighty approach to assessment, since it takes into account such important factors that determine the competitive advantages of an enterprise as the level of organization and implementation of marketing in an enterprise, finance, and export potential. In addition, most authors consider it important to develop a methodology for determining the manufacturer's efficiency factor, its competitiveness, which will shape the effectiveness of these same partnerships.

The fourth approach can also be attributed to the method proposed by R.A. Fatkhudinov, which proposes to evaluate the competitiveness of an enterprise as a weighted sum of the competitiveness of the main goods of an enterprise in various markets, taking into account the significance of markets. But this approach is not entirely fair, because firstly, the competitiveness of an organization is identified with the competitiveness of a product (these are different concepts), and secondly, he proposes to introduce the

importance of foreign markets twice as much as the importance of national markets. Thirdly, the assessment method of Fatkhutdinov R.A. does not take into account other important factors influencing competitiveness - marketing, finance, innovation, management, personnel.

Fifth groupscientists-economists offers an approach based on a balanced assessment of the factors of enterprise competitiveness. The integral indicator of the competitiveness of an enterprise is determined according to the rules of linear convolution (the assessment of the competitiveness factors of individual aspects of the enterprise's activities is multiplied by the weight of individual factors in the total amount), that is, something close to what is proposed by the authors of this article, namely, the calculation of the efficiency coefficient of innovative technological solutions .

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

In this regard, the successful operation of an enterprise will be determined by the degree of satisfaction of the interests of stakeholders, therefore, in order to increase competitiveness and efficiency, an enterprise must take into account not only its own interests, but also the interests of stakeholders, its business partners.

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

Developing small and medium-sized enterprises, as a competitive tool, need to form a system of marketing relationships with partners, a system based on mutually beneficial long-term cooperation, which allows reducing the time to make effective commercial decisions.

Therefore, taking into account the considered methodological foundations of the competitiveness of an enterprise, a methodology is proposed for assessing and analyzing the competitiveness of shoe enterprises operating in the regions of the Southern Federal District and the North Caucasus Federal District, based on the theory of stakeholders, namely, CJSC Donobuv (Rostov-on-Don) and LLC "Leonov"

(Rostov-on-Don), which are competitors in the production of men's shoes.

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

All calculations are reduced to the implementation of successive stages.

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

$$\alpha_j = \frac{O_{cp}}{\sum\limits_{j=1}^{n} O_{cpj}}, \qquad (1)$$

where α_j – coefficient of significance of the i-th property; O_{cpj} – evaluation of the i-th property given by the j-threspondent, score; n is the number of evaluated properties of the product.

The condition for the correct calculation of the coefficient of significance is the following: ai = 1.

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

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

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

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

| Criteria name | amount | | Segment characteristics |
	%	human	
Attitude towards fashion	fourteen	7	"avant-garde"
	76	38	"moderate"
	ten	5	"conservatives"

Age	62	31	"youth group"
	26	13	"average age"
	ten	5	"old age"
	2	one	"venerable age"
income level	38	19	"below the average"
	fifty	25	"average"
	12	6	"above average"
social status	38	19	"low social status"
	38	19	"medium social status"
	24	12	"high social status"

We group the questionnaires according to the criterion "attitude to fashion", since this criterion is decisive in consumer preferences (segment-forming). All other criteria (age, income level, social status) are expressed in it.

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

Based on the table, it can be seen that fashion products are preferred by respondents who are ordinary buyers ("moderate") of the younger group, as this emphasizes their individuality, although their income level is below average.

Table 2. Profiles of segments of consumers of men's shoes

Signs of segmentation	Segments		
attitude towards fashion	"avant-garde"	"moderate"	"conservatives"
age group	Junior - 5 Medium - 2	Junior - 26 Average - 10 Senior - 2	Senior - 3 venerable - 2
income level	Medium - 3 Above average - 4	Below average - 16 Medium - 20 Above average - 2	Below average - 4 Medium - 1
desired benefits	Individuality - 6 High quality goods - 1	Personality - 13 High quality goods - 17 Low price - 8	Low price - 4 High quality goods - 1

Based on the above data, it is possible to calculate the significance of consumer properties in assessing the competitiveness of a product based on the answers of the "avant-garde" (Table 3).

Table 3. Calculation of the significance of consumer properties in assessing the competitiveness of men's shoes based on the answers of the "avant-garde"

Properties	Compliance with the direction of fashion	Arts. decor	Workmanship	Comfort	Strength	Appearance and material quality	Price	Total
	34	32	30	31	22	28	29	206
Aai	0.165	0.155	0.146	0.15	0.107	0.136	0.141	1

Let's calculate the significance of consumer properties in assessing the competitiveness of a product based on the answers of "moderate" (Table 4).

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

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

Let's calculate the significance of consumer properties in assessing the competitiveness of a product based on the answers of "conservatives" (Table 5).

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

Properties	Conformity fashion direction	artistic decor	Workmanship	Comfort	Strength	Appearance and material quality	Price	Total
	10	17	19	18	21	20	23	128
Aai	0.08	0.133	0.148	0.141	0.162	0.156	0.18	1

Stage 2. Selection of experts. The formation of an expert group is carried out on the basis of their self-assessment, by filling out a questionnaire. Trade workers (merchandisers, sellers) act as experts. A total of 10 experts were interviewed. Of these, the group is selected 5 - 7 people who have received the maximum amount of marks in all areas. They were asked three questions each. A total of five experts were interviewed, of which four experts received the highest marks in three areas (9 points). They were involved in the study of the competitiveness of men's shoes. Then the experts were asked to evaluate the properties of men's shoes on a five-point scale.

Stage 3. The choice of competing products (product range) to compare competitiveness, the products of those manufacturers are selected that, firstly, serve similar segments, and secondly, are in steady demand in the market.

Stage 4. Evaluation of consumer properties of men's shoes (assortment) by target segments.

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

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

Properties	Compliance with the direction of fashion	Decoration	Workmanship	Comfort	Strength	Appearance and material quality	Price
Enterprise No. 1	3.33	3.17	3.67	3.42	3.75	3.83	3.33
Enterprise No. 2	3.27	2.49	3.37	2.84	3.29	3.31	2.96
Mean	3.3	2.83	3.52	3.13	3.52	3.57	3.145

Stage 5Determination of the average rating for consumer properties for each segment. Questionnaires grouped by target segments are processed as follows.

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

Table 7

The average rating of men's shoes according to consumer properties of "vanguards", "conservatives"

Properties	Compliance with the direction of fashion	Decoration	Workmanship	Landing on the figure	Strength	Appearance and material quality	Price
"Vanguardists"							
Company No. 1	3.33	3.17	3.67	3.42	3.75	3.83	3.33
"Conservatives"							
Company No. 2	3.27	2.49	3.37	2.84	3.29	3.31	2.96
Mean	3.3	2.83	3.52	3.13	3.52	3.57	3.145

Stage 6Calculation of the total assessment of the competitiveness of the goods.

The level of competitiveness of the goods according to the assessment of the target segment is determined by the following formula (2).

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

where K is the total assessment of the absolute competitiveness of the product, given by the target segment, score; α_i - the significance of the i-th consumer property for the target segment; Average rating of the i-th consumer property, given by the target segment, points; m is the number of compared consumer properties.

Thus, the total assessment of the competitiveness of the same product, given by representatives of different segments, will differ. To make managerial decisions on competitiveness, the analysis uses the results of assessing the competitiveness of men's shoes, which were put down by representatives of the target segment.

The maximum rating of the product coefficient is 5 points.

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

Let us calculate the competitiveness of enterprises, taking into account the significance defined above. The obtained data will be entered in table 8.

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

Properties	Conformity fashion direction	Decoration	Workmanship	Comfort	strength	Appearance and material quality	price	competitiveness	Place order
Significance ai	0.138	0.154	0.138	0.15	0.12	0.145	0.153		
Enterprise No. 1	0.46	0.49	0.51	0.51	0.45	0.56	0.51	3.49	1
Enterprise No. 2	0.45	0.38	0.47	0.43	0.39	0.48	0.45	3.05	2

Table 8 shows that men's shoes of enterprise No. 1 are more competitive than the same assortment of enterprise No. 2.

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

We calculate dimensionless estimates of the competitiveness indicators of enterprises and summarize everything in Table 9.

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

So, based on the data presentedLet's calculate the generalized indicators of the competitiveness of the enterprises under study using formula (1):

-for enterprise number 2: $K_{\Pi} = 59,65$ %;

– for enterprise No. 1: $K_{\Pi} = 70,88$ %.

As can be seen from the scale for assessing the qualitative level of competitiveness of the enterprise No. 2 and enterprise No. 1, they have an average level of competitiveness in the market of shoe enterprises in the Southern Federal District and the North Caucasus Federal District.

Let's analyze the second most important potential for the competitiveness of enterprises - the effectiveness of marketing. We present the data on this potential in Table 10, where we indicate the weighted estimates at the enterprises under study and the maximum estimate for these indicators.

As can be seen from Table 10 below, the deviation in terms of potential marketing effectiveness at enterprise No. 2 is 7.97, at enterprise No. 1 - 5.4. The greatest influence on this deviation is exerted by the indicator of the level and quality of partnerships with stakeholders, therefore, in order to increase the effectiveness of marketing activities, the enterprises under study should establish and develop relationships with partners.

Table 9. Assessment of the competitiveness of enterprises

Enterprise competitiveness factors	Indicators	Significance, %	Values		Dimensionless estimates of enterprise competitiveness indicators		Weighted estimates of competitiveness indicators	
			Enterprise No. 2	Enterprise No. 1	Enterprise No. 2	Enterprise No. 1	Enterprise No. 2"	Enterprise No. 1
1	2	3	4	5	6	7	8	9
1. Competitiveness of the goods	Competitiveness of goods, weighted average by product range, score	40	3.05	3.49	0.61	0.69	24.4	27.92
2. Marketing effectiveness	Assessment of the level of partnerships with the stakeholders of the enterprise, score	10	2.85	3.05	0.71	0.76	7.10	7.60
	Exceeding the allowable level of stocks goth. products, %	3	66.50	28.80	0.34	1.00	1.02	3.00
	Enterprise market share, %	3	3.00	7.30	0.08	0.20	0.24	0.60
	Sales growth rate, %	3	221.00	198.00	0.89	0.80	2.67	2.40
3. Quality management	Return on investment	3	0.85	4.02	0.08	0.39	0.24	1.17
	Return on total assets, %	3	10.90	43.90	0.17	0.53	0.51	1.59
4. Financial condition of the enterprise	Coefficient of supply. own werewolves. means (0.2)	3	0.19	0.76	0.95	3.80	2.85	11.40
	Current liquidity ratio (≥1.3)	3	1.46	4.16	0.26	0.79	0.78	2.37
	Costs per 1 rub. realiz. Products	3	0.69	0.53	0.86	1.00	2.58	3.00
5. The level of organization of production	Capacity utilization rate	2	0.83	0.95	0.87	1.00	1.74	2.00
	Labor productivity	2	48.19	60.22	0.64	0.80	1.28	1.60

	Depreciation of the main funds, %	2	26.00	47.00	0.38	0.21	0.76	0.42
6. Efficiency of MTO	Evaluation of relationships with suppliers, score	3	7.28	7.99	0.73	0.80	2.18	2.40
	Material return, rub./rub.	3	20.45	13.48	0.13	0.12	0.39	0.36
7. Innovative activity. activities	Share of innovative products, %	eight	1.30	0.13	1.00	0.10	8.00	0.80
8. Competitiveness of personnel	The coefficient of advancing the growth of labor productivity in relation to the growth of wages	3	2.06	1.56	0.95	0.72	2.85	2.16
	Staff turnover rate, %	3	7.00	6.00	0.02	0.03	0.06	0.09
	Total Maximum Significance Score	100	-	-	-	-	59.65	70.88

Table 10. Analysis of the effectiveness of the use of marketing potential

Marketing Performance Metrics	Significance, %	Weighted estimates of competitiveness indicators		Maximum weighted score	Weighted score deviation from maximum	
		Enterprise No. 2	Enterprise No. 1		Enterprise No. 2	Enterprise No. 1
Assessment of the level of partnerships with the stakeholders of the enterprise, score	10	7.1	7.6	10	-2.9	-2.4
Exceeding the allowable level of stocks goth. products, %	3	1.02	3	3	-1.98	0
Enterprise market share, %	3	0.24	0.6	3	-2.76	-2.4
Sales growth rate, %	3	2.67	2.4	3	-0.33	-0.6
Total	19	11.03	13.6	19	-7.97	-5.4

So, when assessing the competitiveness of the enterprises under study, it was revealed that the level of competitiveness of enterprise No. 2, enterprise No. 1 is average (59.65% and 70.88%respectively). One of the important factors that affects the assessment of competitiveness is the effectiveness of marketing. It can be seen from the analysis that the deviation for this potential is 7.97 for enterprise No. 2, for enterprise No. 1– 5.4. In order to increase the effectiveness of marketing, enterprises should implement the concept of stakeholders, which will contribute to the development of relationships with partners. So, in order to increase the competitiveness of the enterprises under study, based on the theory of partnerships, it is proposed to introduce mechanism for forming interaction with stakeholders. Thus, the theory of partnerships is becoming relevant today, therefore, taking into account the significance of this factor, a methodology has been developed for assessing the competitiveness of an enterprise, taking into account a new paradigm - the theory of partnerships. The developed methodology for assessing and analyzing the competitiveness of an enterprise based on the theory of partnerships allows for an in-depth analysis of the competitiveness of enterprises, taking into account an important factor of competitive advantages in a network economy - the quality and level of development of partnerships.As the main unique aspects of the formation of the competitive advantage of enterprises based on theory-orientedpartnershipscan be distinguished:

creation and permanent expansion of a database of key partners;

formation of the necessary technical base (computers, peripheral devices and software);

organizing the activities of the unit and individual managers for managing relationships with stakeholders;

development and adjustment of plans for interaction with key partners, taking into account their business and personal characteristics;

regular audit of the activities of relationship managers with partners in the context of assessing the following indicators:

the number of meetings with partners, the number of prepared commercial offers, the number of concluded contracts, the dynamics of the volume of product deliveries per each partner;

regular marketing research in the framework of partnerships in order to identify changes in the structure and nature of preferences when choosing partners.

Thus, the above aspects, with the proper level of their development, can allow the company to form a unique competitive advantage - a system of relationshipswith interested parties.

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

I would like to note another undoubted advantage of the studies performed by the authors, the fact that in addition to proposals for manufacturers to use universal and multifunctional equipment for assembling shoe upper blanks and molding upper blanks on the last, it is proposed to use the technology of direct casting of the bottom on shoes and such equipment that is capable of both once to ensure the production of a sought-after assortment of footwear both by type and by type and create the prerequisites for high efficiency of the production itself and satisfy the demand not only of consumers in the regions of the Southern Federal District and the North Caucasus Federal District, but also domestic and foreign buyers.

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

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

Internal partners include managers, employees, owners, and a board of directors or board of directors on which managers and owners are represented. One of the most significant internal partners is a senior manager.

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

Therefore, taking into account the considered methodological foundations of the competitiveness of an enterprise, a methodology for assessing and analyzing the competitiveness of an enterprise based on the theory of stakeholders is proposed.

Stage 1.Choiceindicators for assessing the factors of competitiveness of the enterprise. For each factor, a system of indicators can be determined based on the analysis of scientific literature (Table 11).

So, taking into account the analysis of the system of indicators for assessing the competitive potential of an enterprise, we can propose the following system of indicators for assessing internal factors of competitiveness enterprises (table 12).

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

Factors of competitive potential	Assessment indicators
1. Marketing effectiveness	The ratio of the quality of the product and the costs of its production and marketing
	Marketable output growth rate
	Growth in sales and profits
	Profitability
	Market share, image
	Quality of partnerships
Factors of competitive potential	Assessment indicators

Clarivate Analytics indexed

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

Stage 2. Determining the significance of indicators in the overall assessment of competitiveness. The significance of the indicators for assessing each competitive potential factor is presented in Table 12.

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

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

Clarivate Analytics *indexed*

	Material return	3
	Total	6
7. Activity of innovative activity	Share of innovative products	4
	Innovation costs	4
	Total	8
8. Competitiveness of personnel	The coefficient of advancing the growth of labor productivity in relation to the growth of wages	3
	Staff turnover rate	3
	Total	6
	Total significance of competitive potential	60
	Total Maximum Significance Score	100

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

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

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

secondly, it reduces the subjective factor in the assessment;

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

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

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

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

no.	List of factors for assessing the competitive potential of enterprises in the regions of the Southern Federal District and the North Caucasus Federal District	Rank
1	The ratio of the quality of the product and the costs of its production and marketing	
2	Sales growth rate	
3	Exceeding the allowable level of stocks of finished products	
4	Assessment of the level of partnerships with the stakeholders of the enterprise	
5	Company share in the market	
6	Return on investment	
7	Return on total assets	
8	Innovation costs	
9	Equity ratio	
10	Capacity utilization rate	
11	Labor productivity	
12	Material return	
13	The share of certified products in accordance with the international standards of the ISO series	
14	Reducing the level of material consumption	
15	Share of innovative products	
16	Trade allowing direct links	
17	Lead coefficient of labor productivity in relation to wage growth	
18	The coefficient of uniform receipt of goods on the sales markets	
19	Depreciation of fixed assets	
20	Staff turnover rate	
21	Costs per 1 ruble of sold products	
22	Product range weighted average competitiveness	

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

creation and permanent expansion of the database of interested parties;

formation of the necessary innovation base (computers, peripheral devices and software);

organizing the activities of the unit and individual managers for managing relationships with stakeholders;

development and adjustment of plans for interaction with key stakeholders, taking into account their business and personal characteristics;

regular audit of the activities of stakeholder relationship managers in the context of evaluating the following indicators: the number of meetings, the number of prepared commercial proposals, the number of contracts concluded, the dynamics of the volume of product deliveries per stakeholder participant;

regular marketing research in the process of implementing the developed activities with the participation of stakeholders in order to identify changes in the structure and nature of the preferences of stakeholders.

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

Analysis of the survey on the impact of the competitive potential of enterprises in the regions of the Southern Federal District and the North Caucasus Federal District, unfortunately, confirmed the lack of agreement among the respondents on the criteria formulated in the questionnaires on the quality of light industry products.

Of greatest interest is the fact that the technology of direct casting of the bottom on shoes today, but what is especially important, will be the most effective tomorrow for the manufacture of the entire product range. This is possible because today the chemical industry offers manufacturers for direct casting of the bottom of shoes polymer compositions that create conditions for using the entire list of materials for the uppers of shoes and at the same time guarantee consumers high quality, compliance with the fashion trend, functionality and affordability and ensure its competitiveness with similar shoes from leading foreign companies, forcing them out of our markets and creating such shoes as priorities, that is, import substitution.

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

The main drivers of growth in the Russian footwear market are an increase in the specific consumption of footwear per person and a decrease in the average cost of a pair. Russia is far behind in the consumption of shoes from developed countries (3 pairs per year in Russia versus 5-6 in Europe and 7-8 in the USA). By 2025, this figure may increase to 4 pairs per person. The average price of a pair by 2025 may increase from 1,200 to 1,500 rubles at current prices. In 2017, footwear consumption in Russia was estimated at 0.81 trillion. rub.

By analogy with the clothing industry, the main factors determining the competitive advantage of the manufacturer are the availability and increase in the volume of domestic raw leather, access to cheap and productive labor, access to materials and functional components of footwear (insoles, lasts, accessories, etc.) as well as access to markets.

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

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

Opportunities to reduce the effective cost by reducing the delivery time in the shoe industry are possible only with the provision of quick access to materials and components, but the need to import them from Asia does not allow Russian manufacturers to achieve time advantages. The use of Russian-made natural leathers and an increase in the production of leather shoes will reduce delivery times and partially costly components. Another possible tool to solve the problem with components can also be the creation of purchasing alliances - the consolidation of orders for components can reduce their cost by 20%. By analogy with the technical textile segment, shoe production in the world is developing in the format of innovation centers / industrial parks, with a large number of highly specialized players.

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

support for the creation of industrial infrastructure within the framework of innovation centers:

– supporting the creation of manufacturing innovation centers by large shoe manufacturers and SMEs to achieve economies of scale and synergistic effects;

– support for the modernization of production to increase labor productivity;

Providing advantageous access for manufacturers to functional components:

support for the creation of purchasing alliances for functional components;

in the future, support for the partial localization of component manufacturers within shoe innovation centers.

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

For the strategic management of the production of in-demand products, it is necessary: to study the demand for manufactured shoes and, together with sales, production and supply specialists, develop solutions for removing models from production and updating the range; explore sales markets in different regions and various forms of sales organization, study potential buyers; study the reaction of buyers to experimental batches of shoes in specialized stores; together with the planning and economic department to develop provisions for their own pricing policy; study the impact of prices on sales for different regions; develop a policy of motivating wholesale buyers for the volume of orders, long-term contracts, etc.; predict possible changes in the situation and develop decisions on the strategy of behavior in the new conditions; coordinate conflicting requirements of production and marketing; organize and study the effectiveness of advertising activities. You can imagine yourself as a manager of the company CJSC "Donobuv", which opened a new workshop and chose a new strategy for the production and promotion of footwear in the regions of the Southern Federal District and the North Caucasus Federal District. Here's what might happen. The main markets for the sale of products of CJSC "Donobuv" today are Moscow and the Moscow region. The initial data that the manager of the enterprise forms for the board of directors of the enterprise is to prepare a draft of a future strategy for choosing a certain type of footwear, namely: who opened a new workshop and chose a new strategy for the production and promotion of footwear in the regions of the Southern Federal District and the North Caucasus Federal District. Here's what might happen. The main markets for the sale of products of

CJSC "Donobuv" today are Moscow and the Moscow region. The initial data that the manager of the enterprise forms for the board of directors of the enterprise is to prepare a draft of a future strategy for choosing a certain type of footwear, namely: who opened a new workshop and chose a new strategy for the production and promotion of footwear in the regions of the Southern Federal District and the North Caucasus Federal District. Here's what might happen. The main markets for the sale of products of CJSC "Donobuv" today are Moscow and the Moscow region. The initial data that the manager of the enterprise forms for the board of directors of the enterprise is to prepare a draft of a future strategy for choosing a certain type of footwear, namely:

produce expensive shoes for the target audience with high earnings (product A);

specialize in the production of inexpensive shoes for the target audience with earnings above the subsistence level (product B);

to produce cheap shoes for socially unprotected strata with earnings below the subsistence level (product C).

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

Additional information for the necessary calculations:

living wage - 12691 rubles.

daily release - 576 pairs of shoes;

number - 100 people, who are engaged in the production of 576 pairs of shoes per day;

with a working week of 5 days, the total number of working days in a year is 250 days;

monthly output of shoes - 12,000 pairs;

annual output of shoes 144,000 pairs.

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

The total volume of footwear sales with constant purchasing power (S2 scenario) for the considered audience will be:

when selling expensive shoes for a target audience with high earnings - 60 million rubles. per month;

when selling shoes for the target audience with earnings above the subsistence level - 24 million rubles. month;

when selling cheap shoes for socially unprotected layers with earnings below the subsistence level - 12 million rubles. per month.

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

For each of the scenarios under consideration, we calculated the volume of shoe sales per month. We calculated the sum of mathematical expectations of the volume of sales, taking into account the probability of three scenarios. Business managers, based on analysis or their experience (intuitively), estimate the likelihood of a particular situation occurring.

Separately, for each strategy, the sum of mathematical expectations of the sales volume is determined as the product of the volume of shoe sales per month in the implementation of each scenario and its probability. According to the calculation of the sum of the mathematical expectation, the volume of sales, the maximum volume of sales was gained by the strategy for the production of expensive shoes for the target audience with high earnings.

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

The range of children's shoes should be aimed at buyers with different income levels, for this, in the production of shoes, it is necessary to use leather for the top of different quality: expensive, such as chevro or cheaper - chrome-tanned pigskin, shoes from which can be worn on the "going out", and when you come home, take pictures so that the child's legs can rest.

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

If manufacturers of shoes for children follow all the above recommendations of the authors, then buyers will have the opportunity, depending on their financial situation, to give preference to products of one or another price category, made taking into account the climatic characteristics of the Southern Federal District and the generic characteristics of its population.

The main place among the attributes of any enterprise is occupied by the name with which the enterprise goes public. We know the company not by the legal phrase that is recorded in the relevant registration documents (and it is not known to a wide range of consumers), but by the trademark of its products. So, a rare consumer knows that the shoes of the Belka Trading House are Ralf Ringer. Manufacturers of the Southern Federal District, for the most part, do not have a name (trademark). There are several ways to form a name, the birth of a logo and a trademark.

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

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

The second, much less common in the fashion industry, is the formation of a name by combining the

root fragments of several words that are not necessarily present in the company name. But in this case, associations with the profile of the company are desirable. The requirement, as for any other group of names, is unsualness and euphony.

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

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

Another example is the name of the enterprise MEXX. There are no close associations, but the name is modern and concise. It is in good agreement with the positioning of the enterprise - clothing for young people with an ideal combination of "style, price and quality".

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

The fourth way is the company logo. The purpose of a logo in the fashion industry is instant brand recognition. A logo is a symbolism that replaces a name or is its graphic interpretation. Interestingly, in the fashion world, the logo has also become part of the design of clothes and shoes.

The logo serves as an identification mark for the uninitiated crowd, which, by these letters, will find out how much this or that item cost. This is a cheat sheet for those who cannot define the silhouette of Dolce and Gabann, Christian Dior or Ferre. With a general trend towards more and more visualization, type graphics are all kinds of indicators. Signs and labels - began to play an increasingly important role. A logo, as an image that replaces text, becomes an ideal solution if you need to combine decorativeness and informativeness. In addition to its primary function - the trademark - it plays a decorative role. This is a natural result of the interweaving of the fashion industry and advertising. Here are the reasons:

the first - industrial - fashion for the text as a decorative element;

the second is the fashion for democracy in clothes, i.e. crisis of recognition of styles, binding of an object to a specific brand;

the third is advertising.

This is a shift in the boundaries of "expensive - cheap": it is the design of the product, and not the quality of the materials used or the amount of manual labor that increasingly determines consumer value. Oversaturation with advertising information allows the logo to become an element of decor. The logo becomes more and more figurative, emotional. And you can play with images, placing it where it was previously unthinkable. Thus, today the buyers of fashionable shoes have been made advertising carriers of brands due to the universal logoization. The main thing is the correspondence of the emotions caused by the advertising of the product, the brand image and the design of the products themselves. After all, the promotion of the subject should be specific, simple, understandable and bright, i.e. advertising. At the same time, carry a readable emotionally colored image. So, you can't do without a logo.

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

Another important direction in the company's activities to promote its brand is the design in the retail environment. Here are the following requirements:

convenience of location for a specific target audience (Via Corso - boutique street in Milan; and il Duomo square with La Rinaschente department store - both conveniently located in the center of Milan, but the consumer of these retail spaces is different). As mentioned above, a similar community of shoe boutiques will be created in Russia on the basis of the Paris Commune factory. The need for such a base exists in the Southern Federal District and the North Caucasus Federal District - this will allow organizing the regional market;

adherence to the concept of presenting the image of the product, i.e. well-thought-out principles for presenting the properties of a product that meet the expected motivation for its choice by the consumer;

figuratively, the target solution of the environment should be oriented to the type of consumer. It should be possible to try on shoes, get advice from the seller;

the environment should be conducive to stay and provoke interest in products. Pleasant music can sound in the store, each visitor should be given a booklet with shoe brands;

according to a figurative decision, the environment should be raised above the ordinary, create a feeling of "event", "chosenness", "fullness of possibilities" or "accessibility". The enterprise can introduce a system of discounts to re-attract consumers;

support an additional range of services that are part of the pastime and cultural interests of the consumer.

The buyer can be offered a cream for the newly purchased shoes as a gift or another clothing accessory with the logo of the manufacturer's company. Consumers in the market do not act as a monolithic community. When buying shoes, they are guided, first of all, by the type of shoes and the price.

For example, when choosing women's boots, the buyer takes into account the seasonality of shoes, their age characteristics and type of work, while the appearance of the shoes will be important features: compliance with the fashion direction, color, top and bottom materials, as well as the constructive solution of the model. Buyers will also prefer the brand name. It is this offer of shoes to the consumer in specialized stores or departments that will provoke an increase in sales in conditions of unstable demand. And if the seller, having well-thought-out principles of presenting the advantageous properties of each design of women's boots, and guessing the mood and capabilities of the customer on their motivated questions when choosing a model, can realize this very desire, then in any case the buyer will leave satisfied that his interests are fully satisfied , and he himself

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

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

The appearance of fashionistas or high school girls in the salon or in a special company store will immediately attract the attention of the salon seller, who will want to offer them only the original model with extra high heels with patch straps, decorated with holnitens and fixed in the upper and lower parts of the shaft. The fashionista will be delighted that she got what she wanted, and the high school student will be satisfied with the purchase also because she is sure that she will surprise her friends with this purchase, and for her this is the most important argument in favor of the purchase.

It is always easy for the seller if a "socialite" appears in the store, as she always prefers only new products or exclusive models. These ambitions of hers can be satisfied by the model both due to originality and due to the constructive solution, as well as due to the selected materials and decorations in the manufacture of this very model. For girls who love rigor, but at the same time originality, the seller will

definitely offer a model that successfully combines materials of two colors and textures, and the details, perforated, draped on the shaft, give it unusualness.

And the price should not "bite" very much, which is also an important argument in favor of the purchase. These fantasies of ours, peeped in life and very effectively working on demand, are justified and have the right to be, since the ability to present your products, work with your consumer, a competent marketing approach form the popularity of this boutique, store or salon with buyers and provide them with a steady consumer demand . Ultimately, well-thought-out principles of presenting the properties of the product, choosing your consumer, the correct design of boutiques and their windows - all this will make it possible to have a significant impact on the effective results of their work. The same fully applies to the children's assortment.

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

The formation of the assortment is preceded by the development of an assortment concept by the enterprise. It is a directed construction of an optimal assortment structure, a product offer, while taking as a basis, on the one hand, the consumer requirements of certain groups (market segments), and on the other, the need to ensure the most efficient use of raw materials, technological, financial and other resources by the enterprise. to produce products at low cost. The assortment concept is expressed as a system of indicators characterizing the possibilities for the optimal development of the production assortment of a given type of goods. These indicators include: a variety of types and varieties of goods (taking into account the typology of consumers); the level and frequency of updating the assortment;

determination of current and future needs of buyers, analysis of ways to use shoes and features of consumer behavior in the relevant market;

assessment of existing analogues of competitors;

critical assessment of products manufactured by the enterprise in the same assortment as in p.p. 1 and 2, but from the position of the buyer;

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

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

development of specifications for new or improved models in accordance with customer requirements;

exploring the possibilities of producing new or improved models, including issues of price, cost and profitability;

conducting tests (testing) of shoes, taking into account potential consumers in order to determine their acceptability in terms of the main indicators;

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

assessment and revision of the entire range.

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

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

Achieving the highest possible profitability is ensured through constant monitoring of economic indicators and timely decision-making to adjust the range.

The stability of marketing indicators is ensured, first of all, by constantly monitoring the situation on the market and promptly responding to changes, and even better, taking proactive actions. It is important that there are not too many product names. For the majority of Russian enterprises, the main reserve for optimizing the assortment is still based on a significant reduction in the assortment range. Too large assortment has a bad effect on economic indicators - there are many positions that, in terms of sales, cannot even break even. As a result, the overall profitability falls sharply. Only the exclusion of unprofitable and low-profit items from the assortment can give the company an increase in overall profitability by 30-50%.

In addition, a large assortment disperses the strength of the company, makes it difficult to correctly offer goods to customers (even sales department employees are not always able to explain the difference between one or another position or name), and disperses the attention of end consumers.

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

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

It is generally accepted that the buyer needs a wide range. This widest range is often referred to even as a competitive advantage. But in reality, it turns out that for a manufacturer, a wide range of products is hundreds of product items, and for a consumer, 7 items are already more than enough.

And thus, the consumer does not need a wide assortment at all, but the variety necessary for him.

If an enterprise professes a wide assortment approach, then it is enough to analyze sales, look at statistics to make sure that sales leaders are 5-10, at most 15% of items, all other positions are sold very little, the demand for them is small, although the costs differ little from costs by top sellers. It turns out a situation where several items "feed" the entire wide range of the enterprise. And this is far from always justified from the point of view of ensuring the completeness of the assortment (a favorite argument of sellers), that is, the availability of various items to cover the maximum possible options for customer needs. In practice, it turns out that completeness is fully ensured, even if the existing assortment is halved or even tripled. The main thing in this case is to correctly classify all goods and ensure that so that the assortment includes goods from each possible group of this classification. Moreover, the more grounds for classification the company can identify, the more balanced the decision will be. So, the classification of goods can be according to the needs of customers, according to the functional purpose of the goods, according to the benefits for the company.

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

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

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

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

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

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

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

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

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

In addition, not always an increase in the volume of goods of groups that bring the main income will increase the company's profits. Here it is important to pay attention to the balance of unsold goods (what increase it will give and the possibility of its further sale). Production volume planning is one of the important problems of assortment policy. In the economy, forecasting of future expenses and incomes is widely used on the basis of calculating the cost of production at variable costs. The essence of this method lies in the fact that the costs of the enterprise are divided into fixed and variable, depending on the degree of their response to changes in the scale of production.

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

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

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

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

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

The coverage ratio is the share of the coverage amount in the sales proceeds or the share of the average coverage in the price of the goods.

It is also important to determine at what volume of sales the gross costs of the enterprise will pay off. To do this, it is necessary to calculate the break-even point, at which revenue or production volume is accepted that provides coverage of all costs and zero profit. Those. the minimum amount of proceeds from the sale of products is revealed, at which the level of profitability will be more than 0.00%. If a business earns more than the breakeven point, then it is profitable. By comparing these two values of revenue, one can estimate the allowable decrease in revenue (sales volume) without the danger of being at a loss. The revenue corresponding to the break-even point is called the threshold revenue. The volume of production (sales) at the break-even point is called the threshold volume of production (sales).

In order to assess how much actual revenue exceeds the break-even revenue, it is necessary to calculate the margin of safety (percentage deviation of actual revenue from the threshold). To determine the impact of a change in revenue on a change in profit, the indicator of production leverage is calculated. The higher the effect of the production lever, the more risky in terms of reducing profits is the position of the enterprise.

To separate the total costs into fixed and variable, we use the method of the highest and lowest points, which involves the following algorithm:

among the data on the production volumes of various types of footwear and the costs of its

production, the maximum and minimum values are selected;

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

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

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

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

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

The minimum and maximum costs for the production of shoes of models A and B, respectively, are 179,465 rubles. (358.93500) and 428180 rubles. (428.181000). The difference in the levels of production volume is 1100 pairs (1600 - 500), and in the levels of costs - 248715 rubles. (428180 - 179465). The rate of variable costs per item will be 226.1 (248715/1100). The total value of variable costs for the minimum volume of production is 113,045 rubles. (226.1500), and for the maximum volume - 361,760 rubles. (226.11600). The total value of fixed costs is 179465 - 113045 = 66420, 428180 - 361760 = 66420. Thus, for our example, the value of fixed costs will be 66420 rubles. and they will be distributed among the manufactured types of footwear in proportion to the total cost of each type of product.

The profit from the sale of Model A is negative. However, before deciding to exclude this type of footwear from the assortment, it is necessary to calculate the profit from the sale of all types of products produced. At the same time, it is important that the amount of revenue exceeds the amount of variable costs. Let's summarize the solution of the example in Table 14. Let's see how the profit of the enterprise changes if the production of unprofitable model A is abandoned. In this case, the company's revenue will be reduced by the amount of revenue from the sale of this type of product and its size will be 753508 rubles. (951008 - 197500).

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

Table 14. Example 1 Solution

Index	Value, rub.
Revenues from sales	951008
variable costs	798132
fixed costs	66420
Coverage amount, 1 – 2	152876
Coverage ratio, 4/1	0.16
Threshold revenue, 3/5	415125
Margin of safety, %, (1 – 6)/1*100	56.35
Profit	86456
Production Lever Effect, 4/8	1.77

Thus, it is not always advisable to make a decision based only on the value of total costs and profit per unit of output, because in the end result the enterprise may lose profit. Now consider the situation (example 2), when the company plans to release a new product - model B with its volume of 1700 pairs at a price of 467.40 rubles. for 1 pair. However, the production facilities of this organization are suitable for the production of only 4,000 pairs of shoes. And if

it's going to manufacture Model B shoes, it will have to forego 500 pairs of other models. The question arises: should new products be introduced into the assortment, and if so, which products should be reduced?

The average value of variable costs for a new type of product is 375.34 rubles. Then the average coverage is 92.06 rubles. (467.40 - 375.34). The increase in the profit of the enterprise due to the

production of model B shoes will amount to 156,502 rubles. (170092.06). Among all types of footwear produced by the enterprise, model B has the smallest average coverage (66.6 rubles). If the production of 500 pairs of shoes is abandoned, the organization will lose 33,300 rubles, while at the same time, the enterprise will receive an additional 156,502 rubles from the production of brand B shoes. The company's gain from a change in the assortment will be 123,202 rubles. (156502 - 33300). Let's see how the margin of safety, the effect of the production leverage and the profit of the enterprise will change if model B shoes are included in the assortment (table 15).

Table 15. Example 2 Solution

Index	Value, rub.
Revenues from sales	1745588
variable costs	1520478
fixed costs	66420
Cover amount, 1-2	225110
Coverage ratio, 4/1	0.13
Threshold revenue, 3/5	515046
Margin of safety, %, (1-6)/1*100	70.49
Profit	158690
Production Lever Effect, 4/8	1.42

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

profit increased from 86456 rubles. up to 158690 rubles;

safety margin increased by 14.14% (70.49 - 56.35);

the effect of the production leverage decreased by 0.35 points (from 1.77 to 1.42).

Thus, in a variable costing system, profit is shown as a function of sales volume, while in a full distribution system, it depends on both production and sales.

Both considered systems have their advantages and disadvantages. So, for example, when production exceeds sales, a full cost allocation system will show higher profits. In the event that sales exceed production, the higher profit will be reflected in the variable cost calculation. However, when calculating the cost of variable costs, information for making a decision can be obtained with a much smaller number of calculations. The choice is up to the management of the enterprise in order to ensure a stable position for its enterprise in the face of unstable demand with timely and effective actions. This is especially important in the manufacture of the entire range of children's shoes and when working with customers - with mothers and children, creating all the conditions for them to meet their interests.

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

In order to get the desired profit in an environment where prices for shoes and production volumes are dictated by the market, the company always faces a choice of what products and how much to produce in terms of production costs and taking into account the solvency of potential buyers. The presence of high-quality, competitive footwear is a necessary prerequisite for the highly efficient functioning of a shoe enterprise.

An important criterion for the competitiveness of footwear in the market is its cost with its corresponding quality and the purchasing power of the population. The main criterion for the viability and profitability of an enterprise is profit; in order to increase losses, it is first necessary to reduce the cost of footwear. Changes in the total cost, which includes all costs for the production and sale of shoes, depend on the ratio of cost changes for each costing item.

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

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

| Month | Outlet, steam | Costs, rub. | | | Cost, rub. | Marketable products (at the wholesale price), rub. | Profit, rub. |
		Basic and auxiliary materials	Main and additional RFP with SVVF	Overheads			
I quarter– spring (56) - (15+19+22)							
January 3909699.75	7095	1756438.2	414631.8	1738629.75	3909699.75	4321564.5	411864.75
February 4976286.35	8987	2248821.72	525200.28	2202264.35	4976286.35	5473981.7	497695.35
March 5734226.3	10406	2576109.36	608126.64	2549990.3	5734226.3	6338294.6	604068.3
I quarter 14620212.4	26488	6581369.28	1547958.72	6490884.4	14620212.4	16133840.8	1513628.4
II quarter– summer (62) - (21+20+21)							
April 5587132.32	11088	2305971.36	614496.96	2666664.0	5587132.32	6098400.0	511267.68
May 5321078.4	10560	2196163.2	585235.2	2539680.0	5321078.4	5808000.0	486921.6
June 5587132.32	11088	2305971.36	614496.96	2666664.0	5587132.32	6098400.0	511267.68
II quarter 16495343.04	32736	6808105.92	1814229.12	7873008	16495343.04	18004800.0	1509457
III quarter - autumn (66) - (24 + 23 + 22)							
July 5933010.3	10122	2964936.24	697911.9	2270162.16	5933010.3	6533751.0	600740.7
August 6498058.9	11086	3247311.12	764379.7	2486368.08	6498058.9	7156013.0	657954.1
September 6215534.6	10604	3106123.68	731145.8	2378265.12	6215534.6	6844882.0	629347.4
III quarter 18646603.8	31812	9318371.04	2193437.4	7134795.36	18646603.8	20534646.0	1888042.2
IV quarter - winter (64) - (21+21+22)							
October 7266070.35	9135	3934992.6	874858.95	2456218.6	7266070.35	8138371.5	872301.15
November 7266070.35	9135	3934992.6	874858.95	2456218.6	7266070.35	8138371.5	872301.15
December 7612073.7	9570	4122373.2	916518.9	2573181.6	7612073.7	8525913.0	913839.3
IV quarter 22144214.4	2740	11992358.4	2666236.8	7485618.8	22144214.4	24802656.0	2658441.6
For the year 71906373.64	188876	34700204.64	8221862.04	28984306.56	71906373.64	79475942.8	7569569.16

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

| Month | Outlet, steam | Costs, rub. | | | Cost, rub. | Marketable products (at the wholesale price), rub. | Profit, rub. |
		Basic and auxiliary materials	Main and additional RFP with SVVF	Overheads			
I quarter - spring (56) - (15 + 19 + 22)							

January 2856754.8	3060	1671861.6	455695.2	729198	2856754.8	3241519.2	384764.4
February 3618556.08	3876	2117691.36	577213.92	923650.8	3618556.08	4105924.32	487368.24
March 4205419.04	4488	2447575.68	688352.96	1069490.4	4205419.04	4754228.16	548809.12
I quarter 10680729.92	11424	6237128.64	1721262.08	2722339.2	10680729.92	12101671.68	1420941.76
II quarter - summer (62) - (21+20+21)							
April 4503549.54	5334	2819819.1	451363.08	1232367.36	4503549.54	5198409.72	694860.18
May 4289094.8	5080	2685542.0	429869.6	1173683.2	4289094.8	4950866.4	661771.6
June 4503549.54	5334	2819819.1	451363.08	1232367.36	4503549.54	5198409.72	694860.18
II quarter 13296193.88	15748	8325180.1	1332595.76	3638417.92	13296193.88	15347685.84	2051491.96
III quarter - autumn (66) - (24 + 23 + 22)							
July 4038068.37	3801	2461033.47	528681.09	1048353.81	4038068.37	4831793.19	793724.82
August 4422646.31	4163	2695417.61	579031.67	1148197.03	4422646.31	5304452.97	881806.66
September 4230357.34	3982	2578225.54	553856.38	1098275.42	4230357.34	5061878.58	831521.24
III quarter 12691072.02	11946	7734676.62	1661569.14	3294826.26	12691072.02	15185635.74	2494563.72
IV quarter - winter (64) - (21+21+22)							
October 7169000.58	3402	5261975.46	750413.16	1156611.96	7169000.58	8649142.74	1480142.16
November 7169000.58	3402	5261975.46	750413.16	1156611.96	7169000.58	8649142.74	1480142.16
December 7510381.56	3564	5512545.72	786147.12	1211688.72	7510381.56	9061006.68	1550625.12
IV quarter 21848382.72	10368	16036496.64	2286973.44	3524912.64	21848382.72	26359292.16	4510909.44
For the year 58516378.54	49489	38333482.0	7002400.42	13180496.02	58516378.54	68994285.42	10477906.88

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

Month	Outlet, steam	Costs, rub.			Cost, rub.	Marketable products (at the wholesale price), rub.	Profit, rub.
		Basic and auxiliary materials	Main and additional RFP with SVVF	Overheads			
I quarter - spring (56) - (15 + 19 + 22)							
January 3662091.75	4275	2417213.25	602860.5	642618.0	3662691.75	4419495	756803.23
February 4639409.55	5415	3061803.45	763623.3	813982.8	4639409.55	5598027	958617.45
March 5371947.9	6270	3545246.1	884195.4	942506.4	5371947.9	6481926	1109978.1
I quarter 13674049.2	15960	9024262.8	2250679.2	2399107.2	13674049.2	16499448	2825398.8
II quarter - summer (62) - (21+20+21)							

April 3794943.0	5901	2338035.21	638960.28	817347.51	3794343.0	4450711.23	656368.23
May 3613660.0	5620	2226700.2	608533.6	778426.2	3613660.0	4238772.6	625112.6
June 3794343.0	5901	2338035.21	638960.28	817347.51	3794343.0	4450711.23	656368.23
II quarter 11202346	17422	6902770.62	1886454.16	2413121.22	11202346	13140195.06	1937849.06
III quarter - autumn (66) - (24 + 23 + 22)							
July 4792159.49	5292	3219403.02	429542.11	1143214.35	4792159.49	6099030	1306870.51
August 5249555.63	5796	3526012.83	470450.89	1252091.91	5249555.63	6679890	1430334.37
September 5020357.56	5544	3372707.92	449996.5	1197653.14	5020357.56	6389460	1369102.44
III quarter 15061072.68	16632	10118123.77	1349989.5	3592959.4	15061072.68	19168380	4107307.32
IV quarter - winter (64) - (21+21+22)							
October 4419723.0	4389	3032008.98	661466.19	726247.83	4419723.0	5207109.6	787386.6
November 4419723.0	4389	3032008.98	661466.19	726247.83	4419723.0	5207109.6	787386.6
December 4630186.0	4598	3176390.36	692964.58	760831.06	4630186.0	5455067.2	824881.2
IV quarter 13469632.0	13376	9240408.32	2015896.96	2213326.72	13469632.0	15869286.4	2399654.4
For the year 53407099.87	63390	35285565.51	7503019.82	10618514.54	53407099.87	64677309.46	11270209.59

Table 19. The impact of the sale of shoes on the financial condition of the enterprise

Men's shoes					
Volume of sales, %	100%	80%	60%	48%	40%
Profit/Loss for the month, rub.	824881.2	207739.04	190596.51	0	-126545.78
Income tax, 20%	164976.22	41547.8	38119.3	-	-
Property tax, 2.2%	3483.3	3483.3	3483.3	3483.3	3483.3
Net Profit/Loss for the month, rub.	656421.7	162708	148994	- 3483.3	- 3483.3
Profit/Loss for the year, rub.	9898574.4	2492868.48	2287158.12	0	-1518549.36
Net Profit/Loss for the year, rub.	7877060.4	1952496	1787928	- 41799.6	- 41799.6
Women's shoes					
Volume of sales, %	100%	80%	60%	44%	40%
Profit/Loss for the month, rub.	1550625.12	998162.35	445699.56	0	-106763.19
Income tax, 20%	310125.02	199632.47	89139.912	-	-
Property tax, 2.2%	3483.3	3483.3	3483.3	3483.3	3483.3
Net Profit/Loss for the month, rub.	1237017	795046.6	353076.3	- 3483.3	- 3483.3
Profit/Loss for the year, rub.	18607501	11977948	5348395	0	-1281158.28
Net Profit/Loss for the year, rub.	14844204	9540559	4236916	- 41799.6	- 41799.6
Children's shoes					
Volume of sales, %	100%	90%	83%	80%	-
Profit/Loss for the month, rub.	511267.68	495905.15	0	-416365.49	-
Income tax, 20%	102253.54	9918103	-	-	-
Property tax, 2.2%	3483.3	3483.3	3483.3	3483.3	-

Net Profit/Loss for the month, rub.	405530.84	39668929	- 3483.3	- 3483.3	-
Profit/Loss for the year, rub.	6135212	49590515	0	-4996385.88	-
Net Profit/Loss for the year, rub.	4866370	39668929	- 41799.6	- 41799.6	-

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

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

In addition, Table 20 shows that if men's shoes are sold below 48%, women's shoes - 44%, and children's shoes 83%, then the company suffers losses, which leads to the need to reduce production volume, delay payment of wages to employees, etc.

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 20%), 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 solvency of customer demand and active work in the market to maintain and form demand for the company's products, and organize 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, when developing an assortment policy, shoe enterprises should focus on both external (price and consumer niche, competing enterprises, market conditions, etc.) and internal factors, such as sales volume, profitability, covering basic costs, etc.

However, it is impossible take into account and provide for 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 the lower prices of competitors, it is necessary to reduce too large stocks, get rid of damaged, defective shoes, liquidate leftovers,

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, it 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 the production costs are reduced, which leads to lower prices, and most importantly, creates such conditions for the functioning of the market,

The assortment policy consists in developing the implementation of decisions regarding the nomenclature (names) of manufactured products, the diversity of the assortment of one name, the need to expand the range of products.

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

A survey of experts (specialists in trade and industry) is carried out when samples of new products are ready, which are necessary for examination.

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

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

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

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

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

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

To assess the effectiveness of the developed innovative technological processes, it is proposed to use the efficiency coefficient (Kef), the value of which should be considered as the value of the concordance coefficient for assessing the results of a priori ranking (W), which varies from 0 to 1. If its value tends to one, then this means that the manufacturer managed to find the most optimal solution for the innovative technological process, but if its value tends to zero, then an analysis of the reasons for such an unsatisfactory result and the search for errors that provoked such a result, and ways to eliminate the mistakes made are required.

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

$$\text{К}_{\text{эф}} = \text{К}_{\text{ПТ}} \times \text{К}_{\text{з}}^{i} \cdot P_s \cdot C \cdot S_{\text{общ}} \cdot \text{З}_{\text{ф}} \times \text{Т}_{\text{б.у}} \cdot \text{Пр} \cdot R \cdot \text{З}_{\text{1р т.п}} \cdot \text{З}_{\text{усл.пер.ед}} \cdot \text{З}_{\text{усл.пос.ед}} \cdot \quad (5)$$

Labor productivity (KPT)

$$\text{К}_{\text{ПТ}} = \frac{\text{P}}{\text{Н}_{\text{выр}}} \quad (6)$$

where P – flow task, steam; $\text{Н}_{\text{выр}}$ – design output rate, par.

Loading workers (Kzi)

$$\text{К}_{\text{з}}^{i} = \frac{\text{Я}_{\text{сд}}^{\text{Р}}}{\text{Я}_{\text{сд}}^{\text{Ф}}} \quad (7)$$

where $\text{Я}_{\text{сд}}^{\text{Р}}$ - estimated number of workers, people;

$\text{Я}_{\text{сд}}^{\text{Ф}}$ - the actual number of workers, people.

Shoe output per 1 m^2 (Ps)

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

where $S_{\text{пр}}$ – production area, m^2.

Equipment cost per unit flow task (C)

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

where T is the cost of equipment, rub.

Total price (Stotal)

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

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

Impact Factor:

ISRA (India) = **6.317**	**SIS** (USA) = **0.912**	**ICV** (Poland) = **6.630**	
ISI (Dubai, UAE) = **1.582**	**РИНЦ** (Russia) = **3.939**	**PIF** (India) = **1.940**	
GIF (Australia) = **0.564**	**ESJI** (KZ) = **8.771**	**IBI** (India) = **4.260**	
JIF = **1.500**	**SJIF** (Morocco) = **7.184**	**OAJI** (USA) = **0.350**	

19 Расчет оптовой цены (Ц_{опт}=Цена/1,18)

	B	C	D
20	Модель	Цена	Оптовая цена
21	Зимние сапоги (модель А)	1400,00	1186,44
22	Осенние ботинки (модель Б)	1360,00	1152,54
23	Весенние полуботинки	1220,00	1033,90
24	Летние сандалии (модель Г)	890,00	754,24

26 Расчет основных показателей

Показатель	Зимние сапоги (модель А)	Осенние ботинки (модель Б)	Весенние полуботинки (модель В)	Летние сандалии (модель Г)
29 Прибыль (руб.)	171,59	401,59	250,25	102,47
30 Рентабельность (%)	16,91	53,48	31,93	15,72
31 Затраты на рубль товарной продукции (руб.)	85,54	65,16	75,80	86,41
32 Затраты условно-переменные (руб.)	787,03	557,61	601,64	492,29
33 Затраты условно-постоянные (руб.)	227,82	193,34	182,01	159,48
34 Точка безубыточности (пар)	26954,41	13096,67	19486,94	28331,98
35 Запас финансовой прочности (%)	42,96	67,50	57,89	39,12
36 Выручка от реализации (руб.)	56 066 408,64	46 447 362,00	47 848 892,00	35 099 312,64
37 Валовая выручка (руб.)	8 583 395,54	16 483 643,02	11 940 489,91	5 068 877,96
38 Чистая прибыль(руб.)	6 677 881,73	12 824 274,27	9 289 701,15	3 943 587,05

40 Чистая прибыль предприятия за год по всем моделям (руб.) = 32 735 444,20

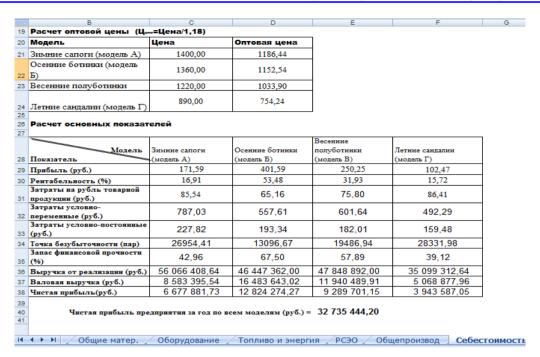М ◄ ► М ╱ Общие матер. ╱ Оборудование ╱ Топливо и энергия ╱ РСЭО ╱ Общепроизвод ╱ **Себестоимость**

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

Капитальные вложения на технологическое оборудование, обеспечивающее выпуск всех моделей

	Наименование оборудования	Количество оборудования, шт.	Мощность электродвигателя, кВт	Установленная мощность, кВт	Цена за единицу оборудования, руб.	Стоимость оборудования, руб.
3	S 120C	9	1,1	9,9	27300	245700
4	HSP588/3	2	0,8	1,6	54000	108000
5	SS 20	3	0,5	1,5	15900	47700
6	A2000	2	2,1	4,2	127000	254000
7	RP67TE	3	1	3	37800	113400
8	Швейные машины: Pfaff	4	0,27	1,08	17560	70240
9	Pfaff 574-900	4	0,27	1,08	79600	318400
10	Pfaff 1243-750/01	1	0,27	0,27	79400	79400
11	GP 2	1	0,27	0,27	19000	19000
12	GRAMAC 652	2	0,27	0,54	21300	42600
13	02015/P5	1	0,23	0,23	42600	42600
14	10/11/C	2	0,5	1	51300	102600
15	1200	1	0,25	0,25	54000	54000
16	CD 3000U	2	2,7	5,4	35700	71400
17	Термоактив. 133	1	4,3	4,3	130000	130000
18	AS 1880 K	1	7	7	252600	252600
19	FO 2016	1	3	3	87000	87000
20	G50 4CF	1	1,2	1,2	15700	15700
21	SR 1006	2	0,18	0,36	29000	58000
22	G 12/1	2	1,9	3,8	54000	108000
23	K73STIC	1	5,5	5,5	157680	157680
24	PIC K24SZ	1	5,5	5,5	285100	285100
25	02068/P4	2	0,6	1,2	11200	22400
26	01276/P12	2	0,18	0,36	18000	36000
27	TL75	1	0,1	0,1	15200	15200
28	04222/P1	1	0,42	0,42	49400	49400
29	05054/P1	1	0,25	0,25	12300	12300
30	FR 3500	1	13	13	41200	41200
31	Конвейер 173226/P1	1	1,1	1,1	125000	125000
32						0
33						0
34	Итого	56		77,41		2964620
35	С учетом затрат на монтаж (10%)					3261082

М ◄ ► М ╱ Общие матер. ╱ **Оборудование** ╱ Топливо и энергия ╱ РСЭО ╱ Общепроизво

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

Impact Factor:

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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

	1	2	3	4	5	6	7	8
1		Производственная программа на год в натуральном выражении						
2	Наименование изделий	Выпуск изделий в день, пар	Период выпуска изделия в течение года, дни	Выпуск изделий за год, пар	В том числе по кварталам			
3					I	II	III	IV
4	Зимние сапоги (модель А)	716	66	47256			47256	
5	Осенние ботинки (модель Б)	650	62	40300		40300		
6	Весенние полуботинки (модель В)	712	65	46280				46280
7	Летние сандалии (модель Г)	831	56	46536	46536			
8	Итого:		249	180372	46536	40300	47256	46280
9								
10		Производственная программа на год в стоимостном выражении						
11	Наименование изделий	Годовой выпуск изделия, пар	Стоимость изделия, руб.	Годовой объем выпуска, тыс.руб.	В том числе по кварталам			
12					I	II	III	IV
13	Зимние сапоги (модель А)	47256	1400	66158,4			66158,4	
14	Осенние ботинки (модель Б)	40300	1360	54808		54808		
15	Весенние полуботинки (модель В)	46280	1220	56461,6				56461,6
16	Летние сандалии (модель Г)	46536	890	41417,04	41417			
17	Итого:			218845,04	41417	54808	66158,4	56461,6
18		Производственная программа в трудо-часах						
19	Наименование изделий	Годовой выпуск изделия, пар	Трудоемкость изделия	Годовой объем выпуска, в трудо-часах	В том числе по кварталам			
20					I	II	III	IV
21	Зимние сапоги (модель А)	47256	0,66	31188,960			31189	
22	Осенние ботинки (модель Б)	40300	0,73	29419,000		29419		
23	Весенние полуботинки (модель В)	46280	0,582	26934,960				26934,96
24	Летние сандалии (модель Г)	46536	0,56	26060,160	26060,2			
25	Итого:			113603,08	26060,2	29419	31189	26934,96

титул | **Производ.прогр** | Расчет коэф.труд. | Труд.ресурсы | Расчет ЗП | Нормы р

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

The margin of financial strength is calculated according to the following dependence (Zfp)

$$Zfp = \frac{B_2 - T_{б.у}}{B_2} \cdot 100 (\%), \qquad (11)$$

where B_2 is the output of marketable products in the planned period in physical terms of the pair; $T_{b.y}$ - breakeven point, pairs.

The break-even point is determined by the formula ($T_{b.y}$):

$$Tb.y = \frac{З_{усл.пост.}}{Ц_{ед} - З_{усл.пер.ед.}} \text{ (pairs)}, \qquad (12)$$

here Zusl.post - total fixed costs per unit of production, rub.; Zed - the price of a unit of production, rub.; Zusl.per.ed - total variable costs per unit of production, rub.

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

Pr \u003d Tsopt - C, (13)

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

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

$$R = \frac{П_р}{C} \cdot 100 (\%), \qquad (14)$$

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

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

$$Z1r \text{ etc.} = \frac{C}{Ц_{опт}} \cdot 100 (\text{cop}), \qquad (15)$$

where C is the total cost of a unit of production, rub.; Tsopt - the wholesale price of a unit of production (sales price minus value added tax in the amount of 10% for children's shoes and 18% for other types), rub.

Conditionally variable costs (total variable costs of production of a unit of output) (Cusl. per.unit) is defined as

Zusl. trans.unit \u003d Cpol - (5st.s.floor + 6 st.s.floor + 7 st.s.floor + 8 st.s.floor + 9 st.s.floor). (16)

Conditionally fixed costs (total fixed costs of production of a unit of output)

Zusl. pos.unit \u003d Cpol - (1 st.s.floor + 2 st.s.floor + 3 st.s.floor + 4 st.s.floor). (17)

Software has also been developed to select the optimal power.

At the same time, those criteria that have the greatest impact on the cost of finished products were

justifiably chosen as criteria for a reasonable choice of the optimal power when forming the algorithm, namely:

wage losses per unit of output, rub.;

production of shoes, 1 m2;
percentage of workload of workers,%;
labor productivity of one worker, a pair;
specific reduced costs per 100 pairs of shoes, rub.;
cost of equipment per unit flow task (C)
total price (Stotal);
margin of financial strength (Zfp);
break-even point (Tb.y);
unit profit (Pr);
product profitability (R);
costs for 1 rub. marketable products (Z1r etc.);
conditionally variable costs (Zusl. per.unit);
conditionally fixed costs (Zusl. pos.ed).

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

- labor productivity of 1 worker - the most important labor indicator. To one degree or another, all the main indicators of production efficiency and all labor indicators depend on the level and dynamics of labor productivity: production, number of employees, wages, wages, etc., to increase labor productivity, the introduction of a new techniques and technologies, extensive mechanization of labor-intensive work, automation of production processes, advanced training of workers and employees, especially when introducing innovative technological processes based on universal and multifunctional equipment;

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

- reduced costs - the sum of current costs, taken into account in the cost of production, and one-time capital investments, the comparability of which with current costs is achieved by multiplying them by the standard coefficient of efficiency of capital investments;

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

- the break-even point allows (Tb.y) to determine the minimum required volume of product sales, at which the enterprise covers its costs and operates break-even, without making a profit, but also does not suffer losses, that is, this is the minimum size of output at which income equality is achieved from sales and production costs;

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

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

- conditionally fixed costs (total fixed costs of production of a unit of output) (Zusl.pos.ed), which change in proportion or almost in proportion to the change in the volume of production (1st - costs for raw materials and materials; 2st - costs for auxiliary materials; 3st - costs for fuel and energy for technological needs; 4st - the cost of additional and basic wages of production workers with insurance premiums to off-budget funds);

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

- the cost of 1 rub. marketable products show the relative amount of profit for each ruble of current expenses, that is, this is the ratio of the cost of a unit of production to the wholesale price, which characterizes the effectiveness of the measures taken to increase the competitiveness and demand for products in demand markets.

To convert dimensional estimates of indicators into dimensionless ones, it is proposed to use the index method. Indices of dimensionless indicators are determined by formula (6.18) for positive indicators with a positive trend - growth (for example, profitability of sales, labor productivity) and by formula (19) for negative indicators with a positive trend - decrease (for example, depreciation of fixed assets, excess of finished product balances in the warehouse compared to the norm, staff turnover rate), taken mainly from indicators that form the cost of production:

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

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

where Oi is a dimensionless (index) assessment of the i-th indicator of the competitiveness of an enterprise; Xi - the value of the i-th dimensional indicator for assessing the competitiveness of the enterprise; Ximax - the maximum value of the i-th dimensional indicator for assessing the competitiveness of the enterprise; Ximin is the minimum value of the i-th dimensional indicator for assessing the competitiveness of an enterprise.

Stage 1. Assessment of the competitiveness of the goods. It is carried out for light industry goods according to their demand in the domestic market.

Stage 2. Calculation of a generalizing indicator of the competitiveness of an enterprise. A quantitative assessment of the competitiveness of an enterprise is proposed to be determined by the following formula:

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

where KP - assessment of the competitiveness of the enterprise in percent; α_i - the significance of the i-th indicator of competitiveness in percent; O_i - index (dimensionless) assessment of the i-th indicator of competitiveness; m - the number of indicators for assessing the competitiveness of the enterprise.

The values of assessing the competitiveness of an enterprise can theoretically vary from 0 to 100:

$$Kp = 0 \div 100. \qquad (21)$$

For the qualitative characteristics of the obtained assessments of competitiveness, a scale for assessing the quality level is required. In economic practice, the principle of building scales with equal steps, progressive and regressive scales are used. Progressive and regressive scales are most often used for material incentives. We believe that the scale with an equal step is the most appropriate, since, firstly, it corresponds to the solution of a practical problem (specification of the quality level of competitiveness), and secondly, it is easy to build and use. The scale step is defined as 100 (maximum score): 4 (number of levels) = 25. Another step value is also possible, which is determined by the goals and objectives that the enterprise itself forms:

$$Kef = K1\ K2\ K3\ K4\ K5\ K6\ K7\ K8\ K9\ K10\ K11\ K12, \qquad (22)$$

where Kef is the weighting factor for assessing the effectiveness of innovative technological processes, formed for the production of competitive and popular products:

K1 - the weight of labor productivity (PT);

K2 - the weight of the load of workers (ZR);

K3 is the weight of shoe production (Ps);

K4 - the weight of the cost of equipment per unit of the flow task (C);

K5 - the weight of the total price per unit of production (Stotal);

K6 - the weight of the margin of financial strength (Zfp);

K7 - the weight of the break-even point (Tb.y);

K8 - the weight of the profit per unit of production (Pr);

K9 - the weight of the profitability of products (R);

K10 - the weight of the costs per 1 ruble of marketable products (Z1r.t.p);

K11 - the weight of conditionally variable costs (total variable costs of production per unit of output) (Cusl.per.unit);

K12 - the weight of conditionally fixed costs (total fixed costs of producing a unit of output) (Cusl.cons.unit)

As a result of the calculation, the following scale for assessing the quality level of the enterprise's competitiveness was obtained (Table 21).

Table 21. Scale for assessing the quality level of enterprise competitiveness

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

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

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

Directcalled such costs that can be directly attributed to a particular type of product in the development of more than one of its types (materials, fuel, energy).

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

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

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

To conditionally constantinclude expenses that do not depend or almost do not depend on changes in the

volume of production (depreciation deductions from the value of fixed assets, rent, expenses for the maintenance of buildings and structures, wages of managers, specialists and employees, etc.):

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

Non-recurring - costs for the preparation and development of production new types of productskciand, the costs associated with the launch of new production and other:

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

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

Unproductive expensesare the result of shortcomings in the technology of organizing production (losses from downtime, defective products, overtime pay, etc.).

Productive expenses are planned, while non-productive expenses are not planned.

Calculating the cost of services and productscalled the definition of the cost of manufactured products and services provided, carried out for individual cost items. The calculation of the cost price during costing is carried out on standard costing unitsitzy.

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

Raw materials and basic materials (taking into account transportation and procurement costs and excluding sold waste).

Auxiliary materials.

Fuel and electricity for technological purposes.

Basic and additional wages of production workerswith insurance contributions to off-budget funds.

Costs for preparation and development of production.

Expenses for the maintenance and operation of equipment (RSEO).

General production expenses (shop expenses).

General running costs.

Payments for compulsory property insurance.

Production cost

Commercial (non-production) expenses.

Full cost.

Production cost estimates and financial results

To determine the total amount of all planned costs at the enterprise and the mutual linkage of cost, profit and profitability indicators with other indicators, an estimate of production costs by economic elements is compiled, which includes the costs of all structural divisions of the enterprise involved in the provision of services (manufacturing of productskciand).

cost estimatea consolidated document is considered to characterize the monetary expression of all material,

energy costs necessary to ensure the implementation of the plan for the production of products and services. The costs included in the estimate are grouped as follows.

Costings

Raw materials and basic materials.

Auxiliary materials.

Purchased products and semi-finished products.

Fuel from the side.

Energy from outside.

The basic and additional wages of industrial and production personnel (PPP) with deductions for the unified social tax.

Depreciation of fixed assets for full recovery.

Other expenses.

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

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

Planned profit (Ppl):

$$\text{П}_{\text{пл}} = (\text{В} \cdot \text{Ц}) - (\text{В} \cdot \text{С}), \qquad (23)$$

where В is the output of marketable products in the planned period in physical terms; С - the price for 1 pair of shoes (unit of production) minus VAT and excises - this is the wholesale price; С - the cost of a full unit of production.

Profit 1 pair(P1):

$$P1 = \text{Tsopt} - S1, \qquad (24)$$

here Tsopt - wholesale price of 1 pair; C1 - the cost of 1 pair.

The profitability of products reflects the relationship between the profit from the sale of products and its cost.

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

$$R_{\text{п}} = \frac{\text{П}_{\text{р}}}{3} \cdot 100, \qquad (25)$$

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

$$R = \frac{\text{П}}{\text{C/C}} \cdot 100(\%), \text{- calculation for 1 pair. (26)}$$

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

To incomerelate:

- income received on the territory of the Russian Federation and abroad from equity participation in the activities of other enterprises, dividends on shares and

income on bonds and other securities owned by the enterprise;

- Income from the rental of property;

- income from the evaluation of inventories and finished products;

- fines, penalties, forfeits and other types of sanctions awarded or recognized as debtors for violation of the terms of business contracts, as well as income from compensation for losses;

- profit of previous years, revealed in the reporting year;

- other income from operations directly related to the production and sale of products (works and services).

To expenses and lossesrelate:

– costs for the maintenance of mothballed production facilities and facilities (except for costs reimbursed from other sources);

- losses from downtime due to external reasons not compensated by the perpetrators;

- losses from the markdown of inventories and finished products;

- losses on operations with containers;

– court costs and arbitration costs;

- awarded or recognized fines, penalties, forfeits and other types of sanctions for violation of the terms

of business contracts, as well as expenses for compensation for losses incurred;

- losses of previous years identified in the current year;

– non-compensable losses as a result of fires, accidents, other emergencies caused by extreme conditions; non-compensated losses from natural disasters (destruction and damage to production stocks of finished products and other material assets, losses from production stoppages, etc.), including costs associated with the elimination of the consequences of natural disasters; losses from theft, the perpetrators of which have not been established by court decisions.

Break-even analysis allows you to determine the minimum required volume of product sales, in which the company covers its costs and breaks even, not making a profit, but also does not suffer losses.

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

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

$$T_{б.у} = \frac{УПЗ \cdot Количество\ продукции}{Ц - УППЗ}, \qquad (27)$$

where UPF - conditionally fixed costs per unit of output, rub.; UPPZ - conditionally variable costs per unit of production, rub.; C - the price of a unit of production without VAT, rub.

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

atone =ah;

y2=ao+ax,

where y1 - revenue, rub; y2 - costs (full cost) for production, rub.; a– unit price without VAT, rub.; x is the planned volume of product sales, pairs; a0 is the sum of the CPL; a1 - the amount of CPPZ per unit of production, rub.

The margin of financial strength (Zf) shows how much you can reduce the volume of production, working break-even, not making a profit, but not suffering losses:

$$З_ф = \frac{В - Т_{б.у}}{В} \cdot 100\ (\%), \qquad (28)$$

where $T_{b.y}$ is the breakeven point.

When calculating dimensionless estimates of enterprise competitiveness indicators using formulas (18) and (19) with the help of software, it becomes necessary to formulate these same criteria as their evidence base. So, for example, the profit per unit of production is calculated depending on the profitability of the product, that is, first the profitability is formulated from 5 to 25%, and then the profit per unit

of production is laid down. The same feature exists with the definition of the criterion of labor productivity, because first they use innovative technological processes formed on the basis of universal and multifunctional equipment, the maintenance of which should be trusted by highly qualified and responsible performers who empathize with the overall result of the work of the entire technological cycle, guaranteeing them the production of demanded and competitive products that are in high demand among consumers of domestic markets. The calculation of semi-fixed costs for the production of a unit of output and semi-variable costs for the production of a unit of output is interconnected with the peculiarities of organizing the production of competitive and popular products, including for children. An analysis of the results of the activities of leading foreign manufacturers confirms the fact that if conditionally fixed costs amount to 20–40% of the cost of production, then, of course, conditionally variable costs make up 60–80%. At the same time, it is again necessary to focus on the peculiarity of the production of products for children, when both profit, profitability, semi-fixed costs and semi-variable costs are formed on the basis of the implementation of the requirements of technical regulations and regulatory documents and acts, guaranteeing them life safety when using them. And if this is due to the need to produce them with such strict characteristics, the state

and manufacturers are obliged to be interested in each other and provide manufacturers with compensation for additional costs for compliance with them and a guarantee that manufactured products will not harm the health of children.

Of course, if the criterion for the loss of wages per unit of production should tend to zero, and the volume of output of shoes from 1 m2 should tend to its maximum possible value, and the costs of 1 ruble of marketable products should tend to their minimum possible value, and the cost of equipment per unit of flow task also tends to its minimum possible value, and other criteria - to their maximum possible value - in the aggregate, the dimensionless assessment of the effectiveness of the developed innovative

technological processes (K) should always tend to unity and thereby always confirm that the designed innovative technological process for the enterprise to produce them import-substituting products will be successful in their activities for the benefit of the population of those regions where they will operate,being a city-forming city for these small medium-sized cities and in which all branches of government are interested - both federal and regional and municipal.

The characteristics of competitive advantages in the production of the entire range of footwear for making a decision on its manufacture, calculated using the same software product, are shown in Table 22.

Table 22. Calculation components for the entire range of footwear

Indicators	Shoe type	Types of shoes			
		Spring	Summer	Autumn	Winter
Unit cost products, rub.	Men's	856.77	643.72	998.5	1007.07
	Women's	933.51	844.31	1062.37	2107.29
	Children's	551.05	503.89	586.15	795.41
Basic expenses materials, rub.	Men's	541.61	378.64	623.16	660.42
	Women's	523.71	511.6	618.52	1503.57
	Children's	235.78	200.05	280.76	415.5
Costs for auxiliary materials, rub.	Men's	23.82	17.57	28.16	30.4
	Women's	22.65	17.05	24.31	43.16
	Children's	11.78	7.92	12.16	15.26
Salary pay	Men's	141.02	108.28	161.1	150.71
	Women's	148.92	84.62	139.09	220.58
	Children's	58.44	55.42	68.95	95.77
Profitability of a unit of production, rub.	Men's	10.75	14.65	13.36	15.12
	Women's	11.88	13.37	16.42	17.11
	Children's	9.53	8.39	9.19	10.72
Expenses for 1 rub. commodity products, rub.	Men's	82.88	85.35	86.64	84.88
	Women's	88.12	86.63	83.57	82.89
	Children's	90.47	91.62	90.8	89.28

Thus, the software developed by the authors for evaluating the effectiveness of the formed innovative technological processes for the production of a priority assortment of footwear, taking into account the calculated costing components for the manufacture of the planned assortment, allows you to make a justified decision on its launch, a decision on its balance, guaranteed demand and ensuring a stable financial position for the enterprise.

In addition, the developed software allows regional and municipal branches of government, together with future manufacturers of the entire range of footwear in single-industry towns, to form the volume of footwear production not only taking into account its needs, but also guarantee enterprises a

stable financial condition by providing them with stable TEP, that is, they will the foundations have been created for the formation of new jobs with the simultaneous solution of all social problems, which, unfortunately, are characteristic of most small and medium-sized cities of the Russian Federation today.

The choice of technology that can effectively achieve the intended goals in the face of fierce competition will ensure that the developed range of shoes will be chosen by the buyer and allow the company to maximize profits.

To solve this problem, it is necessary to use the injection method most widely, which ensures the manufacture (production) of the entire range of high-quality footwear with different profitability of

individual types of footwear to meet the demand of various population groups.

In the cost of production of shoes, the largest share is the cost of raw materials and basic materials, and then wages and depreciation.

The authors believe that the advantages of direct casting of the bottom of the shoe will undoubtedly interest manufacturers to produce such an assortment that will not only meet the trends of fashion, but, most importantly, satisfy the demand, taking into account their functional requirements for the footwear itself, namely, for athletes, for recreation. , for the elderly, for people with minor pathological deviations of the foot, creating comfortable conditions for them and satisfying the demand for it, covering the deficit by varying the price of it.

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

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

This is possible only if the heads of enterprises implement modern technological solutions formed on the basis of the use of multifunctional and universal equipment, and at the same time it is necessary to remember that the innovative technological solution itself should not be expensive, that is, on the one hand, provide the enterprise stable technical and economic indicators and guaranteeing their demand not only in the sales markets of the regions of the Southern Federal District and the North Caucasus Federal District, but in the regions of other districts of Russia and be attractive to foreign consumers. But on the other hand, consumers should have the choice to compare the price niche for the proposed products with analogues of foreign firms, and always have priority. This will be possible in the formation of production,

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

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

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

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

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

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

2) Corporate property tax(Regional tax),paid from the property that is "on the balance sheet" of the organization. AT Basically, these are fixed assets and intangible actins.

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

Property tax calculation:

$$\text{НИ}_{\text{пр}} = \frac{\text{ОФ}_{\text{срг}} \cdot \text{СН}_{\text{и}}}{100}, \qquad (29)$$

whereOFsrg - the residual value of fixed assets, thousand rubles; SNi - property tax rate (SNi = 2.2%).

Calculation of income tax and net profit

Income tax (IT) is determined by the formula:

$$\text{НПР} \frac{(\text{ПП} - \text{НИ}) \cdot \text{СН}_{\text{пр}}}{100}, \qquad (30)$$

whereSNpr – income tax rate, %, (SNpr = 20%); PR - profit of the enterprise, thousand rubles; NI - property tax, thousand rubles.

We will determine the net profit Prch by the formula:

$$\text{Пр}_{\text{ч}} = \text{Пр} - \text{НИ} - \text{НПР} \cdot \qquad (31)$$

Table 23. Summary characteristics of the results of a survey of respondents - children, their parents, buyers and manufacturers to assess the competitive potential of shoe enterprises in the regions of the Southern Federal District and the North Caucasus Federal District

Results of the survey of children	Parent Survey Results	Customer survey results	Manufacturers survey results
2 - The quality of children's shoes	3 - The quality of children's shoes	3 - The quality of children's shoes	3 - The quality of children's shoes
1 - The shape of the toe	8 - Comfort	9 - Comfort	4 - Functionality of children's shoes
11 - Mass	1 - Mass	6 - Compliance with the direction in fashion	9 - Comfort
5 - Comfort	7 - Price	7 - Price	7 - Price
13 - Materials for the bottom of the shoe	5 - Flexibility	4 - Functionality of children's shoes	6 - Compliance with the direction in fashion
22 - Matching the trend in fashion	4 - Color fastness of materials used for uppers to dry and wet friction and sweat	1 - Mass	5 - Characteristics of materials for uppers
4 - The price of children's shoes	2 - Color	5 - Characteristics of materials for uppers	1 - Mass
21 - Variety of shoes for children in stores and shopping centers	6 - The strength of the fastening of the bottom of the shoe	8 - Characteristics of materials for the bottom of shoes	8 - Characteristics of materials for the bottom of shoes
Results of the survey of children	Parent Survey Results	Customer survey results	Manufacturers survey results
6 - The level of service for parents and children in stores and shopping centers	11 - Warranty period for children's shoes	2 - Color	2 - Color
7 - Color	10 - Maintainability	15 - What types of children's shoes are preferred: autumn	12 - Maintainability
9 - Heel height - up to 40 mm	9 - Deformation of the toe and heel	10 - The height of the heel of the shoe - up to 40 mm	13 - Warranty period for children's shoes
15 - Place of sale of shoes for children - the interior of a store or shopping center		14 - What types of children's shoes are preferred: winter	10 - The height of the heel of the shoe - up to 40 mm
8 - Warranty period for children's shoes		11 - The height of the heel of the shoe is over 40 mm	11 - The height of the heel of the shoe - over 40 mm
16 - What types of children's shoes are preferred: winter		12 - Maintainability	
18 - What types of children's shoes are preferred: spring		18 - The strength of the fastening of the bottom of the shoe	
12 - Maintainability of children's shoes and its expediency		16 - What types of children's shoes are preferred: spring	
3 - Flexibility of children's shoes		13 - Warranty period for children's shoes	
10 - The height of the heel of the shoe is over 40 mm		17 - What types of children's shoes are preferred: summer	
17 - What types of children's shoes are preferred: autumn			

20 - The strength of the fastening of the bottom of the shoe			
14 - Upper materials			
19 - What types of children's shoes are preferred: summer			
0.16 < W < 0.69	0.52 < W < 0.94	0.47 < W < 0.91	0.33 < W < 0.84

Table 24. A summary of the results of a survey of respondents - children, their parents, buyers and manufacturers to assess the competitive potential of shoe enterprises in the regions of the Southern Federal District and the North Caucasus Federal District, but without heretics, whose opinion does not coincide with the majority of respondents who participated in the survey

Results of the survey of children	Parent Survey Results	Customer survey results	Manufacturers survey results
2 - The quality of children's shoes	7 - Price	6 - Compliance with the direction in fashion	3 - The quality of children's shoes
5 - Comfort	8 - Comfort	9 - Comfort	4 - Functionality of children's shoes
11 - Mass	1 - Mass	7 - Price	7 - Price
22 - Matching the trend in fashion	3 - The quality of children's shoes	3 - The quality of children's shoes	9 - Comfort
16 - What types of children's shoes are preferred: winter	5 - Flexibility	15 - What types of children's shoes are preferred: autumn	6 - Compliance with the direction in fashion
6 - The level of service for parents and children in stores and shopping centers	4 - Color fastness of materials used for uppers to dry and wet friction and sweat	1 - Mass	12 - Maintainability
Results of the survey of children	Parent Survey Results	Customer survey results	Manufacturers survey results
21 - Variety of shoes for children in stores and shopping centers	2 - Color	14 - What types of children's shoes are preferred: winter	5 - Characteristics of materials for uppers
4 - The price of children's shoes	6 - The strength of the fastening of the bottom of the shoe	4 - Functionality of children's shoes	8 - Characteristics of materials for the bottom of shoes
7 - Color	10 - Maintainability	5 - Characteristics of materials for uppers	1 - Mass
1 - The shape of the toe	11 - Warranty period for children's shoes	11 - The height of the heel of the shoe - over 40 mm	13 - Warranty period for children's shoes
12 - Maintainability of children's shoes and its expediency	9 - Deformation of the toe and heel	2 - Color	2 - Color
8 - Warranty period for children's shoes		8 - Characteristics of materials for the bottom of shoes	10 - The height of the heel of the shoe - up to 40 mm
13 - Materials for the bottom of the shoe		10 - The height of the heel of the shoe - up to 40 mm	11 - The height of the heel of the shoe is over 40 mm
15 - Place of sale of shoes for children - the interior of a store or shopping center		16 - What types of children's shoes are preferred: spring	
18 - What types of children's shoes are preferred: spring		17 - What types of children's shoes are preferred: summer	

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3 - Flexibility of children's shoes		18 - The strength of the fastening of the bottom of the shoe	
19 - What types of children's shoes are preferred: summer		12 - Maintainability	
14 - Upper materials		13 - Warranty period for children's shoes	
9 - Heel height - up to 40 mm			
10 - The height of the heel of the shoe is over 40 mm			
20 - The strength of the fastening of the bottom of the shoe			
17 - What types of children's shoes are preferred: autumn			
$0.16 < W < 0.69$	$0.52 < W < 0.94$	$0.47 < W < 0.91$	$0.33 < W < 0.84$

Conclusion

The validity of the main provisions, conclusions and recommendations formulated in this work is confirmed by the use of simulation methods and research tools that correspond to the current state of science. To achieve this goal, namely, to ensure the competitiveness of footwear produced in the regions of the two districts, the effectiveness of the use of innovative technological processes, modern technologies, mathematical models, application software packages, theories of synergy, network cooperation, immanent consciousness about the motivation of enterprise leaders in the manufacture of demanded and competitive products

The authors present the concept of prioritizing light industry products through the competitiveness of enterprises and through the competitiveness of products, providing them with demand, attractiveness and pretentiousness in order to create prerequisites for sustainable demand among consumers in the regions of the Southern Federal District and the North Caucasus Federal District. This is possible if manufacturers provide demand for products based on the assortment policy with social protection of the interests of consumers, guaranteeing them a stable financial position, a price niche and an efficient cash flow policy, creating stable technical and economic indicators for enterprises. The desire of researchers to draw the attention of federal, regional and municipal branches of government to revise the concept of the road map and the strategy for the development of light industry in Russia until 2025, approved by the government. Unfortunately, it does not contain the main thing - the role and significance of participation in its implementation by the authorities at all levels, without whose support both the road map and the strategy for the development of light industry are only intentions and nothing more. The absence of promises and responsible ones deprived them of being binding

on these very branches of government, and without their interested participation, it is simply impossible to achieve the declared results. Another weighty doubt in its performance is not to have a significant impact on the restoration of light industry enterprises in the regions and municipalities as city-forming ones in order to return social stability and security to small and medium-sized cities in Russia, that is, to restore to them the role that they played for these very municipal and regional formations, of which there are so many in Russia, including in the regions of two Federal Districts - the Southern Federal District and the North Caucasus Federal District. The implementation of all the proposed measures presupposes the active participation of these same branches of government, but especially regional and municipal ones, in order to create new jobs in small and medium-sized towns and guarantee their population all social conditions for a decent life, providing them with funding, including work. preschool and school organizations, medical and cultural institutions, distracting young people from the street and other undesirable phenomena. And the appearance on the demand markets of demanded products with a price niche acceptable for most consumers in these regions, will reduce the migration of the population from these regions precisely by financing all socially significant institutions. Forming the priority, regional and municipal authorities, supporting the heads of enterprises in the implementation of their tasks and filling the markets with products in demand, especially for children and socially vulnerable groups in these regions, they - these very authorities - will directly implement their own promises to voters. and create confidence among the population of these regions in their future, which, ultimately, will provide the population of small and medium-sized cities with a decent life.

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