

Impact Factor:

ISRA (India) = 6.317
ISI (Dubai, UAE) = 1.582
GIF (Australia) = 0.564
JIF = 1.500

SIS (USA) = 0.912
ПИИИ (Russia) = 3.939
ESJI (KZ) = 8.771
SJIF (Morocco) = 7.184

ICV (Poland) = 6.630
PIF (India) = 1.940
IBI (India) = 4.260
OAJI (USA) = 0.350

SOI: [1.1/TAS](#) DOI: [10.15863/TAS](#)

International Scientific Journal Theoretical & Applied Science

p-ISSN: 2308-4944 (print) e-ISSN: 2409-0085 (online)

Year: 2023 Issue: 06 Volume: 122

Published: 17.06.2023 <http://T-Science.org>

Issue

Article



Artur Alexandrovich Blagorodov

Institute of Service and Entrepreneurship (branch) DSTU
master

Maria Lvovna Vilisova

Institute of Service and Entrepreneurship (branch) DSTU
Candidate of Economics, Associate Professor

Vladimir Timofeevich Prokhorov

Institute of Service and Entrepreneurship (branch) DSTU
Doctor of Technical Sciences, Professor, Shakhty, Russia
DSTU (in Rostov-on-Don, Russia)

Galina Yurievna Volkova

LLC TsPOSN «Orthomoda»
Doctor of Economics, Professor
Moscow, Russia

THE SIGNIFICANCE OF THE ASSORTMENT CONCEPT IN THE FORM OF A SYSTEM OF INDICATORS FOR ASSESSING THE EFFICIENCY OF INNOVATIVE TECHNOLOGICAL PROCESSES FOR THE PRODUCTION OF DEMANDED PRODUCTS

Abstract: In the article, the authors consider the goals and objectives of the assortment concept, which is expressed in the form of a system of indicators that characterize the capabilities of innovative technological processes for the production of priority and demanded products at Russian enterprises, including those in the regions of the Southern Federal District and the North Caucasus Federal District. The authors justifiably believe that the production of competitive products can be expedient and promising for manufacturers to have a stable financial position, and a steady demand for manufactured products will provide enterprises with profitability and profit, which guarantees them stable technical and economic indicators.

Key words: priority, assortment policy, assortment concept, innovation, manufacturability, sales volume, revenue, profitability, profit, price niche, price elasticity, financial position, technical and economic indicators, demand, demand, competitiveness.

Language: English

Citation: Blagorodov, A. A., Vilisova, M. L., Prokhorov, V. T., & Volkova, G. Yu. (2023). The significance of the assortment concept in the form of a system of indicators for assessing the efficiency of innovative technological processes for the production of demanded products. *ISJ Theoretical & Applied Science*, 06 (122), 230-247.

Soi: <http://s-o-i.org/1.1/TAS-06-122-37> **Doi:**  <https://dx.doi.org/10.15863/TAS.2023.06.122.37>

Scopus ASCC: 2000.

Introduction

UDC 685.74: 319.47

What is the output for the manufacturer? There is only one way out – direct presence on the market

and significant investments in the education and education of consumers. It is difficult to overcome such a program alone, but it is absolutely realistic to unite. A domestic manufacturer has everything necessary to oust a speculator from the retail market.

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (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

He has professional experience, qualified personnel, scientific and technical support, a certain confidence of buyers returning to the former, pre-reform priorities, which are actively exploited by unscrupulous manufacturers and to which the authorities, who do not know how to return to the Soviet experience, shyly close their eyes. The trend of returning interest is gaining stability. Of course, clothes and shoes are not sausage and vodka, or chocolate and confectionery products of natural origin.

At the same time, all products have something in common – the responsibility of the manufacturer.

The euphoria of the nineties has passed, democratic freedom, which turned into arbitrariness in production and in the market, sobered the souls of Russians intoxicated by the will. Having become disillusioned with democratic reforms, they are no longer so impressed with many others in the new way of life. Now is just the historical moment when light industry can win back its place in the market. Only we need to act in a new way. To revise and remake yourself. To abandon the former one-dimensional view of the consumer as an "object" of relations.

In the old days, the consumer was completely dependent on the manufacturer. The market was closed, the choice was dictated, i.e., in essence, the buyer did not have it. Today, consumers have more opportunities to choose, while satisfying their taste.

The manufacturer needs to take advantage of the new configuration of relations in the market.

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

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

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

The consumer lives in a specific environment, forming a certain symbiosis with it. Access to

consumer creation is effective both in the direct application and through the life environment. So far, the manufacturer is sluggish, and the market is vigorously fighting for the buyer, presenting him in their marketing research as a kind of ready-made, statistical subject who needs to be lured with an offer. The real battle for the buyer is ahead when the manufacturer understands the advantages of a full-format program of consumer education and upbringing. The consumer needs to be prepared, then he will go through the market labyrinths by a given route.

Belief in the miraculous power of advertising is a dangerous companion for the manufacturer. Advertising was presented as the engine of progress by advertisers themselves and the market, which is not responsible for anything in principle. Exclusive goods are advertised extremely rarely – they have a regular consumer with a well-formed taste and exclusive purchasing potential. Such a buyer is simply notified, they arrange presentations of the collection for him, not sparing much money.

Advertising is touted to an ill-mannered and unenlightened buyer, whose credulity to advertising is inversely proportional to the state of knowledge and taste. The mass consumer is sacrificed to advertising and market arbitrariness. Responsible producers, instead of complaining about fate, it's time to turn around and enter into spiritual contact with the consumer. It is naive to hope that he will get out of the fake decorations of the market and advertising on his own. But even if the consumer manages to overcome the ingenious inventions of the market, by that time domestic producers will become relic phenomena and the revival of the activities of national producers will lose public relevance.

There is no doubt that the task of educating your buyer is costly, troublesome, unexplored, difficult, requiring a lot of patience, the ability to appreciate slow, uneven progress towards the goal, to fight with everyone who declared themselves and their occupation a supranational, democratic phenomenon and makes a name for themselves on speculation in the field of universal values.

No one disputes the priority of universal interests, and the need for all-round protection of national security is indisputable. And without modern production of basic necessities for a person, national security cannot be ensured. So domestic producers will have to solve a dilemma: either simultaneously with the development of production to produce their own consumer, or continue to moan about the mess that is happening and push themselves to the market periphery closer to the edge of the market and their end.

The revival of the domestic light industry will force the market situation to change, the market will have to react, because its interests are conditioned by the dynamics of consumer demand.

Impact Factor:

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

Then it will be easier for many to breathe: producers, consumers – will feel the national taste and intermediaries.

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

Having closely engaged in educating the taste of the consumer, manufacturers themselves will have to improve their qualifications. No wonder they say that the best way to educate yourself is to try to teach others. It can be argued that the manufacturer has considerable reserves of improvement in all areas of activity. The first steps should be taken towards the consumer. It is impossible to trust the consumer to the "concerns" of an intermediary and it is unreasonable to leave the consumer alone with himself – he should be taken as a colleague, accomplices and seriously prepare for the perception of the product.

Main part

Taking into account the methodological foundations of the competitiveness of an enterprise, a methodology for assessing and analyzing the competitiveness of an enterprise based on the theory of interested parties is proposed.

Stage 1. Selection of indicators for assessing the factors of enterprise competitiveness. For each factor, it is possible to determine a system of indicators based on the analysis of scientific literature, that is, 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 the competitiveness of an enterprise.

Stage 2. Determining the significance of the indicators of the overall assessment of the competitiveness of each factor of the competitive potential is formed by the enterprise itself, but the sum of the indicators does not exceed 100%.

Stage 3. Calculation of dimensionless estimates of enterprise competitiveness indicators. To convert dimensional estimates of indicators into dimensionless ones, it is proposed to use the index method. Indices of dimensionless indicators are determined for positive indicators that have a positive trend - growth (for example, the profitability of sales, labor productivity) and for negative indicators that have a positive trend - a decrease (for example, depreciation of fixed assets, excess stock of finished products in stock compared to the norm, staff turnover

rate), taken mainly from the indicators that form the cost of production, namely:

Q_i – dimensionless (index) assessment of the i -th indicator enterprise competitiveness;

X_i – the value of the i -th dimensional indicator of the assessment enterprise competitiveness;

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

X_{min} – the minimum value of the i -th dimensional indicator for assessing the competitiveness of the enterprise.

Stage 4. Assessment of the competitiveness of the goods. It is carried out for light industry goods according to their demand in the domestic market.

Stage 5. Calculation of the general indicator of the competitiveness of the enterprise. The quantitative assessment of the competitiveness of an enterprise is determined from the following indicators, namely:

TOP – assessment of the competitiveness of the enterprise in percent,

ai – the significance of the i -th indicator of competitiveness in percent,

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

M – the number of indicators for assessing the competitiveness of the enterprise.

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

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 it:

firstly, it corresponds to the solution of a practical problem (specification of the qualitative level of competitiveness);

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. As a result of the calculation, the following scale for assessing the qualitative level of the enterprise's competitiveness was obtained (Table 1).

Table 1. 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

Impact Factor:

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

from 50.0 to 74.9	average
from 75.0 to 100	high

The economic meaning of the obtained generalized assessment of competitiveness is that, 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, unlike the existing ones, has the following features, namely:

- 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.

The following aspects can be singled out as the main unique aspects of the formation of a competitive advantage of an enterprise based on the theory of interested parties, namely:

- 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.

Conditionally variable costs (total variable costs of a unit of production) (C_{usl. per.unit}) are defined as:

$$Z_{conv. before.} = Spol - (5 \text{ st.s.pol.} + 6 \text{ st.s.pol.} + 7 \text{ st.s.pol.} + 8 \text{ st.s.pol.} + 9 \text{ st.s.pol.}); \text{ (rub.)} \quad (5)$$

1) Semi-fixed costs (total fixed costs of production and units of production) (C_{cons. constant units}) are defined as:

$$Z_{conv. stay..ed} = Spol - (1 \text{ st.s.pol.} + 2 \text{ st.s.pol.} + 3 \text{ st.s.pol.} + 4 \text{ st.s.pol.}); \text{ (rub.)} \quad (6)$$

These calculations show that with 100% of the sale of men's and women's shoes in the specified period of time, not only the costs of production and sale of products are covered, but there is also a profit in the amount of 3697.4 thousand rubles. This indicates the effective operation of the enterprise, as well as the correct marketing and assortment policy. Product profitability is 14.9%. As proof of their proposals, the authors confirmed the results of the calculation of technical and economic indicators using the software developed by them, which allowed them to choose production volumes that would guarantee the manufacturer an economic effect, in which the complex indicator of efficiency (K) estimating it would tend to its maximum value, and namely, to unity.

For example, the name of the enterprise "Kotofey" is the production of children's shoes in the city of Yegorievsk. Saying "Kotofey", 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 bright 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

Impact Factor:

ISRA (India) = 6.317
ISI (Dubai, UAE) = 1.582
GIF (Australia) = 0.564
JIF = 1.500

SIS (USA) = 0.912
ПИИИ (Russia) = 3.939
ESJI (KZ) = 8.771
SJIF (Morocco) = 7.184

ICV (Poland) = 6.630
PIF (India) = 1.940
IBI (India) = 4.260
OAJI (USA) = 0.350

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, namely:

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 about 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. A glut of advertising information makes it possible for logos 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, buyers of fashionable shoes have been made advertising carriers of brands due to the universal logo typing.

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 consumer's mind. 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, namely:

- convenience of location for a specific target audience (Via Corso - boutique street in Milan; and il Duomo square with La Rinascente 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 domestic enterprises. The need for such a base exists in the Southern Federal District and the North Caucasus Federal District - this will allow organizing a market for consumers in these regions;

- 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 included in the circle of 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 buyer 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 ,

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

Impact Factor:

ISRA (India) = 6.317
ISI (Dubai, UAE) = 1.582
GIF (Australia) = 0.564
JIF = 1.500

SIS (USA) = 0.912
ПИИИ (Russia) = 3.939
ESJI (KZ) = 8.771
SJIF (Morocco) = 7.184

ICV (Poland) = 6.630
PIF (India) = 1.940
IBI (India) = 4.260
OAJI (USA) = 0.350

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 for 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.



Impact Factor:

ISRA (India) = 6.317
 ISI (Dubai, UAE) = 1.582
 GIF (Australia) = 0.564
 JIF = 1.500

SIS (USA) = 0.912
 ПИИЦ (Russia) = 3.939
 ESJI (KZ) = 8.771
 SJIF (Morocco) = 7.184

ICV (Poland) = 6.630
 PIF (India) = 1.940
 IBI (India) = 4.260
 OAJI (USA) = 0.350



Impact Factor:

ISRA (India) = 6.317
ISI (Dubai, UAE) = 1.582
GIF (Australia) = 0.564
JIF = 1.500

SIS (USA) = 0.912
ПИИЦ (Russia) = 3.939
ESJI (KZ) = 8.771
SJIF (Morocco) = 7.184

ICV (Poland) = 6.630
PIF (India) = 1.940
IBI (India) = 4.260
OAJI (USA) = 0.350



Impact Factor:

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

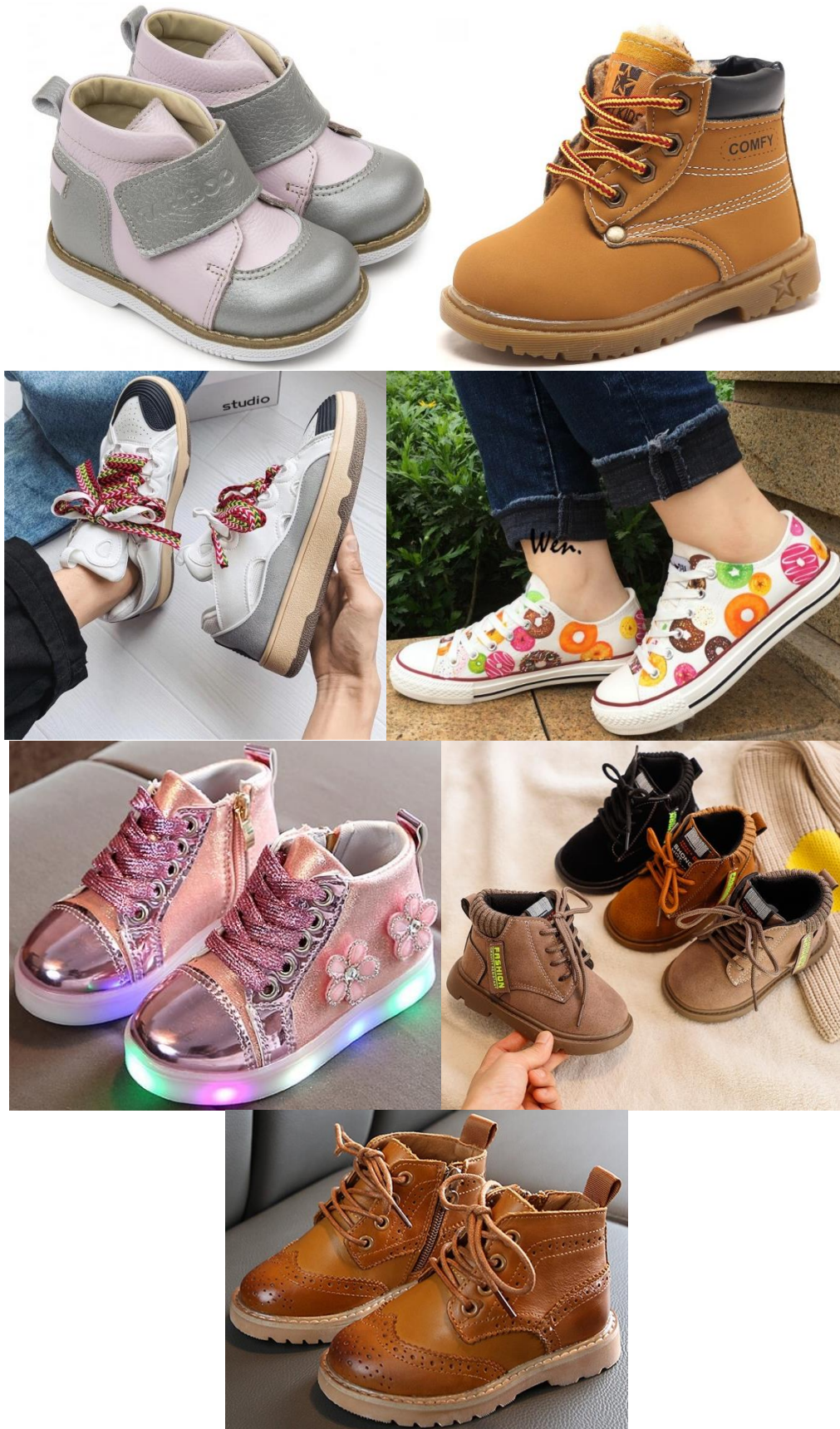


Figure 1. - Assortment of children's shoes

Impact Factor:

ISRA (India) = 6.317
ISI (Dubai, UAE) = 1.582
GIF (Australia) = 0.564
JIF = 1.500

SIS (USA) = 0.912
ПИИИ (Russia) = 3.939
ESJI (KZ) = 8.771
SJIF (Morocco) = 7.184

ICV (Poland) = 6.630
PIF (India) = 1.940
IBI (India) = 4.260
OAJI (USA) = 0.350

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, due to constant monitoring of the market situation and timely response to their changes, and even better - the adoption of proactive actions.

In addition, 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 constructs at a time. Thus, a person, making a choice, first selects 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 from perceptible 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.

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, 15% at most of the 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, namely:

- ❖ the main group of goods (which bring the main profit and are in the growth stage);
- ❖ supporting group of goods (products that stabilize sales revenue and are in the stage of maturity);
- ❖ strategic group of goods (goods designed to provide future profits to the enterprise);
- ❖ tactical group of goods (products designed to stimulate sales of the main product group and are in the stage of growth and maturity);
- ❖ product group under development (products that are not present on the market, but ready to enter the market);
- ❖ goods leaving the market (which do not make a profit and they need to be removed from production, that is, they should be taken out of the market).

The results of the solution of the first example are shown in Table 2.

Table 2.

Index	Value, rub.
1. Sales proceeds	951008
2. Variable costs	798132

Impact Factor:

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

3. Fixed costs	66420
4. Amount of coverage, 1-2	152876
5. Coverage ratio, 4/1	0.16
6. Threshold revenue, 3/5	415125
7. Margin of safety, %, (1-6)/1*100	56.35
8. Profit	86456
9. Production Lever Effect, 4/8	1.77

Let's see how the profit of the enterprise will change if the production of the unprofitable basic model 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 volume will be 753,508 rubles. (951008-197500). At the same time, the total costs of the enterprise will also be reduced by the amount of variable costs necessary for the production and sale of shoes of the main model. This value will be equal to 164290 rubles. Since fixed costs do not depend on the amount of revenue, the refusal to manufacture shoes of the main model will not affect their total value.

Thus, the total costs of the enterprise without the production of the main model of footwear will amount to 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 size of the coverage allows you to decide on the feasibility of further production of footwear of the main model.

The average coverage for both shoe models is positive. If the enterprise reduces the production of shoes of the main model 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 model of footwear will lead to losses in the amount of 33,300 rubles. (500-66.6). From the foregoing, we can conclude that the shoes of the main model should be kept in stock.

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 an enterprise plans to release a new product - a supporting shoe model in the amount 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 is going to start producing shoes of a strategic model, the company will have to abandon the production of 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 rub. (467.40 - 375.34). The results of solving the second example are shown in (Table 3).

Table 3.

Index	Value, rub.
1) Sales proceeds	1745588
2) Variable costs	1520478
3) Fixed costs	66420
4) Amount of coverage, 1-2	225110
5) Coverage ratio, 4/1	0.13
6) Threshold revenue, 3/5	515046
7) Margin of safety, %, (1-6)/1*100	70.49
8) Profit	158690
9) 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).

Insert two

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 the volume of production exceeds the volume of sales, a higher profit will be shown in the full cost allocation system. In the case when the volume of sales exceeds the volume of production, a higher profit will be reflected in the calculation of the cost price at variable costs. However, when calculating the cost of variable costs, information for making a decision can be obtained with a much smaller number of calculations. The

Impact Factor:

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

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, namely:

- an increase in the amount of profit as a result of an increase in the volume of sales of products;
- reducing its cost;
- improving the quality of products.

In order to get the desired profit in conditions where the prices for shoes and production volumes are dictated by the market, the company always faces a choice - what products and how much to produce in terms of the cost of its manufacture 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 the technological process.

Choosing a technology that can effectively achieve unlabeled 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 make the most extensive use of progressive methods of manufacturing shoes, which will ensure the manufacture of the entire range of high-quality shoes with different profitability of certain types of shoes to meet the demand of various groups of the population.

The advertising claim: "the customer is always right" is a lie! Only the legal order, which determines the nature of relations in the goods market, is always right. These relations themselves are built depending on the interpretation of the quality of goods and the correspondence of quality to price.

For the fifth year in a row, the Italian footwear market sector has experienced a significant decline in production volumes.

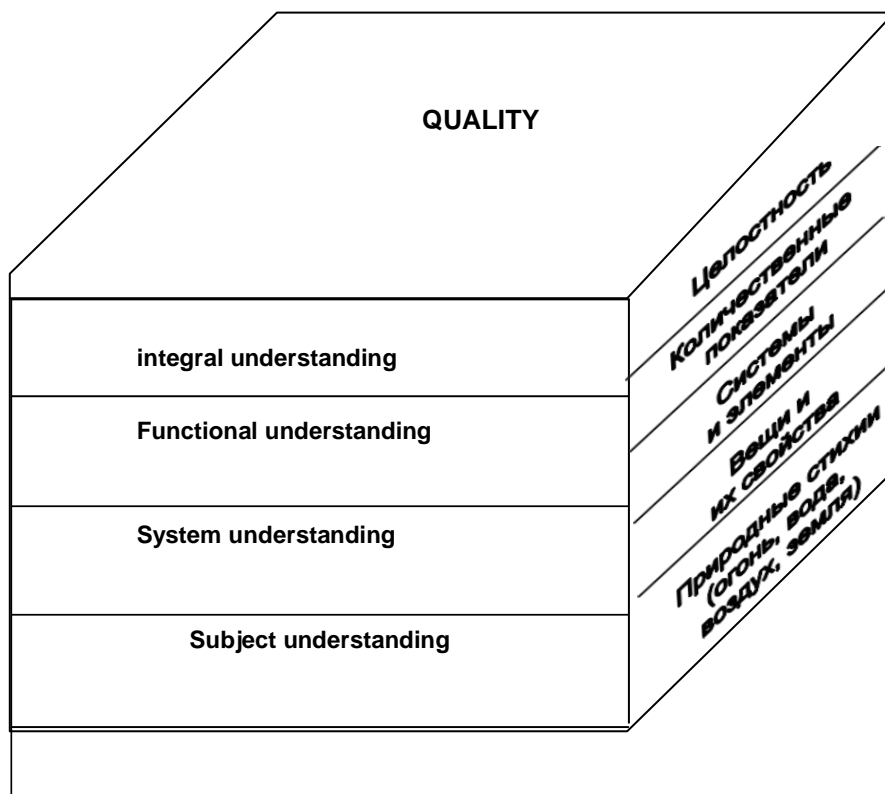


Figure 2. Stages of understanding the category "quality"

Impact Factor:	ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
	ISI (Dubai, UAE) = 1.582	PIHII (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

Table 4. Basic understanding of the essence of the category of quality

Understanding the essence	Founders	Definition of quality
1	2	3
substrate	Characteristic of ancient cultures, with a primitive idea of the structure of the world and the physical laws of nature	The properties or qualities of any object were considered from the point of view of conformity, similarity to the main elements
subject	Aristotle considered quality in fact in the following meanings: as a species difference of essence; characterization of entity states; property of a thing	Each item has specific properties that may be subject to change.
Systemic	The idea of a systematic understanding of quality belongs to the German philosopher G. Hegel, the founder of dialectics as a method of cognition. In his philosophical system, the initial logical moments of being are quality, quantity and measure. F. Engels came up with the idea that in nature and society there are not qualities, but things and phenomena that have qualities, and, moreover, infinitely many qualities. Marxist dialectics considered the qualitative certainty of objects and phenomena from the point of view of social practice, taking into account the possibility of their knowledge and use by society. V.S. Solovyov widely uses the concept of qualitative certainty in the analysis of moral and philosophical problems. L.P. Karsavin connected the presence of the subject, his consciousness and self-consciousness with the obligatory nature of his quality.	The quality of each object is formed as a result of the interaction of its diverse properties and, thus, is also a system category
functional	A functional understanding of quality became possible on the basis of: the use of statistical methods of management based on control charts proposed by W. Shewhart; the idea of defect-freeness as the main indicator of product quality proposed by D. Juran; application of methods for constructing cause-and-effect diagrams to solve the problem of quality and the idea of ensuring the highest level of quality by making optimal decisions at the design stage of products proposed by K. Ishikawa	Definition of quality through quantitative indicators
Integral	A. Feigenbaum as the founder of the TQM concept. E. Deming, who formulated 14 principles. Yu. V. Kryanev and M.A. Kuznetsov as the authors of the integral model of quality	Awareness of quality as a multidimensional socio-economic category that applies to all spheres of lifehuman

Impact Factor:	ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
	ISI (Dubai, UAE) = 1.582	PIHIQ (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

Table 5. Stages of evolution of activities in the field of quality

Stage	Production scale	Stage characteristic	Applied Quality Control Elements
1	2	3	4
I stage Individual form of organization of work on quality	Homemade handicraft production, as well as modern self-employment	The worker is usually directly interacts with the buyer, independently resolves issues related to the creation, manufacture and sale of products, and at the same time bears full responsibility for the quality	Almost all elements of the modern process are present: quality management: identification of needs; determining what the product should be and by what means it will be achieved; establishing the sequence and accuracy of performing operations for the manufacture of intended products; periodic control of their work; making corrective actions
II stage Workshop form of organization of work on quality	Manufactory organization of production	This form is already characterized by the separation of the control function and responsibility for quality.	The following elements are present: organization of production; quality control at the stages of production; establishing the accuracy and sequence of operations; postoperative control; making corrective actions
Stage III Industrial stage	Deepening the concentration and specialization of production	It is typical to strengthen the role and importance of such production links as design, testing, technological preparation for the production of new products.	A closer and clearer interaction of all factors affecting the quality of products both within the enterprise and outside it is being formed: strengthening contacts with suppliers raw materials, materials and component parts; an increasing number of services and participants are involved in quality work; quality issues are discussed in the shops with workers, controllers, foremen; quality issue becomes recognized by senior management
IV stage System organization of work on quality	Development of production and the growing role of product quality	This stage is characterized by the formation of quality systems both in Russia and abroad.	Activities aimed at improving quality have objectively been transformed into one of the functions of organizing and managing production.

Impact Factor:

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

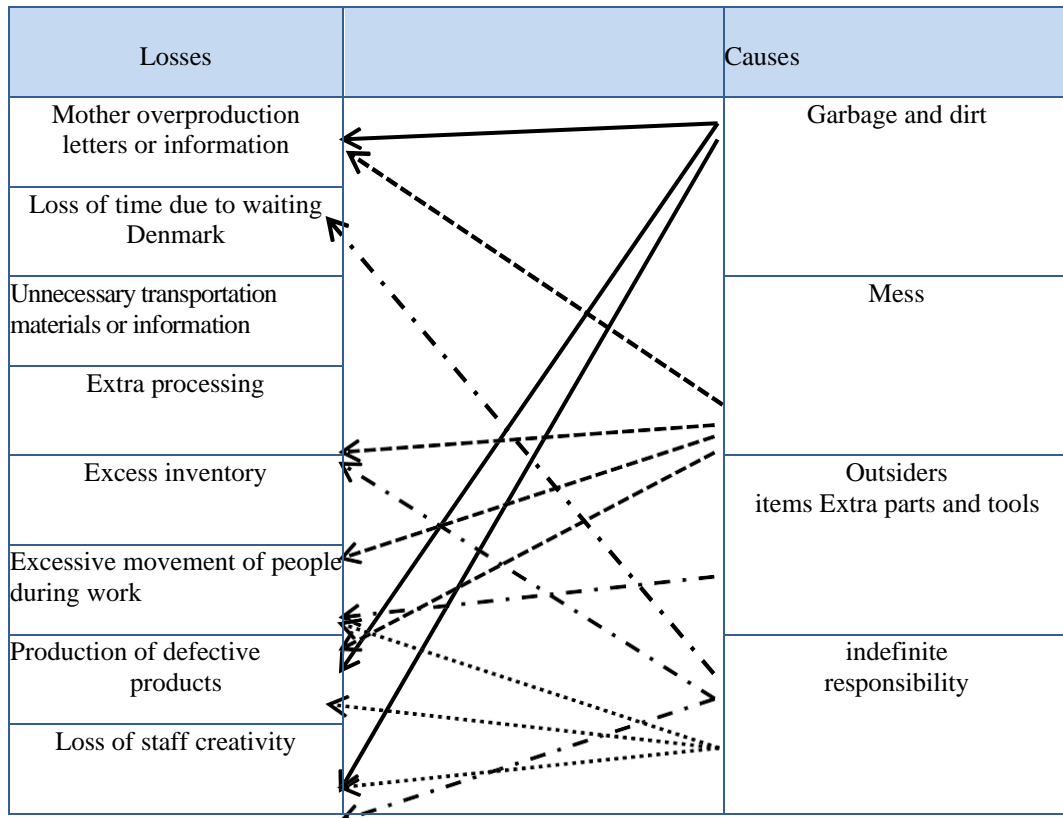


Figure 3. Types of production losses and their causes

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (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

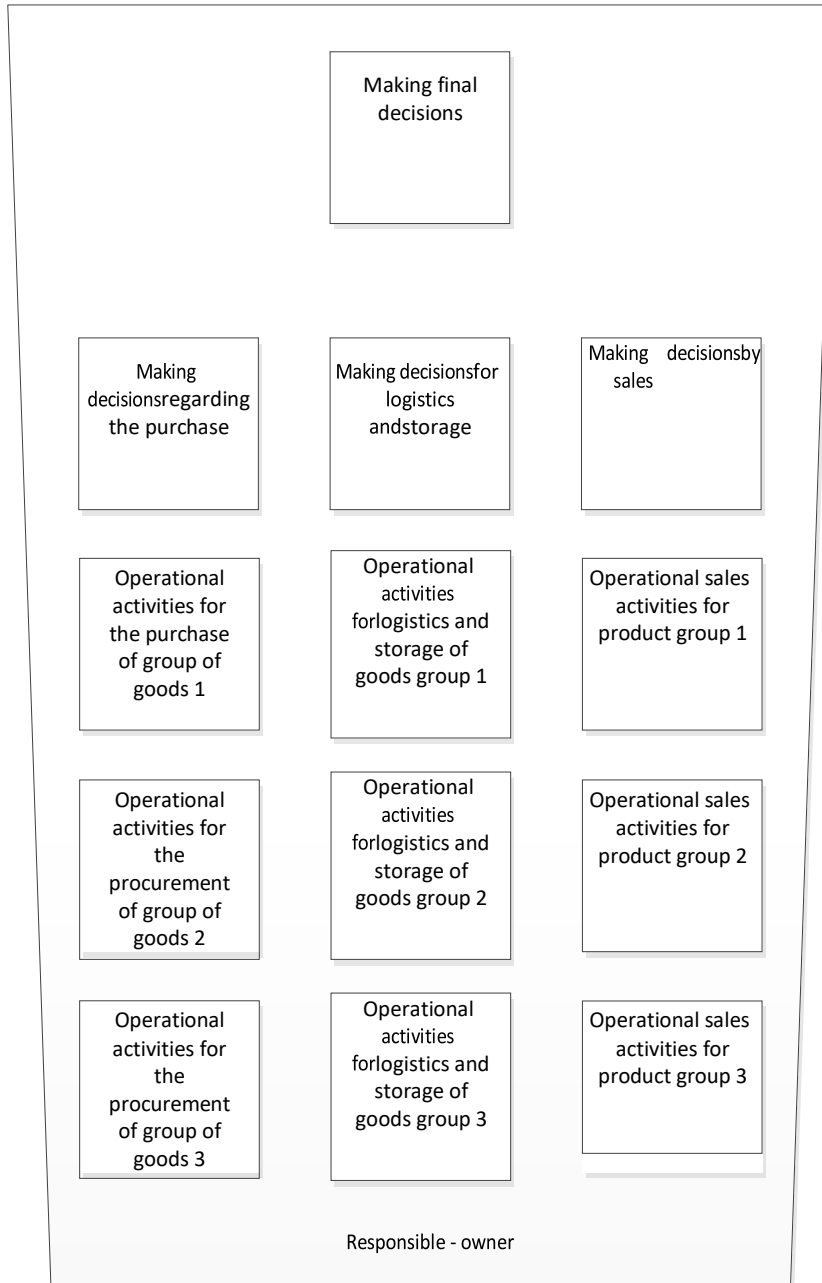


Figure 4. - the origin of the company

Conclusion

Production in the transition from an industrial to a post-industrial society of mass consumption is conceived as a function of the market.

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 with sustainable 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 a priority for 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 progressive shoe manufacturing methods will allow an enterprise in market conditions 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

Impact Factor:

ISRA (India) = 6.317
ISI (Dubai, UAE) = 1.582
GIF (Australia) = 0.564
JIF = 1.500

SIS (USA) = 0.912
ПИИИ (Russia) = 3.939
ESJI (KZ) = 8.771
SJIF (Morocco) = 7.184

ICV (Poland) = 6.630
PIF (India) = 1.940
IBI (India) = 4.260
OAJI (USA) = 0.350

manufacture of the entire product range children's shoes.

The most serious contradiction, apparently, remains the divergence in the images of the quality of the product by the manufacturer and the consumer. The special importance of a different approach to the quality of the manufacturer and consumer is natural. They are the main subjects of the system of economic relations, they have a common goal - the product. The

former produce it, the latter consume it, but they have different motives due to different positions in the system and the culture of perceiving the goal.

And most importantly, I would like to emphasize once again that all this will become a reality if one main condition is met, namely, if domestic footwear is produced with high quality and taking into account the interests of this very consumer.

References:

1. (2019). *On the possibilities of regulatory documentation developed within the framework of the quality management system (QMS) for the digital production of defect-free import-substituting products*: monograph. A.V. Golovko [and others]; under total ed. Dr. tech. sciences, prof. V.T. Prokhorov; Institute of Service and Entrepreneurship (branch) of the Don State Technical University. (p.227). Novochoerkassk: Lik.
2. (2022). *On the priority of the territory of advanced socio-economic development of small and medium-sized cities in the regions of the Southern Federal District and the North Caucasus Federal District in the production of demanded and competitive products by market consumers*; with the participation and under total. ed. Master A.A. Blagorodova., Dr. tech. sciences, prof. V. T. Prokhorov; Institute of Service and Entrepreneurship (branch) Don State Technical University, Doctor of Economics, prof. G. Yu. Volkova, OOO TsPOSN "Orthomoda". (p.544). Moscow: Editus.
3. (2022). *On the importance of forming a territory of advanced socio-economic development on the basis of the mining towns of the Rostov region for the production of products in demand by consumers of the Russian Federation and the regions of the Southern Federal District and the North Caucasus Federal District*; with the participation and under total. ed. Bachelor A.A. Blagorodova., Dr. tech. sciences, prof. V.T. Prokhorov; Institute of Service and Entrepreneurship (branch) Don State Technical University, Doctor of Economics, prof. G.Yu. Volkova, LLC TsPOSN "Orthomoda". (p.668). Moscow:Reglet.
4. (2021). *Methodological and socio-cultural aspects of the formation of an effective economic policy for the production of high-quality and affordable products in the domestic and international market*: monograph. O.A. Golubeva [i dr.]; with the participation and under total. ed. k. philosopher. sciences, prof. Mishina Yu.D., Dr. of Tech. sciences, prof. V.T. Prokhorov; Institute of Service and Entrepreneurship (branch) of the Don State Technical University. (p.379). Novochoerkassk: Lik.
5. (2020). *Features of quality management manufacturing of import-substituting products at the enterprises of the regions of the Southern Federal District and the North Caucasus Federal District using innovative technologies based on digital production*: monograph. O.A. Golubeva [i dr.]; with the participation and under total. ed. Dr. tech. sciences, prof. V.T. Prokhorov; Institute of Service and Entrepreneurship (branch) of the Don State Technical University. Novochoerkassk: Lik.
6. (2018). *Managing the real quality of products and not advertising through the motivation of the behavior of the leader of the team of the light industry enterprise*: monograph. O.A. Surovtseva [i dr.]; under total ed. Dr. tech. sciences, prof. V.T. Prokhorov; Institute of Service and Entrepreneurship (branch) of the Don State Technical University. (p.384). Novochoerkassk: YuRGPU (NPI).
7. (2018). *The competitiveness of the enterprise and the competitiveness of products is the key to successful import substitution of goods demanded by consumers in the regions of the Southern Federal District and the North Caucasus Federal District*: a collective monograph. V.T. Prokhorov [and others]; under total ed. Dr. tech. sciences, prof. V.T. Prokhorov; Institute of Service and Entrepreneurship (branch) of the Don State Technical University. (p.337). Mines: ISOiP (branch) DSTU.

Impact Factor:

ISRA (India) = 6.317
ISI (Dubai, UAE) = 1.582
GIF (Australia) = 0.564
JIF = 1.500

SIS (USA) = 0.912
ПИИИ (Russia) = 3.939
ESJI (KZ) = 8.771
SJIF (Morocco) = 7.184

ICV (Poland) = 6.630
PIF (India) = 1.940
IBI (India) = 4.260
OAJI (USA) = 0.350

8. Aleshin, B.S., et al. (2004). *Philosophy and social aspects of quality*. (p.438). Moscow: Logos.
9. Porter, M. (2005). *Competition*. per. from English. (p.608). Moscow: Ed. house "Williams".
10. (1391). "GOST R ISO 9001-2015. National standard of the Russian Federation. Quality management systems. Requirements" (approved by Order of Rosstandart dated September 28, 2015 N 1391-st) (together with "Explanation of the new structure, terminology and concepts", "Other international standards in the field of quality management and quality management systems developed by ISO/TC 176") [Electronic resource], Retrieved from http://www.consultant.ru/document/cons_doc_LAW_194941/
11. (2015). *GOST ISO 9000-2015. Interstate standard. Quality management systems. Basic provisions and dictionary* [Electronic resource]. Retrieved from <http://www.consultant.ru/>
12. (2019). *Quality management system - the basis of technical regulation for the production of import-substituting products: monograph*. A.V. Golovko [and others]; under total ed. Dr. tech. sciences, prof. V.T. Prokhorov; Institute of Service and Entrepreneurship (branch) of the Don State Technical University. (p.326). Novocherkassk: YuRGPU (NPI).