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: 2025 **Issue:** 01 **Volume:** 141

Published: 09.01.2025 **http://T-Science.org**

Issue Article

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ON THE POSSIBILITIES OF A DIMENSIONLESS INDICATOR FOR ASSESSING THE COMPETITIVENESS OF INNOVATIVE TECHNOLOGICAL PROCESSES FOR THE EFFICIENT MANUFACTURING OF IMPORT-SUBSTITUTE PRODUCTS

Abstract: *In the article, the authors conclude that forced "autarky" has become a powerful stimulus for such impressive growth, but it is neither necessary nor possible to repeat the experience of overcoming it in our days. We believe that from today on the main, fundamental, long-term line of our state should be leaving from the state of autarky and the transition as quickly as possible to the rails of normal economic, first of all, cooperation with other countries. Practical significance: the main provisions and conclusions of the article can be used in scientific, pedagogical and propaganda activities for a deeper understanding of the history of industrialization in Russia. The beginning of the 21st century is characterized by increased international tension and an increase in protectionist measures, and, in connection with this, autarky and imperialism are again on the agenda. Reasoning on this topic, the authors conclude about a hybrid of globalization and autarky, as well as a new clash of modern globalization projects.*

Key words: *autarky, industrialization, priority, demand, competitiveness, loans, economic isolation, economic growth, foreign specialists, principles of trade, social policy, globalization, imperialism, civilization.*

Language: *English*

Citation: Blagorodov, A.A., Prokhorov, V.T., Volkova, N.V., Korablina, S.Yu., & Volkova, G.Yu. (2025). On the possibilities of a dimensionless indicator for assessing the competitiveness of innovative technological processes for the efficient manufacturing of import-substitute products. *ISJ Theoretical & Applied Science, 01 (141)*, 149-170.

Soi: http://s-o-i.org/1.1/TAS-01-141-11 ***Doi***: crossref https://dx.doi.org/10.15863/TAS.2025.01.141.11

Scopus ASCC: *2000.*

Introduction

UDC 685.49:519.74.

The nature of new competition in the modern global economy, determined by the processes globalization, puts before by manufacturers tall requirements to increase competitiveness goods and enterprises. Increase competitiveness enterprises and industries is one from the most important directions real economic growth, how VRussia, so and V regions Southern Federal District and North Caucasus Federal District, what reflected V software document, A exactly: Vstrategies development easy industry Russia on period to 2035 In this regard, the problem of competitiveness of domestic footwear requires the development of conceptual foundations of theoretical, methodological and practical recommendations adequate to the upcoming changes in the organizational and economic mechanism of functioning total industrial complex countries.

In the modern conditions of market relations, competitive environment and direct interaction of Russian and foreign manufacturers, the solution to the problem of combining state and market mechanisms for managing competitiveness is becoming a strategic resource for the economy of the regions of the Southern and North Caucasian Federal Districts. In the global economy the place of price competitiveness was taken by the competitiveness of quality levels, which increased its relevance with Russia's entry into the WTO. The increase in the quality factor of the results of the activities of domestic footwear production in the strategy of competitiveness struggle on world markets is a long-term trend. The task of increasing competitiveness is especially relevant for shoe companies, which, due to external factors (increased competition due to globalization, global financial crisis) and internal (ineffective management) have lost their competitive positions on internal and external markets. In answer on negative processesin the external environment, the processes of regionalization and the creation of various networks are intensifying structures, one from which is union manufacturers of goods and states.

There are three main variants of the enterprise concept in a developed economy: neoclassical, agency (joint-stock) and concept partnerships relationships.

The concept of partnership relations, or stakeholder theory, considers the dependence of a firm's actions on the interests of a wide range of stakeholders. parties, which include consumers, suppliers, shareholders, managers, employees, etc. At the same time, each of the partners has certain rights to control enterprise, therefore the concept implies the need to make decisions taking into account their interests. Theory strategic management is one from the most not simple sections management science. For a relatively short period of existence, characterized by stormy development whole rows concepts, she I made it in time turn into V independent a scientific discipline with its own academic infrastructure. The most important question that the theory must answer is to identify the sources of long-term competitiveness of enterprises. These sources are determined by the strategy enterprises and, accordingly, they raise the question about her nature.

The system concept of the enterprise can be considered as a starting point for the strategic description of enterprises at present, since none of the above concepts “in their pure form represents a framework for analysis relevant real position and role enterprises in any economy."

The lack of adequacy of the concept of enterprise partnerships stems from the fact that the behavior of industrial enterprises is determined to the greatest extent interests only internal higher management and large owners.

It should be noted, however, that this situation was typical for the 90s of the last century, but recent years have been characterized by changes in this area. Evidence this is due to the gradual development and spread of the corporate system in the country management, one of the principles of which directly emphasizes the role of stakeholders persons in the management of the enterprise. It is impossible not to note the increased attention to the concept social business responsibility V the last time.

Simultaneous coexistence several concepts, describing mechanism decision-making in enterprise management is related to the fact that various enterprises on different stages their activities arise specific tasks.

In particular, the main consumers of stakeholder theory are not all enterprises, but only those that are interested in maintaining relations with a wide range of partners and in their management. For such enterprises, stakeholder theory maybe offer non-standard approaches for solutions their specific tasks.

There are certain relationships between the enterprise and the partners, they can be different, both competitive and collaborative. Partners can exist independently of each other, or they can interact. The set of partners, which adherents of this theory call a “coalition of business participants” or “coalition of influence”, is a force that continuously influences the organization, forcing her evolve, to change and be adjusted.

In the modern interpretation of stakeholder theory, partners are considered not simply as groups and individuals affected by the organization's activities, but as contributors a certain type of resource. Stakeholders provide the enterprise with the resources it needs for its activities because its activities allow it to satisfy itsrequests. At the same time, satisfying the partner's requests is nothing more than receiving from him organization of resources.

Thus, the relationship between the enterprise and his partners are lining up around resource exchange, because every strives create ownresource base, which the best way corresponded would goals partners.

The enterprise's partners can be divided into two groups: external and internal. external partners include: buyers, suppliers, competitors, state institutions and organizations, municipal, regional and federal government bodies, financial intermediaries.

Buyers. Strategy and tactics for working with important buyers include: joint sessions to identify the drivers of business change, mutual efforts on product and market development, increasing communication links, using common areas and joint training and service programs. Strengthening ties with buyers often gives significant benefit.

Suppliers: Many businesses engage strategically important suppliers to development process products and production. Most companies that use the just-in-time method, where components produced by suppliers are delivered directly to assembly shops, bypassing the warehouse, include suppliers in their internal processes.

Competitors. Competitors are a difficult problem because it is often the case that that it is in the interest of one competitor to make another waver. However, competitors are joining forces to combat the threat of third-party innovative products, to successfully navigate life cycles and leap forward based on new technologies. Competing organizations form unions for acceleration technological progress and development of new products, to enter new or foreign markets, for search for a wide range of new opportunities. Sometimes cooperation is determined by the need to develop common standards, create a common service system and etc.

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

Regional and municipal authorities management. Good relations with local and regional branches of government can lead to local governance that is beneficial to businesses.regulation or reduction of local taxes. Therefore, the most far-sighted heads of commercial organizations spend certain funds to help regionaland municipal branches of government in their efforts to solve local problems. Sponsorship for support local social programs, help general education schools, cultural, health, law enforcement, etc. institutions are allowed to achieve mutual understanding and support with sides such influential for small and average businesspartners, how organs regional and municipal management.

Financial intermediaries are a collection of many organizations that include, but are not limited to, banks, law firms, brokerage firms, investment advisers, pension funds, mutual fund companies, and other organizations or individuals who may be interested in investing in an enterprise. Trust is especially important when dealing with creditors. Disclosure financial information helps establish trust, as does making timely payments. In an attempt to improve their relationships with creditors and establish trust, many enterprises invite them representatives in their boards of directors.

Main part

There is currently no generally accepted methodology for assessing the competitiveness of an enterprise. Review of existing approaches to assessing the competitiveness of an enterprise allowed unite their V next groups.

First group scientists economists includes approach To definition competitiveness of enterprises, based on identifying competitive advantages. This approach arose with appearance strategic planning and development theories competition. He allows for an analysis of the competitive advantages achieved by the enterprise, but does not provide precise quantitative expression of the assessment results and therefore cannot be used for comparative analysis competitiveness enterprises, analysis execution plan increases competitiveness, speakers competitiveness enterprises.

The second group of economists proposes an assessment of competitiveness using polygonal profiles. It is based on the construction of competitiveness vectors 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 concept, foreign policy, pre-sale preparation can be assessed and others, combining their V one whole.

The third group of economists proposes a rating assessment of the competitiveness of an enterprise based on the following factors: product, range, price, image, service, packaging (design), sales volumes, market segment, supply and distribution policy tics, advertising and demand stimulation, that is, with the calculation of the efficiency coefficient innovative technological solutions. The advantage of this approach is that it in essence, it evaluates not only the marketing activities of the enterprise, but also takes into account other important resources of the enterprise potential (innovation, management, finance, etc.). In the proposed the authors' approach yields a more significant result sum of factors, mutual weighting which taken into account V partnerships relationships.

A fourth group of economists proposes to assess competitiveness enterprises on basis works index by commodity mass and index efficiency object. The advantage of this approach is the fact that it is a more weighty approach to assessing,because it takes into account such important factors that determine competitive advantages enterprises, how level organizations and implementation marketing on enterprise, finance, export potential. Except Togo, majority authors they think important development methods definitions coefficient efficiency manufacturer, his competitiveness, what and will to form efficiency these the most partnerships relations. The fourth approach also includes the method proposed by R.A. Fatkhudinov, who suggests assessing the competitiveness of an enterprise as a weighted sum competitiveness of the main products of the enterprise in various markets, taking into account the importance of the markets. But this approach is not entirely fair, because:

Firstly, the competitiveness of an organization is identified with the competitiveness of a product (these are different concepts);

secondly, he proposes to introduce a significance of foreign markets twice as great as that of national markets;

thirdly, the assessment method of R.A. Fatkhutdinov does not take into account other important factors influencing competitiveness – marketing, finance, innovation, management, frames.

Fifth group economist scientists offers approach, founded on weighted assessment of the factors of enterprise competitiveness. The integral indicator of enterprise competitiveness is determined according to the rules of linear convolution (assessment of factors the competitiveness 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 the authors of this article, namely, the calculation of the coefficient of efficiency of innovations technological solutions.

So, the analysis of theoretical and methodological aspects of the competitiveness of enterprises revealed set methods ratings this the most competitiveness enterprises. In this regard, the successful operation of the enterprise will be determined the degree of satisfaction of the interests of stakeholders, therefore, in order to increase competitiveness and efficiency of activities, the enterprise must take into account not only its own interests, but and interests interested parties, their own partners by business.

In stakeholder theory, the term partnership relations is used, which forms the conditions for ensuring the effectiveness of the enterprise's performance. Developing small and medium-sized enterprises as a competitive tool in order to fight, it is necessary to form a system of marketing relationships with partners, a system based on mutually beneficial long-term cooperation that allows for a reduction time on acceptance effective commercial solutions.

That's why, with taking into account considered methodological basics competitivenessenterprises, it is proposed methodology ratings and analysis competitiveness shoe enterprises operating in the regions of the Southern and North Caucasian Federal Districts, based on the stakeholder theory parties, namely, ZAO Donobuv (Rostov-on-Don) and OOO Leonov (Rostov-on-Don), being competitors in production men's shoes.

Taking into account the conducted analysis of the system of indicators for assessing competitive potential enterprises, we will evaluate these enterprises using the system of indicators for assessing the factors of competitiveness of enterprises proposed above. The first important factor of competitiveness enterprises - competitiveness of the product. All calculations are reduced to implementation consecutive stages, namely:

1 stage. Calculation of the importance of consumer properties in assessing competitiveness women's outerwear. The significance of consumer properties is proposed to be calculated withusing the direct assessment method. For this purpose, a questionnaire is proposed in which Each respondent must 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: competitiveness male shoes. Was polled 50 respondents, which appreciated V points all consumer properties. Results ratings presented V table. For this, we will segment market and let's choose target segments (table 1).

Table 1. Characteristic target segments male shoes

Name criteria	*Quantity*		*Characteristics segments*
	%	*Human*	
Attitude towards fashion	*14*	*7*	*"avant-gardists"*
	76	*38*	*"moderate"*
	10	*5*	*"conservatives"*
	62	31	"youth group"

Age	26 10 2	13 5 1	"average age" "senior age" "honorable age"
Level income	38 50 12	19 25 6	"below average" "average" "higher average"
Social status	38 38 24	19 19 12	"short social status" "average social status" "high social status"

The largest number of consumers (76%) are classified as ordinary buyers (“moderate”). Half of those surveyed have an average income level (50%), although the income level “below average” (38%) is more than three times higher than the number of those with an income “above average”. average" (respectively 38% and 12%). We group the questionnaires according to the criterion “attitude to fashion”, since this criterion is defining V consumer preferences (segment-forming). All rest criteria (age, level income, social status) expressed V Ger. On basis results groupings questionnaires we are building profiles segments (table 2).

Table 2. Profiles segments consumers male shoes

Signs segmentation	Segments		
attitude To fashion	"avant-gardists"	"moderate"	"conservatives"
age group	The youngest - 5 Average – 2	The youngest – 26 Average - 10 Elder – 2	Elder – 3 Honorable - 2
level income	Average – 3 Higher average - 4	Below average – 16 Average - 20 Higher average – 2	Below average - 4 Average - 1
sought after benefits	Individuality – 6 High quality goods – 1	Individuality – 13 High quality goods - 17 Low price – 8	Low price - 4 High quality goods – 1

Based on the compiled table 2, it is clear that fashionable products are preferred by respondents, which relate to number ordinary buyers ("moderate") younger groups, so how this emphasizes their individuality, although level income at them below average. 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 responses of the "avant-gardists" (table 3).

Table 3. Calculation significance consumer properties V assessment competitiveness male shoes on basis answers "avant-garde"

Properties	Correspondence direction fashion	Arts. design	Quality manufacturing	Comfort	Strength	Appearance and quality material	Price	Total
	34	32	30	31	22	28	29	206
A_{ai}	0.165	0.155	0.146	0.15	0.107	0.136	0.141	1

.

Let's calculate significance consumer properties V assessment competitiveness goods on basis answers "moderate" (table 4).

Table 4. Calculation significance consumer properties V assessment competitiveness male shoes on basis answers "moderate"

Properties	Correspondence direction fashion	Arts. design	Quality manufacturing	Comfort	Strength	Appearance and quality material	Price	Total

	154	171	149	169	130	159	167	1099
A ai	0.14	0.156	0.136	0.154	0.118	0.145	0.152	1

.

Let's calculate significance consumer properties V assessment competitiveness goods on basis answers "conservatives" (table 5).

Table 5. Calculation significance consumer properties V assessment competitiveness male shoes on basis answers "conservatives"

Properties	Correspondence direction fashion	Arts. design	Quality manufacturing	Comfort	Strength	Appearance and quality material	Price	Total
	10	17	19	18	21	20	23	128
A ai	0.08	0.133	0.148	0.141	0.162	0.156	0.18	1

2 stage. Selection of experts. The formation of the expert group is carried out on the basis of their self-assessment by filling out a questionnaire. Trade workers (merchandise experts, salespeople) act as experts. A total of 10 experts were interviewed. Of these, 5-7 people who received the maximum amount of assessments in all areas are selected for the group. They were three questions were asked. A total of five experts were interviewed, of which four experts received the highest scores in three areas (9 points). They were the ones involved in the research into the competitiveness of men's footwear. The experts were then asked evaluate properties men's shoes on a five-point scale.

3 stage. Selection of competing products (product range) for comparison of competitiveness, products of those manufacturers are selected that,

4 stage - first, they serve similar segments;

5 stage - secondly, use steady demand on market.

6 stage. Evaluation of consumer properties of men's footwear (product range) by target segments.

To compare consumer properties of product groups of different manufacturers, it is also necessary to use a questionnaire. Respondents are asked to give an assessment in points on a five-point scale for each consumer property of the compared product groups. Scale ratings is indicated V questionnaire. Let's summarize the results V final table 6.

Table 6. Grade consumer properties male shoes

Properties	Correspondence direction fashion	Arts.design	Quality manufacturing	Comfort-ness	Other-ness	Appearance And quality material	Price
Pre-shoes	3.33	3.17	3.67	3.42	3.75	3.83	3.33
Leonov	3.27	2.49	3.37	2.84	3.29	3.31	2.96
Average meaning	3.3	2.83	3.52	3.13	3.52	3.57	3,145

7 stage. Determining the average rating for consumer properties for each segment. The questionnaires grouped by target segments are processed as follows. For each consumer property, the average rating value in points is found as the arithmetic mean for all respondents in this target group. We will summarize the data in a table 7.

Table 7. Average grade male shoes by consumer properties "avant-garde" "conservatives"

Properties	Correspondence direction fashion	Arts.design	Quality manufacturing	Landing on figure	Strength	Appearance and quality material	Price
"Avant-garde"							
Pre-shoes	3.33	3.17	3.67	3.42	3.75	3.83	3.33
"Conservatives"							
Leonov	3.27	2.49	3.37	2.84	3.29	3.31	2.96
Average meaning	3.3	2.83	3.52	3.13	3.52	3.57	3,145

8 stage. Calculation total ratings competitiveness goods.

Thus, the total assessment of the competitiveness of the same product, given by representatives of different segments will differ. For the adoption of management competitiveness decisions, the analysis uses the results of the competitiveness assessment male shoes, which put down representatives target segment. Maximum grade coefficient goods – 5 points. In fact level competitiveness maybe be below maximum assessments.

Let's calculate competitiveness by enterprises with taking into account certain higher significance. Received data we'll bring it in V table 8.

Table 8. Analysis competitiveness male shoes

Properties	Corresponds-action direction-niyu fashion	Thin-gestures design	Quality manufactured leniya	Comfortness	Other-ness	Appearance and quality material	Price	Concu-rent-way-ness	Order-doc places
Significance a_i	0.138	0.154	0.138	0.15	0.12	0.145	0.153		
Pre-shoes	0.46	0.49	0.51	0.51	0.45	0.56	0.51	3.49	1
Leonov	0.45	0.38	0.47	0.43	0.39	0.48	0.45	3.05	2

By data tables 8 it is visible, what male shoes JSC "Donobuv" are morecompetitive, how this one assortment of LLC "Leonov". The remaining indicators for assessing the competitiveness of enterprises will be taken from the technical economic indicators enterprises, accounting data balance. Let's calculate dimensionless ratings indicators competitiveness enterprises and we will bring together all ratings in table 9. For translation dimensional ratings indicators V dimensionless It is proposed use index method which was discussed above.

Table 9. Grade competitiveness enterprises OOO Leonov and JSC Donobuv, specializing by production male shoes

Competitiveness factors abilities enterprises	Indicators	Meaning-bridge, %	Meanings		Dimensionless estimates of the indicators competitiveness factors enterprises		Weighted ratings competitiveness indicators abilities	
			OOO Leonov	**ZAO Donobuv**	**OOO Leonov**	**ZAO Donobuv**	**OOO Leonov**	**ZAO Donobuv**
1. Competitiveness goods	Weighted average by commodity as-assortment competitiveness of goods, score	40	3.05	3.49	0.61	0.69	24.4	27.92
2. Marketing efficiency	Assessing the level of partnership with stakeholders enterprises, score	10	2.85	3.05	0.71	0.76	7.10	7.60
	Exceeding the permissible level of finished product stocks, %	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 of 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
	Own capital security	3	0.19	0.76	0.95	3.80	2.85	11.40

4. Financial condition of the enterprise	ratio working capital (0.2)							
	Current ratio (1,3)	3	1.46	4.16	0.26	0.79	0.78	2.37
	Costs per 1 ruble of sold products	3	0.69	0.53	0.86	1.00	2.58	3.00
5.Level of production organization	Productivity utilization rate water capacity	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 fixed assets, %	2	26.00	47,00	0.38	0.21	0.76	0.42
6. Efficiency of MTO	Supplier Relationship Assessment, Score	3	7.28	7.99	0.73	0.80	2.18	2.40
	Material productivity, rub./rub.	3	20.45	13.48	0.13	0.12	0.39	0.36
7.Innovation activity. activities	Share of innovative products, %	8	1.30	0.13	1.00	0.10	8.00	0.80
8. Competitiveness of personnel	The coefficient of outpacing growth of labor productivity in relation to wage growth	3	2.06	1.56	0.95	0.72	2.85	2.16
	Employee turnover rate, %	3	7.00	6.00	0.02	0.03	0.06	0.09
	Total maximum significance score	100	-	-	-	-	59.65	70.88

As can be seen from the scale of assessing the qualitative level of competitiveness of Leo LLC, nov" and ZAO "Donobuv" have an average level of competitiveness in the footwear market enterprises in the Southern and North Caucasian Federal Districts. We will analyze the second most important potential of enterprise competitiveness – marketing efficiency. We will present data on this potential in Table 9, where we indicate the weighted estimates at the enterprises under study and the maximum estimate for data indicators. As can be seen from Table 10 below, the deviation in potential marketing efficiency in Leonov LLC is -7.97, in Donobuv CJSC -5.4. The largest the level and quality of partnerships with stakeholders influences this deviation, therefore, in order to improve the effectiveness of marketing activities, the companies under study should establish and develop relationships with partners.

Table 10. Analysis efficiency use marketing potential

Evaluation indicators efficiency marketing	Significance, %	Weighted ratings competitive indicators profitability		Maxi- small weighted grade	Weighted deviation ratings from maximum	
		OOO Leonov	JSC Pre-shoes		OOO Leonov	JSC Pre-shoes
Assessing the level of partnership relations with interested parties enterprises, score	10	7.1	7.6	10	-2.9	-2.4
Exceeding acceptable level stocks of goth. products, %	**3**	**1.02**	**3**	**3**	**-1.98**	**0**
Share enterprises on market, %	**3**	**0.24**	**0.6**	**3**	**-2.76**	**-2.4**
Pace growth volume sales, %	**3**	**2.67**	**2.4**	**3**	**-0.33**	**-0.6**
Total	**19**	**11.03**	**13.6**	**19**	**-7.97**	**-5.4**

So, at assessment competitiveness researched enterprises revealed, what the level of competitiveness of Leonov LLC and Donobuv CJSC is average (59.65% and 70.88%) respectively). One of the important factors that influences the assessment of competitiveness - efficiency marketing. From conducted analysis it is visible, what deviation by this potential makes up V OOO "Leonov" -7.97, JSC "Donobuv" -5.4. In purposes increases efficiency marketing enterprises follows implement concept interested sides, which will contribute development relationships with partners. So, for increases competitiveness researched enterprises on basis the theory of partnership relations proposes to introduce a mechanism for the formation of interaction with interested parties.

Thus, the theory of partnership relations becomes relevant today day, therefore, taking into account the importance of this factor, a methodology for assessing the competitiveness of an enterprise has been developed taking into account a new paradigm – the theory of partnership relations. The developed methodology for assessing and analyzing the competitiveness of an enterprise based on theory of partnership relations, allows for an in-depth analysis of the competitiveness of enterprises, taking into account the important factor of competitive advantages in the context of a network economics - qualities and level development of partnerships relationships.

The main unique aspects of the formation of a competitive advantage of enterprises based on the theory of partnership relations can be identified as:

❖ Creation and permanent extension bases data key partners;

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

❖ organization activities divisions and separate managers by managementrelationships with interested parties;

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

❖ regular audit of the activities of relationship managers with partners in in the section ratings following indicators;

❖ number of meetings with partners, number of prepared commercial proposals, number of concluded contracts, dynamics of volumes of product deliveries, on each partner;

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

Thus, the above-mentioned aspects, if properly developed, can allow an enterprise to form a unique competitive advantage – a system relationship with interested parties.

Filling technological processes for the production of competitive and in-demand products shoes for consumers regions Southern Federal District and North Caucasus Federal District is costly. The use of universal and multifunctional equipment forms a technological process like this in this way, what allows to make all assortment row shoes highqualities and with different price niche, creating to her priorities at implementation. I would like to note another undoubted advantage of the studies carried out by the authors - the fact that in addition to proposals for manufacturers use universal and multifunctional equipment for the assembly of shoe upper blanks and molding blanks of the upper on the last, it is proposed to use the technology of direct casting of the bottom on footwear and such equipment, which is capable of ensuring the production of the required range of footwear both by type and by type, and create the prerequisites for high efficiency of the production itself and satisfy the demand of not only consumers regions Southern Federal District and the North Caucasus Federal District, but domestic and foreign buyers.

Partnership relationship can divide on two groups: external and internal. To outside him include: buyers, suppliers, competitors, state institutions and organization tions, organs regional and municipal management, financial intermediaries.

Buyers. Strategy and tactics for working with important buyers include: joint sessions to identify the drivers of business change, mutual efforts on product and market development, increasing communication links, using common areas and joint training and service programs. Strengthening ties with buyers often provides significant benefits.

Internal partners include managers, employees, owners, and a board of directors or management board on which managers and owners are represented. One of the most important internal partners — control higher rank.

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

That's why, with taking into account considered methodological basics competitiveness enterprises, a methodology for assessing and analyzing the competitiveness of an enterprise is proposed on basis stakeholder theories sides.

Stage 1. Choice indicators ratings factors competitiveness enterprises. For each factor, a system of indicators can be defined based on an analysis of scientific literature.

The economic meaning of the obtained general assessment of competitiveness is that on the one hand it shows the degree of satisfaction with the product, and on the another - degree use competitive potential the most enterprises.

The proposed methodology for assessing and analyzing the competitiveness of an enterprise, in contrast from existing, Firstly, takes into account industry specifics "easy industry", secondly, it reduces the subjective factor in the assessment, thirdly, it allows for in-depth analysis, thanks to the proposed directions and indicators of enterprise competitiveness analysis. To conduct a survey to assess competitive potential, we developed a questionnaire and offered it to respondents - students, masters, postgraduates, teachers and specialists - university graduates working in light industry enterprises of the Southern and North Caucasian Federal Districts. In addition, the questionnaire was accompanied by an explanation and examples of it fillings that are given below.

The main unique aspects of the formation of a competitive advantage of an enterprise based on stakeholder theory can be identified as:

– Creation and permanent extension bases data interested parties;

– formation necessary innovative bases (computers, peripheral devices and software security);

– organization of the activities of the division and individual managers relationships with interested parties;

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

– regular audit of the activities of managers in managing relationships with stakeholders in terms of assessing the following indicators: number of meetings, number of commercial proposals prepared, number of contracts concluded, dynamics of the volume of product deliveries per each participant interested parties;

– regular marketing research during the implementation of developed activities with the participation of stakeholders in order to identify changes in structure and character preferences participants interested parties.

Like this in this way, the above aspects at due level their developments can allow enterprises easy industry form unique competitive advantage - system effective relationships between interested parties.

Analysis surveys about influence competitive potential enterprises regions Southern and North Caucasian Federal Districts regretfully confirmed the lack of agreement among respondents formulated in the questionnaires criteria for the quality of light industry products. Thus, for example, the basic answer, the first expert (table 5), expressed by competent experts, received a value of the coefficient of concordance equal to (W) according to the survey results 0.34, i.e. less than 0.5. That is, in our case, the fact is confirmed that the survey participants – respondents, are not competent in the task offered to them problem. In this regard, the authors were forced to develop making additional changes to the software product, withwith the help of which in addition, the competence of the participants will be assessedsurvey - respondents and filtering out those who the opinion does not coincide with the standard answers, expressed by an authoritative and competent expert commission - creating a basis for a more effective assessment, invited specialists as experts to work in customs commissions and improve their level of qualification, which will allow our consumers can be confident in the high quality of products that have passed customs inspection and the proposed us for her implementations on markets demand.

In tables 11–16 are given calculations optimal power For range from 300 to 900 pairs for the production of men's and women's footwear of the entire range. Analysis of the obtained characteristics for the calculated three variants of innovative technological processes by manufacturing total assortment rows shoes confirmed efficiency software product for ratings proposed innovative technological process with using universal and multifunctional equipment. So, for example, at range V within 300 - 900 steam the best by given criteria is volume release 889 steam for male shoes and 847 steam for female shoes. If proposed regional and municipal authorities of these districts - the Southern and North Caucasian Federal Districts - production areas for the standard indicators will not allow the calculated production volumes to be realized, then them V this case there is opportunity choose that option optimal power, which we accept, for example, volume release 556 steam, what will correspond normative indicators for proposed production areas and be characterized the best values designated criteria, formative cost price total assortment rows shoes.

To confirm the assessment of the effectiveness of production activities created shoe companies analyzed the annual results of the enterprise's work production how male and children's, so and female product range shoes.

These calculations indicate that with 100% implementation shoes at the specified time during this period of time, not only the costs of production and sales of products are covered, but there remains a profit of 3697.4 thousand rubles. This confirms efficient operation of the enterprise, as well as the correct choice of marketing and product range policy. So as profitability products makes up 14.9%.

To prove our there were proposals confirmed by the results of calculation of technical and economic indicators of their activities with the help of what we have developedsoftware that allowed choose not only the production volumes that guaranteed would to the manufacturer receiving economic effect, at whichthe complex efficiency indicator *(K) that evaluates it* will strive for its maximum value, namely, one, but also ensure its implementation in the markets regions of the Southern and North Caucasian Federal Districts.

The most interesting fact is that the technology of direct casting of the bottom of shoes today, but what is especially important, and tomorrow will be the most effective for the production of the entire product range. This is possible because today the chemical industry offers manufacturers polymer compositions for direct casting of the bottom of shoes, creating conditions for using the entire possible list of materials for the top shoes and, at the same time, guarantee consumers high quality, compliance with the direction fashion, functionality and availability by price and provide to her competitivenesswith similar footwear from leading foreign companies, displacing them from our markets and creating such shoe priorities, that is import substitution.

The global footwear market is estimated at 260 billion, with a growth rate of over the past 5 years of 3.5%. China, the USA and India are the largest footwear markets. The specific consumption of footwear in Russia is much lower than in developed countries. China is the largest exporter shoes and serves all major world 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 lagging far behind in consumption shoes from developed countries (3 couples V year V Russia against 5-6 V Europe and 7-8 V USA). By 2035, this figure could rise to 4 pairs per person. The average price of a pair by 2035 year may increase from 1200 to 2500 rubles in current prices. In 2023 consumption shoes V Russia was estimated at 0.81 trillion rubles

By analogy with the clothing industry, the main factors that determine the competitive advantage of a manufacturer are the availability and increase in volumes of domestic leather raw materials, access to cheap and productive labor, access to materials and functional components shoes (insoles, pads, fittings and etc.), A also access to markets sales. The share of labor costs in shoe production is slightly lower than in sewing, but the main problem today and tomorrow for Russian shoe manufacturers is the complexity with access to materials and functional components.

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

The possibility of reducing the effective cost price by reducing delivery times in footwear production is possible only with quick access to materials and components, but the need to import them from Asia does not allow Russian manufacturers to achieve advantages in terms of delivery times. The use of natural leather from Russian production and increase in the volume of leather footwear production will reduce delivery times and partially cost components. Another possible tool for solving the problem with components may also be the creation of purchasing unions - consolidation of orders for components can reduce their cost by 20%. By analogy with the segment technical textiles, footwear production in the world is developing in the format of innovative centers/industrial parks, with a large number of highly specialized players. This allows for economies of scale and flexible access tomaterials and components. The strategy for the development of footwear production is consolidation and development within the framework of innovation centers. The main directions of state policy, in addition to those indicated higher by creation equal competitive conditions on market shoes:

– support creation of production infrastructure V within the framework innovative centers:

– support for the creation of production innovation centers by large footwear companies by manufacturers and SMB for achievements savings on scale and synergistic effects;

– support modernization production for increases productivity labor;

– security profitable access manufacturers to functional components:

– support creations purchasing unions functional components;

– in the future, support for partial localization of component manufacturers in within the framework shoe innovative centers.

The total volume of domestic footwear production in the Russian Federation by In 2024, it could reach 310-340 billion rubles (in producer prices), which will correspond 60% localization. At this, to 20% growth production shoes will provide special and protective products. Evaluation volume required investments V industry - 95-120 billion rubles, maybe be created to 30-50 thousand new workers places. Development sewing industry will add 0.05% To GDP and will provide 36-58 billion rub. tax receipts. Total effect from development sewing And shoe production V Russian Federations will make up 0.11%GDP (0.06% effect from the development of clothing production, 0.05% from footwear). Total volume required investments - 180-270 billion rub. Will created 160-200 thousand new workersplaces. Expected volume tax receipts To 2035 year - 124-162 billion rub.

For strategic management production in demand products necessary: study the demand for manufactured footwear and, together with sales, production and supply to develop decisions on removing models from production and updating the rangemental; research markets sales V various regions and various forms organizations sales, study potential buyers; study buyers' reactions to trial lots footwear in specialized stores; develop jointly with the planning and economic department provisions by own price politics; study influence prices on implementationFor various regions; develop politics motivations wholesale buyers for volumes orders, long-term contracts, etc.; predict possible changes in the situation and to develop solutions by strategies behavior V new conditions; coordinate contradictory requirements production and sales; organize and study efficiency advertisingactivities. You can imagine yourself as a manager of the enterprise ZAO Donobuv, which opened a new workshop and have chosen a new strategy for the production and promotion of footwear in the regions of the Southern and North Caucasian Federal Districts. This is what may happen. The main markets for the sale of products JSC "Donobuv" today is Moscow and Moscow region. Original data, which forms manager enterprises for advice directors enterprises, - this prepare project future strategies by choice certain species shoes, A exactly:

- produce dear shoes for target audiences with high earnings (product A);
- specialize on production inexpensive shoes for target audiences with earnings higher minimum subsistence level (product B);
- release cheap shoes for socially not protected layers with earnings below subsistence minimum (product C).

In the long term, the following scenarios for the development of the external environment are possible, the probability the implementation of which is assessed by the company's management as follows: growth in purchasing power (scenario S1, probability of occurrence - 0.2); constancy in purchasing power capabilities population and influence foreign competitors (scenario S2, probability of occurrence - 0.5); decrease in purchasing power due to rising inflation at unchanged competition (scenario S3, probability offensive - 0.3).

Additional intelligence for implementation necessary calculations:

- living wage minimum – 12360 rub.
- daily Issue – 576 steam shoes;
- number - 100 person, which busy release 576 steam shoes per day;
- at working week 5 days general number workers days V year - 250 days;
- monthly shoe production - 12000 steam;
- annual release shoes 144000 steam.

We will assume that the average cost of one pair of shoes, with purchasing power remaining constant (scenario *S* 2), will be characterized by the following values: pricea pair of expensive shoes for a target audience with high incomes costs 5 thousand rubles; price couples shoes for target audiences with earnings higher subsistence minimum -2 thousand rubles; the price of a pair of cheap shoes for socially vulnerable groups with lower earnings minimum subsistence level – 1 thousand rubles.

Total volume of footwear sales with purchasing power remaining constant (scenario *S* 2) for the audience in question will be:

- during implementation Expensive shoes For target audiences with high earnings - 60 million rub. in month;
- when selling footwear to a target audience with earnings above the subsistence minimum – 24 million. rubles per month;
- when selling cheap shoes for socially vulnerable groups with earnings below minimum subsistence level – 12 million rub. in month.

For the target audience with increasing purchasing power (scenario *S* 1), the price of one pair of expensive shoes will be 5 thousand rubles, the price of one pair of shoes for the target audiences with earnings above the subsistence minimum - 3 thousand rubles, the price of one pair of shoes for unprotected layers - 1 thousand rubles, with reduced purchasing power (scenario *S* 3) the price of one pair of expensive shoes will be 2.5 thousand rubles, the price of one pair of shoes for the target audiences with earnings above the subsistence minimum - 1 thousand rubles, the price of one pair of shoesFor unprotected layers – 500 rub.

For each of the scenarios under consideration, the volume of shoe sales per month was calculated. We calculated the sum of mathematical expectations of the sales volume taking into account the probability of three scenarios. Enterprise managers, based on analysis or their experience (intuitively), evaluate probabilities occurrence that or other situations.

The sum of mathematical expectations of the volume is determined separately for each strategy. sales as the product of the volume of footwear sales per month during each implementation scenario on his probability.

According to the calculation of the sum of the mathematical expectation, the sales volume, the maximum volume The strategy of producing expensive footwear for a high-end target audience has gained momentumearnings.

Summarizing the information obtained as a result of the conducted research, a structural scheme of mentality formation was drawn up. The proposed structuring can be used in planning industrial assortment for the regions of the Southern Federal District and SKFO. And only in the interrelation of all the above factors can we assert the high stability of the financial results of shoe companies regions Southern Federal District and North Caucasus Federal District, united V innovation center.

The range of children's shoes should be aimed at customers with different levels income, for this purpose, when producing shoes, it is necessary to use leather for the upper of different quality: expensive, such as chevrolet, or cheaper - chrome-plated pigskin tanned, shoes from which can be worn “outside”, and taken off when you come home in order to legs child were resting.

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

If manufacturers of children's footwear 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 a particular price category, manufactured taking into account the climatic features of the Southern Federal District and generic characteristics. his population.

The main place in the series of attributes of any enterprise takes the name with which the enterprise goes public. We know the enterprise not by the legal phrase that is recorded in the relevant registration documents (and it may be unfamiliar to a wide range of consumers), but by the trademark of its products. Thus, Rarely does a consumer know that footwear from the Belka Trading House is *Ralf Ringer*. From the manufacturers South federal districts V most in his own Name (trading brand) is missing. There are several ways of forming a name, the birth of a logo and a trademarksign.

The most common way is to choose a proper name. It is typical for fashionable Houses (class goods) "luxury") - name of the company founder *CHRISTIAN DIOR, CHANEL, GIVENCHY, YVES SAINT LORAN etc*. Unique taste, bright style expressed the personality artists in their creations, subsequently asking things released under this name, high status. This technique has become necessary if an individual or family and it is necessary to emphasize the personal role of the owner, and build on his reputation reputation and company policy. In this approach, the role of personality is invaluable. Surname should become a guarantor of product quality and business conduct. Accordingly, in the presence of the owner's image is not only directly linked to the company's image, but also carries the main emotional load.

Another way is the commercial name of the enterprise is based on an abbreviation made up of the first letters of the official name. This achieves the conciseness of the name and ease of pronunciation, and memorization accordingly. It is clearly traced what exactly abbreviation is a great tool for getting a logo - *LVMH / Louis Vuit- ton Moet Hennessy*. The same method is used by companies positioning their products in the “Bridge better” class, representing the second line of famous houses; the name contains a reference to the artist’s name, associated with his luxury line “couture” and “preta - "porte de lux" and abbreviations. For example, *Mani (Armani), DKNY (Donna Karan New Yours, CK Jeans (Calvin Klein).*

The second is much less common in the fashion industry – 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 activity are desirable companies. Requirement, how and to any another group names, unusualness and euphony.

The third way is the formation of a new word that is not similar to the existing significant ones words, but associatively linked with positive concepts. More often In total, the positioning of these companies is associated with the *bridge middle*, *bridge low* and mass clothing classes *moderate* And *buget*. For example, the name of the enterprise "Skorokhod" - the production of children's shoes. Pronouncing "Skorokhod" can provoke an association with fast movement, and children loverun, them needed high quality and sturdy shoes.

Another example, the title enterprises *MEXX*. There are no close associations, but The name is modern and concise. It fits well with the company's positioning –cloth for the young ideal combination "style, prices and quality."

It is necessary to note the huge number of names that exploit the Latin alphabet when writing their names. We it seems that the roots of this phenomenon lie in the statements - 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 are forced to disguise themselves as foreign manufacturers. *Gregory, Gloria Jeans, Climona, Vereteno, Festival, ZARINA* – here are numerous examples of this strategy when choosing name companies.

The fourth method is the company logo. The purpose of the logo in the fashion industry is instant recognition of the brand. The logo is a symbol that replaces the name or is its graphic interpretation. It is interesting that in the world of fashion the logo became also part design clothes and shoes.

The logo serves as an identification mark for the uninitiated crowd, which, according to these letters will find out how much this or that item cost. This is a cheat sheet for those who can't define silhouette Dolce and Gabanna, Christian Diora or Ferret. At common trends to all greater visualization, font graphics – all kinds of signs. Signs and labels –began to play an increasingly important role. The logo, as an image replacing text, becomes ideal solution V volume case, If need to combine decorativeness and informativeness.

Besides his primary functions - commodity brands - plays role decorative.

This natural result plexuses fashion industry and advertising.

Here are the reasons: the first is industrial – the fashion for text as a decorative element. The second is the fashion for democratic clothing, i.e. the crisis of recognition of styles and ties subject to a specific brand. The third is advertising. This is a shift in the framework of "expensive – "cheap": it is the design of the product, not the quality of the materials used or the quantity manual labor increasingly determines consumer value. Advertising saturation information gives Possibility of logos become an element decor.

The logo is becoming more and more figurative, emotional. And you can play with images, placing it where it was previously unthinkable. Thus, today, fashion buyers shoes made into advertising carriers brands for check universal logoization.

The main thing is that the emotions evoked by the product advertisement match the brand image and design ourselves products.

After all, the promotion of an item must be specific, simple, clear and bright, i.e. advertising. At the same time, it should carry a readable, emotionally charged image. And that means, without logo no way not get by.

The verbal logo of an enterprise is a name written in a certain way, which is its most frequently used attribute, which forms the first impression in the consumer's mind emotional attachment to the company's image. A certain way of depicting verbal logo become original, distinctive sign enterprises.

Another important area of the enterprise's activities in promoting its brands is design V Wednesday trade. Here are presented next requirements:

- Convenient location for a specific target audience *(Via Corso* is a boutique street in Milan; and *il Duomo square* with *La Rinaschente department store* are both conveniently located in the center of Milan, but the consumer of these shopping spaces is different). As was mentioned abovealready it is said, similar community boutiques by trade shoes will created and V Russia based at the Paris Commune factory. There is a need for such a base in the Southern and North Caucasian Federal Districts - This will allow the organization of a regional market;
- Compliance with the concept of presenting the product image, i.e. well-thought-out principles for presenting the properties of the product that correspond to the expected motivation for its choice by the consumer;
- Figuratively, the target solution of the environment should be oriented towards the type of consumer. Must be realized opportunity try on shoes, get advice seller;
- The environment should be conducive to staying and provoke interest in the products. pleasant music can be played in the store, each visitor should be issued booklet with shoe brands;
- According to the figurative solution, the environment should be elevated above the ordinary, creating a feeling of "event", "chosenness", "fullness of possibilities" or "availability". Enterprise Maybe enter system discounts for repetitive attraction consumers;
- Maintain an additional range of services included in the circle of time spent and cultural interests of the consumer. The buyer may be offered a cream as a gift just purchased shoes or another clothing accessory with the manufacturer's logo was given as a gift.

Consumers in the market do not act as a monolithic community. When buying shoes They are guided by, before in total, view shoes and price. For example, when choosing women's boots, the buyer takes into account the seasonality of footwear, itsage characteristics and type of work activity, important features in this casethe appearance of the shoes will be: compliance with the fashion trend, color, materials of the upper and lower parts, and also constructive solution models. Buyers also will prefer trading brand. It is precisely this kind of shoe offer to the consumer in specialized stores or departments that will provoke an increase in sales in conditions of unstable demand. And if the seller also has well-thought-out principles for presenting the advantageous properties each design of women's boots, and guessing the mood and capabilities of the customer by their motivated questions when choosing a model will be able to realize this very desire, then in in any case the buyer will leave satisfied that his interests satisfied completely, and he himself and his friends will definitely recommend this particular store, where they always, welcome guests, will be correctly understood and where they will be given due attention, to joint actions do something nice purchase.

People elderly age love comfort and cosiness and salesman, and buyer - representativebeautiful halves - certainly, will be converted your own attention on model, if her nice will wear V snowy winter, so how she should be completed from soft pile skin - velours and have molded sole with large protector, so how will very comfortable and will provide them comfort V any period her socks. At this, she should be available by price.

Business women, aged over 45 and under 45, and constantly in a hustle and bustle, of course, they will give preference to models made from natural materials, low heel, discreet fittings, creating the wearer comfort in their daily life, emphasizing this their image and social status.

The appearance of fashionistas or high school girls in a salon or in a special brand store will immediately attract the attention of the salon salesperson, who will want to offer them only the original model with a particularly high heel with false straps, decorated rivets and fixed at the top and bottom of the bootleg. The fashionista will be pleased that she has bought what she wanted, and the high school girl 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 V benefit purchases.

Easily always to the seller, if V store "secular" appeared lioness", so how she always gives preference only to new products or exclusive models. These ambitions of hers may besatisfied with the model both due to its originality and its design solution, also and for check selected materials and decorations at manufacturing this the most models.

For girls who love strictness, but at the same time originality, the seller will definitely will offer a model, in which materials of two colors and textures are successfully combined, and details, perforated, draped on bootleg, give to her unusualness.

Yes and price should not very "bite", what same is not few important argument in favor of buying. These fantasies of ours, spied on 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 from customers and provide them with sustainable consumer demand. Ultimately, well-thought-out principles of presenting properties goods, the choice of your consumer, the correct design of boutiques and their shop windows - all this will allow them to exert a significant influence on the effective results of their work. This is also in full measure also applies to children assortment.

In a market economy, to survive in a constantly changing economic Wednesday shoe enterprises necessary navigate on target audience:

– increase in the amount of profit as a result of the growth of the volume of sales of products, decrease her cost price and increase qualities products.

In order to obtain the desired profit in conditions when shoe prices and production volumes are dictated by the market, the enterprise always faces a choice of what products and how much to produce in terms of the costs of its production and taking into account solvency potential buyers.

Having quality, competitive footwear is a prerequisite highly efficient functioning of the shoe enterprises.

An important criterion for the competitiveness of footwear on the market is its cost. corresponding to it quality And buyer's capacity of the population.

The main criterion for the viability and profitability of an enterprise is profit, to enlarge loss V the first queue necessary decrease cost price shoes.

The changes depend on the ratio of changes in costs for each costing item full cost price, which includes all cost on production and implementation shoes.

An important factor influencing the level of shoe production costs is the change assortment and technological process (tables 11–15).

Table 11. Costing components for total assortment rows shoes

Indicators	Type of footwear	Types shoes			
		Spring	**Summer**	**Autumn**	**Winter**
Unit costtsy products, rub.	Male	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**
Cost on mainmaterials, rub.	Male	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**
Cost for auxiliary materialsrials, rub.	Male	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	Male	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 unittsy products, rub.	Male	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**
Costs per 1 ruble. commodity products, rub.	Male	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**

Table 12. Financial results activities enterprises implementations children's shoes

Month	Release, steam	Costs, RUB			Cost price, RUB	Commodity products (at wholesale price), rub.	Profit, RUB
		Main and auxiliary materials	Main and add- ZP with SVVF	Overhead expenses			
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
1st 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
2nd 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
3rd 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
In a year 71906373,64	188876	34700204,64	8221862,04	28984306,56	71906373,64	79475942,8	7569569,16

Table 13. Financial results activities enterprises by implementations female shoes

Month	Release, steam	Costs, RUB			Cost price, RUB	Commodity products (at wholesale price), rub.	Profit, RUB
		Main and auxiliary materials	Main and additional salary 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
1st quarter 10680729,92	11424	6237128,64	1721262,08	2722339,2	10680729,92	12101671,68	1420941,76

Month	**Issue,steam**	Cost, rub.			Cost of living-bridge, rub.	Commodity products (at wholesale price), rub.	Profit,rub.
		Main and auxiliary materials	Main and additional-salary so SVVF	Overhead expenses			
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
2nd 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
3rd 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
In a year 58516378,54	49489	38333482,0	7002400,42	13180496,02	58516378,54	68994285,42	10477906,88

Table 14. Financial results activities enterprises by implementations male shoes

Month	Release, steam	Costs, RUB			Cost price, RUB	Commodity products (at wholesale price), rub.	Profit, RUB
		Main and auxiliary materials	Main and additional body ZP 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
1st 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
2nd quarter 11202346	17422	6902770,62	1886454,16	2413121,22	11202346	13140195,06	1937849,06

Month	Release, steam	Costs, RUB			Cost price, RUB	Commodity products (at wholesale price), rub.	Profit, RUB
		Main and auxiliary materials	Main and add- ZP with SVVF	**Overhead expenses**			
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
3rd 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
In a year 53407099,87	63390	35285565,51	7503019,82	10618514,54	53407099,87	64677309,46	11270209,59

Table 15. Influence implementations shoes on financial state enterprises

Male shoes					
Sales volume, %	100%	80%	60%	48%	40%
Profit/Loss per 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 per 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 per year, rub.	7877060,4	1952496	1787928	-41799.6	– 41799.6
Women's shoes					
Sales volume, %	100%	80%	60%	44%	40%
Profit/Loss per 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 per year, rub.	14844204	9540559	4236916	-41799.6	– 41799.6
Children's shoes					
Volume implementations, %	100%	90%	83%	80%	-
Profit/Loss per 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 per month, rub.	405530,84	39668929	– 3483.3	– 3483.3	-
Profit/Loss for the year, RUB	6135212	49590515	0	– 4996385.88	-
Net Profit/Loss per year, rub.	4866370	39668929	– 41799.6	– 41799.6	-

The data in tables 11–15 indicate that with 100% sales of footwear compensation for expenses not only for the production and sale of footwear, 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 work will allow the enterprise to distribute net profit to the formation of a financial reserve, payment of dividends, development of production, financing social programs and others.

When the sale of this type of footwear is not in full volume, then such a result is negative affects the performance indicators of the enterprise. In this case, the presence of unsold footwear reduces the total amount of revenue, increases expenses and leads to additional expenses on storage goods.

In addition, from the tables 11–15 it is clear that if men's shoes are sold at below 48%,women's - 44%, and children's 83%, then the enterprise suffers losses, which leads to necessity reduce volume production, detain payment salaries working and etc.

When 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: interest rates on loans have increased significantly (up to 20%), loan repayment periods have been reduced, etc., leading to an even greater increase in costs production.

In a market economy, an effective management system requires rational organization of sales activities, which largely determines the level of use of production facilities at the enterprise, growth of labor productivity, reduction of production costs, increase of profits and profitability. This is connected with the fact that sales activities are not only the sale of finished shoes, but also orientation production to meet the solvency of customer demand and active work in the market to maintain and create demand for the company's products, and the organization effective channels distributions and promotions goods. In the conditions of a dynamically changing market environment, the results of the enterprise's activities, including footwear, largely depend on the effective results of the production, sales, financial and marketing policies of the enterprise itself, which creates basis for protection from bankruptcy and sustainable provisions on domestic market. Such in this way, shoe enterprises at development assortment politicians shouldnavigate how on external (price and consumer niche, competing enterprises, market conditions, etc.), as well as internal factors such as sales volume, profitability, coverage of basic costs, etc. However, it is impossible to take into account and provide for all situations that may arise when selling shoes, i.e. some shoe models on certain stage not use demand. In this case, should to manifest other, usually not advertised side marketing: If shoes, let even without accounting requirements market, already produced, That her necessarily need to implement. For this goals, to react on morelow prices of competitors, it is necessary to reduce excessively large stocks, get rid of damaged, defective footwear, eliminate the remains, attract a large number of consumers, stimulate consumption shoes, using for this discounts.

In addition to using discounts, the company can take the initiative to reduce prices prices with underutilized production capacities, a reduction in market share under pressure competition from competitors, 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 manufactured products. And all this requires large financial costs from enterprises, but, nevertheless, contributes to increasing competitivenessindividual types of leather goods and the enterprise as a whole. In addition, the greater the quantity of footwear produced, the more production costs are reduced, what leads to decrease prices, A the main thing - creates such conditions functioning of the market, which would not allow other competing enterprises to enter it and would cause positive consumer reaction.

The assortment policy consists of developing and implementing decisions regarding nomenclature (names) of manufactured products, variety of assortment of onenames, necessity expansion of the released assortment.

To determine the volume of expected consumer demand for new products and ensuring a balance between supply and demand for footwear companies it is advisable use the expert method ratings.

A survey of experts (trade and industry specialists) is conducted when ready samples of new products, necessary for the examination.

Based on the results of the expert survey, a final report is compiled, which determines the expected volumes of demand for the enterprise's products. based on these forecast recommendations, a survey of consumers and the enterprise's production capabilities, an optimal structure assortment.

One from the most complex questions methodologies expert polls - selection expertsand the formation of a commission of experts with the highest degree of agreement of opinions and a high level competence.

The level of competence is a key criterion for selecting experts - a subjective concept, united methodology ratings competence of experts not developed.

For formations optimal assortment politicians and demand on productsshoe company is offered to use one of the methods of competence assessment experts, which is based on calculation coefficient competence K_j.

Meanings ratings competitiveness enterprises theoretically can change V within from 0 to 100:

$$K_p = 0 \div 100 \qquad (3)$$

When calculating dimensionless estimates of enterprise competitiveness indicators With with help software provision arises necessity formulate these the most criteria as their evidentiary base. For example, the profit per unit of output is calculated V dependencies from profitability products, that there is, at first is formulated sizeprofitability from 5 % to 25%, A then is being laid down size profit units products. That 's it same peculiarity exists with definition criteria productivity labor, that's why what first use innovative technological processes formed on the basis universal and multifunctional equipment, the maintenance of which should be entrusted to highly qualified and responsible performers who are concerned about the general result works total technological cycle, guaranteeing them production in demand- Noah and competitive products, using at consumers domestic markets increased demand. Calculation conditionally permanent expenses on production units production and conditionally variable costs for the production of a unit of output are interconnected with the peculiarities of the organization of production of competitive and in-demand products, includingnumber and for children. Analysis results activities leading foreign manufacturers confirms that fact, what if conditionally permanent expenses make up 20% - 40% cost price of production, then, naturally, conditionally variable costs are 60% - 80%. At the same time, again It is necessary to focus on the peculiarity of production of products for children, when and profit, profitability, conditionally permanent expenses and conditional variables cost are being formed on basis implementations requirements technical regulations and normative documents and acts, guaranteeing them at their use safety life. And if this conditioned by the need for their production with such strict characteristics - the state and producers are obliged to be interested in each other and provide producers with compensation for additional cost on their compliance and guarantee to go, what manufactured products not will bring harm health children.

Certainly, if criterion by loss salaries on unit products must pursuitto zero, A volume release shoes with 1 m^2 - to his maximum possible meaning, A the costs per 1 ruble of commercial output should strive to be as low as possible and the cost of equipment per unit of flow assignment also tends to its minimum possible value, and other criteria - to their maximum possible value - in total, the dimensionless assessment of the effectiveness of the developed innovative technological processes (K) should always strive to one and thereby always confirm that the innovative technological process designed by the enterprise for the production of import-substituting products will be successful in its activities for the benefit of the population of those regions where they will operate, being for these small mediumcities city-forming and in which all branches of government are interested – both federal and so and regional and municipal.

Thus, the software developed by the authors for evaluating the effectiveness formed innovative technological processes for production import-substituting assortment of footwear, taking into account the calculated cost components for the production of the planned assortment, allows make a justified decision on its launch, a decision on its balance, guaranteed demand and provision enterprise sustainable financial position.

In addition, the developed software allows regional and municipal branches of government, together with future manufacturers of the entire range of products a number of shoes in single-industry towns to form the volumes of production of shoes not only taking into account their needs, but and guarantee enterprises sustainable financial state for check providing them with stable TEP, that is, the foundations for the formation of new ones will be created jobs while simultaneously solving all social problems that, unfortunately, characteristic today most like this small and average cities RF.

Selecting a technology that can effectively achieve the intended goals in the conditions fierce competition, will ensure that the range of footwear developed will be selected buyer and will allow enterprise get maximum profit.

To solve this problem, it is necessary to make the most extensive use of the injection molding method, which ensures the production of the entire range of footwear high quality with different profitability of individual types of footwear to meet demand various population groups.

In the costs of shoe production, the largest share is made up of expenses on raw materials and main materials, A then on salary fee and depreciation deductions.

Authors they think, what advantages direct casting bottom shoes undoubtedly will be of interest manufacturers release such assortment, which not only will reply directions fashion, but what especially important - satisfy demand with 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 demand on no, covering deficit for check variations prices on her.

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

Production shoes casting by method maybe with application artificial and synthetic leather and textile materials, which will reduce the cost price and make a bigger profit, since the range of these materials is cheaper and much more diverse, which means that the entire range of footwear will be more in demand, which, ultimately as a result, and forms this the most, the efficiency of the enterprise. Making a profit is the main goal of any entrepreneurial activity. In In the current time of fierce competition in the field of business and entrepreneurship, it is necessary be able to calculate future profit, calculate possible losses.

Indicator clean profit displays finite result activities companies, shows, as far as profitable implementation of this genus activities. Clean profit is used entrepreneurs for increases working capital funds, formations various funds and reserves, as well as for reinvestment in production. The volume of net profit is directly depends from size gross arrived, A also from quantities tax payments.

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

The rules for taxation of profits are defined in Chapter 25 of the Tax Code. RF.

1) The corporate income tax rate (Federal Tax) is 20%, of which of which: in federal budget is credited 2%, A V regional - 18%.

2) Tax on the property of organizations (Regional tax), paid on property, which is "on the balance sheet" of the organization. Basically, these are fixed assets and intangible assets actins.

Conclusion

Results of research on the assessment of the competitive potential of shoe companies regions of the Southern and North Caucasian Federal Districts with the participation of parents, children, buyers and producers are presented in Tables 11-15. Their analysis confirmed the importance of marketing services in the formation of sustainable demand for domestic products within the framework of their import substitution. And the more often these services interact with producers and consumers, the the results of these enterprises' work in ensuring their sustainable development will be more effective demand for their products, obtaining stable technical and economic indicators of its activities, forming the image and social security of the population of small and medium-sized cities as city-forming enterprises, in whose success both producers and regional and municipal branches of government are interested. Luck is needed today more than ever by all participants in the survey conducted to assess the competitive potential of shoe companies enterprises, located V regions Southern Federal District and the North Caucasus Federal District.

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