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Article



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FEATURES OF FORMING PRIORITY, DEMAND AND COMPETITIVENESS OF DOMESTIC FOOTWEAR TO GUARANTEED ITS IMPORT SUBSTITUTION

Abstract: *In the article, the authors came to the conclusion that forced "autarky" became 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 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 and for the search for methods and techniques for overcoming autarky outside. 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, import substitution, collectivization, loans, economic isolation, economic growth, foreign specialists, principles of trade, social policy, globalization, imperialism, civilization.

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Introduction

UDC 685.32:519.74.

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 will increase 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 processes in the external environment, the processes of regionalization and the creation of various network

structures, one from which is union manufacturers of goods And states. The basis for the formation of criteria for assessing the competitiveness of regional enterprises Southern Federal District and North Caucasus Federal District is content concepts "competitiveness enterprises", which is understood as its advantages in comparison with other enterprises in ensuring the economic development of the region, as well as in the innovative and investment potential of international cooperation. The content of the concept is transformed into a general model definitions competitiveness enterprises (formula 1).

$$To p_c = f (Z_{reg}; P_{inv}; P_{innov}), \quad (1)$$

where K_{pk} - grade competitiveness enterprises; Z_{reg} - criterion ratings significance enterprises For economic development region; P_{inv} - criterion ratings investment potential of the enterprise; P_{innov} - a criterion for assessing the innovative potential of an enterprise. Like this in this way, on basis these criteria competitiveness us, proposed system indicators ratings meanings any enterprises for development regions Southern Federal District and the North Caucasus Federal District, which presented V table 1.

Table 1. Indicators ratings significance enterprises for development regions Southern Federal District and North Caucasus Federal District

Directions ratings meanings enterprises for economics regions	Indicators ratings significance enterprises for development regions
1. Assistance growth income budget	Added price , created enterprise
2. Assistance common employment	Quantity working on enterprise
3. Assistance formation positive balance external trade	Volume export products enterprise
4. Contribution enterprises in economy regions Southern Federal District and North Caucasus Federal District	Share enterprises V structure production regions of the Southern Federal District and North Caucasus Federal District

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

Investment potential is characterized by the number of levels of product processing V chain values. *Level processing* represents by yourself quantity speciesproducts, which are being created on enterprise by production chains, determined on the basis of the OKONH code in accordance with the Classifier of Branches of the National Economy. The higher the degree of processing of the product, the more investment is required in such an enterprise. But in this case, it is necessary to find a solution that would

allow the manufacturer have a tool for assessing the effectiveness of the developed innovative technological processes. Such a solution is possible if the coefficient is used for such an assessment efficiency, the value of which is considered as the value of the coefficient of concordance to evaluate the results of the a priori ranking (W), which changes (K_{eff}) from 0 to 1. If its value tends to one, then this means that the manufacturer has managed to find the most the optimal solution of an innovative technological process, if its value tends to zero - then an analysis of the reasons for such an unsatisfactory result and a search are required errors that caused this result to be obtained and ways to eliminate the mistakes made errors.

To the authors succeeded develop software security, with with help whom such search will justified and effective and will allow find the best solution as criteria for reasonable choice optimal

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power at formation of the algorithm justified were selected exactly those criteria, which provide greatest influence on cost price ready products, A exactly:

- percent downloads workers, %;
- performance labor one worker, couples;
- losses By salary payment on unit products, rub.;
- specific given cost on 100 steam shoes, rub.;
- release shoes, 1 m²;
- price equipment on unit tasks flow (C)
- total price list (S_{general});
- stock financial strength (3_{фн});
- dot breakeven (T_{b.u});
- profit units products (P_r.);
- profitability products (R);
- cost on 1 rub. commodity products (Z_{1p etc.});
- conditionally variable costs (Conditional before .);
- semi-fixed costs (Conditional_{pos.ed}).

Main part

Of the criteria listed, in our opinion, the manufacturer may give preference to those that, from his point of view, would guarantee him the production of a competitive product. and products in demand, and exactly:

- labor productivity of 1 worker is the most important labor indicator. From the level and speakers productivity labor depend V that or other degrees all main indicators efficiency production and all labor indicators: production products, number workers, expenditure salary boards, level payments labor and etc., for increases about productivity labor paramount meaning have implementation new techniques and technologies, wide mechanization labor-intensive works, automation production processes, increase qualifications workers and employees, especially at implementation innovative, technological ski processes on base universal and multifunctional equipment;
- specific discounted costs - an indicator of comparative economic efficiency of capital investments, used when choosing the best of the solution options technological tasks;
- reduced costs - the sum of current costs taken into account in the cost of production and one-time capital investments, the comparability of which with current costs is achieved by multiplying them by the standard coefficient of capital efficiency investments;
- The financial safety margin (FSM) shows by what percentage the enterprise maybe reduce volume implementations, not carrying losses;
- dot breakeven allows (T_{b.u}) define that minimal necessary volume implementations products, at which enterprise covers their expenses and works break-even, not making a profit, but not incurring losses, that is, this is the minimum output size products, at which achieved equality income from sales

and costs production;

- profit (loss) from sales of products (P_r) is defined as the difference between revenue from sales of products at current prices, VAT and excise taxes, and the costs of its sale production and implementation;

- Product profitability (R) reflects the relationship between sales profit units products and their cost price;

- conditionally fixed costs (total fixed costs of production of a unit of output) (3_{усл.пос.ед}), which change proportionally or almost proportionally to the change in production volume (1st item – costs of raw materials and supplies; 2nd item – costs for auxiliary materials; 3rd article – costs of fuel and energy for technological needs; 4st – expenses for additional and basic wages of production workers with insurance premiums in off-budget funds);

- conditional variables expenses (total variables costs production units products) (Z_{cond. trans.ed}), which do not depend or almost do not depend on changes in production volume (5 tbsp. - cost on expenses on preparation and development production; 6 Art. - cost on expenses on content and exploitation equipment; 7st. - cost on general production needs ; 8st. – costs of general business expenses, they, together with conditionally fixed costs, we make up the production cost; 9th article – expenses for commercial expenses.

- All these items are the ones that form the conditionally variable and the conditionally fixed expenses full cost price, that there is conditional variables expenses can be determined how full cost price - conditionally fixed costs, and vice versa, conditionally fixed costs can be determined how full cost price - conditional variables expenses);

- the costs per 1 ruble of commercial output show the relative size of profit every ruble current expenses, that there is this attitude cost price units products to the wholesale price, characterizing the effectiveness of the measures taken to increase competitiveness and in demand products on markets demand.

Maximum meanings indicators ratings competitiveness enterprises are determined on the basis of their comparison between identical enterprises in the regions of the Southern Federal District and the North Caucasus Federal District. If only one enterprise of this type operates in the regions, then for its competitiveness assessment, one can use the maximum values of the assessment indicators of an identical enterprise in other regions of the Southern and North Caucasian Federal Districts. The values of the coefficients for assessing the competitiveness of an enterprise can theoretically vary within the limits from 0 to 1 (ratio 2):

$$To_p = 0 \div 1. \quad (2)$$

Consequently, enterprises that have received comprehensive support will be competitive. assessment, the meaning of which close to unit.

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Actually the value of the coefficient will be less than one. To select the most promising enterprise for the state stimulation V within the framework projects PPP, attraction foreign investments, or receipt donor help it is advisable use criterion selection, which is determined by function (3).

$$To_p \otimes \max . (3)$$

Meaning increases competitiveness enterprises consists of in mutual influence enterprises and competitiveness his branches: with one sides (competitive enterprises contribute increase competitiveness all enterprises V in general (cumulative effect), A with another sides, competitive enterprise creates conditions for development competitive advantages his participants (synergistic effect).

The methodology is designed to identify promising potential enterprises for foreign investment within the framework of programs for the creation of innovation centers, as well as to organize state support for identical enterprises identified in the region within the framework of public-private programs, which allows for comparison of work results different industries enterprises. To identify the prerequisites for determining its effectiveness, it is necessary to assess the level of competitiveness of enterprises - subjects of the regions of the Southern and North Caucasian Federal Districts, therefore the next task of the study is to develop a methodology for analyzing and assessing competitiveness enterprises in regions Southern Federal District and North Caucasus Federal District.

The methodology for studying the competitiveness of an enterprise allowed us to formulate the following system-forming features of the concept of "competitiveness of an enterprise", namely:

- 1) comparison with competitors;
- 2) combination of consumer interests (competitiveness of goods);
- 3) combination of interests of producers (effective use of competitive potential enterprises).

The competitive potential of an enterprise is a set of internal factors of competitive advantages of enterprises, providing it with a competitive position in the market. Elements of competitive potential were defined on the basis of the concept of the value chain (value chain) by M. Porter, which he considers from the point of view of the source of competitive advantages of enterprises. The value chain allows dividing all the activities of the enterprise into several categories: primary types (logistics, operations, outgoing logistics (MTO), marketing and sales, after-sales service) and supporting types (infrastructure, human resource management, technology development, logistics). Following this theoretical justification, the competitive potential of an enterprise includes such components as marketing, management, finance, logistics, production, innovation, personnel

that can be used with varying degrees of effectiveness by each individual enterprise located in regions Southern Federal District and SKFO. Based on the conducted theoretical study, the competitiveness of an enterprise can be defined as the property of an object to produce competitive products due to more efficient use of its competitive potential in comparison with competitors.

The development of a methodology for analyzing and assessing the competitiveness of enterprises involves solution following methodological problems. The most adequate to the content of the concept of enterprise competitiveness is the method of total weighted assessment of competitiveness factors, which consists in calculating the sum of the products of factor assessments by their significance. Its advantages are members of that it allows, namely:

- get complex assessment and compare her with assessment competitors;
- to make a quantitative assessment of the main factors of competitive advantage enterprises and, on its basis, identify competitive advantages and competitive problems enterprises for developments effective strategies increases competitiveness;
- realize monitoring plan by competitiveness ;
- accept measures proactive control, flexibly responding to changes in external and internal environmental factors enterprises.

Since in this work the competitiveness of the enterprise is considered as a property an object to produce competitive products due to more efficient use of its competitive potential compared to competitors, then as the following criteria are proposed as factors for assessing competitiveness: product competitiveness (considered as a result) and competitive potential (considered as an enterprise resource). The competitiveness of an enterprise is assessed on a specific market. The environmental factors for regions of one market will be the same, therefore they do not participate in the assessment. However, in planning the competitiveness of enterprises external factors environments must necessarily taken into account. To assess the competitiveness of an enterprise, a system of dimensional (with different units of measurement) of indicators. To bring them to comparable (dimensionless) units measurements used index method. To convert dimensional units of measurement of competitiveness indicators into dimensionless ones, an index is calculated as the ratio of the dimensional indicator of the factor assessment competitiveness to the maximum value of the indicator in a given market. It seems that this method of comparing indicators for assessing the competitiveness of an enterprise has the following advantages, namely:

firstly, it allows comparing the analyzed indicators with the indicators of the industry leader,

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which corresponds to the essence of the “competitiveness” category as a comparison with a competitor;

secondly, it is less labor-intensive and easily algorithmized;

thirdly, it is more suitable for comparing quantitative than qualitative indicators.

Like this in this way, it is proposed methodology analysis and ratings competitiveness enterprises on basis measurements competitive potential, which includes next stages, namely:

– choice indicators ratings factors competitiveness enterprises;

– definition significance indicators V common assessment competitiveness;

– calculation dimensionless ratings indicators competitiveness enterprises;

– grade competitiveness goods;

– calculation generalizing indicator competitiveness enterprises;

– analysis competitiveness enterprises.

In table 2 given system indicators ratings competitive potential enterprises.

Table 2. System indicators ratings competitive potential of the enterprise

Factors competitive potential enterprises	Indicators ratings competitive potential enterprises
1. Efficiency marketing	Ratio qualities goods and costs his production and marketing
	Pace growth commodity products
	Height volumes sales and profit
	Profitability
	Share on market, image
2. Efficiency management	Profitability total assets, profitability own capital; return on investment
	Clean profit on 1 rub. volume implementations; profit from implementations products on 1 rub. volume implementations; profit rep. period on 1 rub. volume implementations
3. Financial state enterprises	Equity ratio; current ratio liquidity; coverage ratio, autonomy ratio, constant index asset, general profitability enterprises, profitability equity capital, profitability products
4. Level organizations production	Coefficient use production capacities; production and sales power; volume and directions capital investments
	Share certified products V in accordance with international standards series ISO 9000
	Wear OPF, height productivity labor
5. Efficiency MTO	Quality and prices supplied materials. Material efficiency, turnover that allows straight connections; coefficient uniformity receipts goods; profitability expenses by deal; profitability of purchasing goods
6. Activity innovative activities	Annual expenses on R&D, number patents on inventions
	Share innovative goods, specific weight export products, number created advanced technologies
	Volume of shipped innovative products (services), number of patented technologies, quantity technologies, possessing patent cleanliness, expenses on innovations, quantity acquired and transferred new technologies, software funds
7. Competitiveness staff	Coefficient fluidity frames, coefficient advances labor productivity in relation to wages, educational level of the workforce, level professional qualifications workers

For each factors competitive potential enterprises were chosen indicators competitiveness enterprises and theirs significance (table 3).

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Table 3. System indicators ratings competitiveness enterprises And their significance

Factors competitiveness enterprises	Indicators ratings competitiveness enterprises	Significance indicators , %
1. Competitiveness goods	Weighted average by commodity assortment competitiveness goods	50
2. Efficiency marketing	Exceeding acceptable level stocks ready products	5
	Pace growth volume sales	5
	Total	10
3. Efficiency management	Profitability investments	3
	Cost on 1 rub. realized products	3
	Total	6
4. Financial state enterprises	Coefficient security own negotiable by means	3
	Coefficient current liquidity	3
	Total	6
5. Level organizations production	Coefficient use production capacities	2
	Performance labor	2
	Wear main funds	2
	Total	6
6. Efficiency MTO	Decrease level material consumption	3
	Material efficiency	3
	Total	6
7. Activity innovative activities	Share innovative goods	5
	Cost on innovations	5
	Total	10
8. Competitiveness staff	Coefficient advances growth productivity labor in relation to To growth salary boards	3
	Coefficient fluidity frames	3
	Total	6
	Total significance competitive potential	50
	Maximum grade significance	100

Determining the importance of indicators in the overall assessment of competitiveness. The economic meaning embedded in the content of the concept of "competitiveness of an enterprise" (as the ability of an enterprise to produce competitive goods thanks to more high value of its competitive potential in comparison with competitors) to form like this in this way, what significance terms competitiveness enterprises is equal, i.e. 50% is the "contribution" of the competitiveness of the product and 50% is the "contribution" of the competitive potential, and then the economic and mathematical model for assessing competitiveness the enterprise will have the form (function 4):

$$To_p = f(50\% K_t, 50\% P_k), \quad (4)$$

where To_p - enterprise competitiveness; K_t - competitiveness goods;

P_k - competitive potential enterprises.

Significance private indicators ratings competitive potential It is proposed be determined as

follows. The greatest significance (10%) in the assessment is occupied by such factors, how activity innovative activities and efficiency marketing, what is justified by the specifics of the industry: high importance for consumers of such a property goods as conformity with the direction of fashion; frequent changes in fashion and its influence on changes in consumer preferences; the choice of "fashionable goods" is dictated by aesthetic considerations and public recognition; high differentiation consumer preferences by market segments; wide range and lack of a standard sample, with which can conduct comparison for evaluation competitiveness goods. The significance of the remaining five factors of competitive potential (management efficiency, financial condition of the enterprise, level of production organization, material and technical efficiency, competitiveness of personnel) is assumed to be equal to each other and are determined by way mathematical calculations: $(50\% - 20\%) / 5 = 6\%$.

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The importance of private indicators for assessing each factor of competitive potential determined by dividing the significance of each factor by the number of indicatorsassessments of this factor. As a result, the following significance assessments were obtained, which are presented in Table 3. Perhaps another solution is possible, but the authors came to the conclusion that that such an approach would be more justified and more effective.

The maximum (minimum) value for each index of the dimensionless indicator is taken to be the value of the indicator of the leading enterprise in the industry. The proposed methodological approach is a method for constructing a model of an industry "leader enterprise". It can be a conditional enterprise that is being formed according to the highest indicators of the analyzed enterprises of the industry. This approach to formation the model of the leading enterprise is acceptable, since it will be to provoke each enterprise to improve its performance in a competitive environment environment.

We believe that a more effective way to translate indicators that have a "negative value", that is, the lower the level of material intensity, the more effective competitiveness of the product, count as "+1", and with an increase in the level of material intensity the competitiveness indicator of the product will decrease and in this case the level of material intensity will pursuit to zero. Like this in this way, meaning coefficient the efficiency of the technological process will always have a positive value and tend to one, thereby confirming the justified choice of innovative technological solutions that guarantee competitive advantages for the enterprise and its products on markets demand with similar enterprises and their products.

Grade competitiveness goods. Goods easy industry, in view of her multi-industry nature, diverse in their consumer and technical properties and have a wide range. In order to reduce the labor intensity of

calculations, it is proposed to evaluate competitiveness by product range group. *Product range group* is understood as a range of goods, united by common features into certain sets of goods.

Light industry products have various properties due to industry affiliation (clothing, knitwear, footwear, fabrics, etc.). The parameters for assessing the consumer properties of light industry goods are divided into the following groups: aesthetic, functional and cost. Each group of parameters is characterized by a system of individual indicators. To determine them, it is proposed to use a priori ranking using developed questionnaires, in which for respondents prepared a list of assessment indicators by types of goods. Respondents can supplement this list by including indicators that, in their opinion, are important in assessing the competitiveness of a product. The developed questionnaires allow to assess the significance of individual consumer parameters of goods for different segments market.

The final set of product parameters, by which competitiveness will be assessed, is determined based on the value of the assessment of the importance of consumer parameters on basis next criterion. For a qualitative characterization of the obtained competitiveness assessments, a scale for assessing the qualitative level is required. In economic practice, the principle construction of scales with equal steps, progressive and regressive scales. Progressive and regressive scales are most often used for material incentives. We believe that that the most appropriate is a scale with equal steps, since, firstly, corresponds to the solution of a practical problem (specification of the qualitative level of competitiveness), secondly, it is easy to construct and use. The scale step is defined as 100 (maximum score): 4 (number of levels) = 25. As a result of the calculation, received next scale (table 4).

Table 4. Scale for assessing the qualitative level of enterprise competitiveness

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

The economic meaning of the obtained general assessment of competitiveness is that it shows the degree of satisfaction with the product and the degree of use competitive potential enterprises. We will assess the competitiveness of the enterprise using a priori ranking, for which we compiled a questionnaire and conducted a survey with the participation of respondents.

Dear respondent!

What factors would you give preference to when assessing competitive potential? enterprises of the regions of the Southern and North Caucasian Federal Districts, taking advantage of the privileges - assign them the corresponding rank from the arithmetic series - the preferred ones starting with 1, and the non-preferred ones - a higher digit, ensuring the fulfillment

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of the requirements of the arithmetic series, namely, not allowing the omission of digits in the arithmetic series. If you have difficulties in choosing preferences, you can use the "linked ranks", assigning

two or more factors the same rank, but here too it is necessary to observe requirements arithmetic series (tables 5–8; figures 1 and 2).

Table 5. Criteria for assessing the competitiveness of light industry enterprises located in the regions of the Southern and North Caucasian Federal Districts

No.	List of factors for assessing the competitive potential of enterprises in the regions of the Southern and North Caucasian Federal Districts	Rank
1	The relationship between product quality and production and marketing costs	
2	Sales volume growth rate	
3	Exceeding the permissible level of finished goods stocks	
4	Assessing the level of partnership relations with the enterprise's stakeholders	
5	Enterprise market share	
6	Return on investment	
7	Return on total assets	
8	Costs of innovation	
9	Ratio of equity capital	
10	Capacity utilization rate	
11	Labor productivity	
12	Material efficiency	
13	Share of certified products in accordance with international standards of the ISO series	
14	Reducing the level of material consumption	
15	Share of innovative products	
16	Trade turnover that allows direct connections	
17	The coefficient of advancement of labor productivity in relation to wage growth	
18	The coefficient of uniform flow of goods to sales markets	
19	Depreciation of fixed assets	
20	Employee turnover rate	
21	Costs per 1 ruble of sold products	
22	Average weighted competitiveness of goods by product range	

Table 6. Results of a survey of bachelors, masters, teachers and specialists - university graduates working in light industry enterprises on the influence of competitive potential on the performance of light industry enterprises located in the regions of the Southern and North Caucasian Federal Districts

Expe rts	Factors																					
	X 1	X 2	X 3	X 4	X 5	X 6	X 7	X 8	X 9	X 10	X 11	X 12	X 13	X 14	X 15	X 16	X 17	X 18	X 19	X 20	X 21	X 22
1	5	8	6	2	7	9	10	4	11	15	17	12	14	13	3	18	19	20	16	12	20	1
2	3	2	14	13	8	9	15	5	16	10	12	17	1	18	4	19	6	10	20	21	11	7
3	8	16	21	5	2	10	6	7	11	17	12	14	1	20	3	13	15	17	19	18	4	9
4	10	13	21	14	2	6	11	4	5	7	9	19	1	18	3	15	16	7	17	20	8	12
5	15	2	16	14	17	3	2	5	6	13	7	10	1	8	18	21	9	20	19	11	4	12
6	1	2	10	12	7	13	11	3	14	15	8	16	17	21	4	9	20	22	5	6	19	18
7	12	11	14	16	10	9	2	20	8	19	7	18	1	13	22	15	17	6	21	5	3	4
8	2	19	9	12	8	3	11	20	4	22	7	13	5	17	21	10	14	18	16	1	6	15
9	10	4	18	3	8	19	9	14	21	15	5	17	1	12	11	16	20	22	13	6	2	7
10	6	7	17	18	16	14	5	19	13	8	4	9	10	11	22	3	21	12	20	15	1	2
11	10	5	4	9	3	12	11	8	1	22	2	13	14	16	17	6	20	18	21	7	19	15
12	8	3	9	13	2	22	14	11	15	19	4	17	6	16	20	10	18	21	12	1	5	7
13	4	1	9	6	13	15	3	19	14	8	18	20	17	21	5	16	10	2	22	12	7	11
14	13	14	10	3	1	2	16	15	20	5	21	17	4	11	19	7	18	6	22	9	12	8
15	7	14	3	11	17	19	4	12	9	21	1	18	5	20	22	15	8	16	2	13	6	10
16	2	3	5	6	8	4	10	15	7	11	18	16	1	12	21	19	13	14	17	22	20	9
17	6	15	7	8	11	10	9	1	21	20	16	17	2	12	3	22	19	13	4	18	14	5
18	3	1	22	6	19	13	14	11	17	18	2	21	12	16	4	5	10	15	20	7	8	9
19	2	3	6	7	12	11	17	13	18	16	1	20	5	14	19	8	15	9	10	22	21	4

Impact Factor:

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

SIS (USA) = 0.912
PIHIQ (Russia) = 0.191
ESJI (KZ) = 8.100
SJIF (Morocco) = 7.184

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

20	2	12	8	11	14	7	15	10	17	9	16	18	1	20	5	19	4	13	22	6	21	3
21	1	14	21	9	8	15	16	7	5	6	4	18	19	17	10	20	22	11	12	13	2	3
22	10	1	18	11	5	12	20	19	6	15	7	8	2	9	4	13	17	15	16	21	3	14
23	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
24	9	1	10	11	3	2	13	12	15	19	8	7	14	18	20	4	17	22	16	21	5	6
25	20	4	11	18	5	6	2	17	15	16	1	8	10	14	13	7	12	22	9	21	3	19
26	3	1	10	14	4	5	12	7	19	17	6	21	13	22	8	16	9	20	18	15	2	11
27	7	2	19	8	1	15	6	20	17	16	3	9	14	13	18	5	22	11	12	21	10	4
28	8	3	16	9	1	17	6	7	19	18	2	10	15	20	14	4	22	12	13	21	11	5
29	4	11	7	10	1	9	2	17	14	21	8	19	6	20	13	22	3	18	12	16	5	15

Experiments	Factors																					
	X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	X12	X13	X14	X15	X16	X17	X18	X19	X20	X21	X22
30	1	3	21	10	8	9	7	14	12	13	11	22	15	17	6	18	19	16	5	20	2	4
31	13	4	14	16	3	22	7	21	8	17	5	15	6	12	11	18	10	9	20	1	2	19
32	9	2	10	14	1	16	15	19	17	20	3	4	11	13	12	18	5	21	7	22	6	8
33	1	9	10	12	11	7	6	5	15	14	13	17	16	18	19	8	21	4	22	20	3	2
34	12	2	13	11	10	1	18	8	19	17	9	7	14	20	6	3	21	16	22	15	4	5
35	4	3	15	5	6	7	14	16	8	11	1	20	17	21	12	9	10	2	22	13	18	19
36	2	4	11	12	1	14	19	20	21	5	18	17	6	22	7	8	10	3	9	13	15	16
37	10	9	17	11	4	5	15	14	16	13	1	2	19	22	3	18	6	7	8	12	20	21
38	1	6	7	5	4	13	10	9	12	11	4	8	2	14	16	4	15	18	17	19	3	20
39	2	5	16	10	9	15	19	11	8	7	1	18	6	21	14	22	12	17	4	20	3	13
40	1	2	15	12	13	14	6	16	3	3	4	7	5	4	8	9	10	11	18	17	20	19
41	1	3	22	4	2	5	6	13	15	16	17	18	7	19	20	8	9	10	11	12	21	14
42	1	18	10	17	9	13	16	19	6	7	15	2	14	5	4	20	11	8	21	12	22	3
43	10	8	3	6	7	9	10	10	1	4	1	3	1	5	3	3	2	1	2	8	5	5
44	10	2	4	10	6	7	8	2	1	9	1	1	1	4	1	1	5	1	3	5	5	4
45	11	4	18	5	1	2	3	16	17	20	6	19	10	9	15	14	21	12	13	22	7	8
46	4	2	21	7	18	17	12	6	11	10	5	1	19	9	8	15	22	14	16	20	13	3
47	3	11	16	8	12	1	2	4	6	19	9	5	13	9	7	19	6	14	18	17	15	10
48	7	4	15	5	3	16	8	8	6	10	9	12	2	11	3	20	19	13	14	18	17	1
49	6	5	15	6	18	7	19	3	8	19	9	14	2	13	16	18	4	10	12	17	11	1
50	17	14	21	1	22	8	9	20	5	7	6	10	12	13	11	15	2	16	18	19	3	4
51	13	1	22	15	9	8	21	6	10	7	12	11	16	14	17	2	20	18	19	5	4	3
52	3	1	22	12	4	9	8	10	5	15	6	13	16	14	11	17	20	7	18	19	21	2
53	14	17	18	12	5	6	2	19	7	16	1	11	15	10	20	4	19	3	8	13	9	1
54	8	1	21	2	10	4	13	12	5	20	19	6	18	7	22	9	17	16	15	14	3	11
55	7	8	13	14	9	18	11	19	10	1	1	12	15	2	16	17	2	5	4	3	5	6

Table 7. Results processing a priori rankings bachelors, masters, teachers and specialists – university graduates, on the influence of competitive potential on the results of activities enterprises easy industry, located V regions Southern Federal District and North Caucasus Federal District

Expert	Factor																					
	X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	X12	X13	X14	X15	X16	X17	X18	X19	X20	X21	X22
1	5	8	6	2	7	9	10	4	11	16	18	12.5	15	14	3	19	20	21.5	17	12.5	21.5	1
2	3	2	15	14	8	9	16	5	17	10.5	13	18	1	19	4	20	6	10.5	21	22	12	7
3	8	16	22	5	2	10	6	7	11	17.5	12	14	1	21	3	13	15	17.5	20	19	4	9
4	11	14	22	15	2	6	12	4	5	7.5	10	20	1	19	3	16	17	7.5	18	21	9	13
5	16	2.5	17	15	18	4	2.5	6	7	14	8	11	1	9	19	22	10	21	20	12	5	13

Impact Factor:

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PIF (India) = 1.940
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OAJI (USA) = 0.350

6	1	2	10	12	7	13	11	3	14	15	8	16	17	21	4	9	20	22	5	6	19	18	0.34
7	12	11	14	16	10	9	2	20	8	19	7	18	1	13	22	15	17	6	21	5	3	4	0.29
8	2	19	9	12	8	3	11	20	4	22	7	13	5	17	21	10	14	18	16	1	6	15	0.26
9	10	4	18	3	8	19	9	14	21	15	5	17	1	12	11	16	20	22	13	6	2	7	0.49
10	6	7	17	18	16	14	5	19	13	8	4	9	10	11	22	3	21	12	20	15	1	2	0.30
11	10	5	4	9	3	12	11	8	1	22	2	13	14	16	17	6	20	18	21	7	19	15	0.33
12	8	3	9	13	2	22	14	11	15	19	4	17	6	16	20	10	18	21	12	1	5	7	0.37
13	4	1	9	6	13	15	3	19	14	8	18	20	17	21	5	16	10	2	22	12	7	11	0.27
14	13	14	10	3	1	2	16	15	20	5	21	17	4	11	19	7	18	6	22	9	12	8	0.21
15	7	14	3	11	17	19	4	12	9	21	1	18	5	20	22	15	8	16	2	13	6	10	0.24
16	2	3	5	6	8	4	10	15	7	11	18	16	1	12	21	19	13	14	17	22	20	9	0.39
17	6	15	7	8	11	10	9	1	21	20	16	17	2	12	3	22	19	13	4	18	14	5	0.24
18	3	1	22	6	19	13	14	11	17	18	2	21	12	16	4	5	10	15	20	7	8	9	0.37
19	2	3	6	7	12	11	17	13	18	16	1	20	5	14	19	8	15	9	10	22	21	4	0.43
20	2	12	8	11	14	7	15	10	17	9	16	18	1	20	5	19	4	13	22	6	21	3	0.23
21	1	14	21	9	8	15	16	7	5	6	4	18	19	17	10	20	22	11	12	13	2	3	0.35
22	10	1	19	11	5	12	21	20	6	15.5	7	8	2	9	4	13	18	15.5	17	22	3	14	0.54
23	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	0.38
24	9	1	10	11	3	2	13	12	15	19	8	7	14	18	20	4	17	22	16	21	5	6	0.69
25	20	4	11	18	5	6	2	17	15	16	1	8	10	14	13	7	12	22	9	21	3	19	0.28
26	3	1	10	14	4	5	12	7	19	17	6	21	13	22	8	16	9	20	18	15	2	11	0.69
27	7	2	19	8	1	15	6	20	17	16	3	9	14	13	18	5	22	11	12	21	10	4	0.69
28	8	3	16	9	1	17	6	7	19	18	2	10	15	20	14	4	22	12	13	21	11	5	0.69
29	4	11	7	10	1	9	2	17	14	21	8	19	6	20	13	22	3	18	12	16	5	15	0.41
30	1	3	21	10	8	9	7	14	12	13	11	22	15	17	6	18	19	16	5	20	2	4	0.63
31	13	4	14	16	3	22	7	21	8	17	5	15	6	12	11	18	10	9	20	1	2	19	0.26
32	9	2	10	14	1	16	15	19	17	20	3	4	11	13	12	18	5	21	7	22	6	8	0.46
33	1	9	10	12	11	7	6	5	15	14	13	17	16	18	19	8	21	4	22	20	3	2	0.42
34	12	2	13	11	10	1	18	8	19	17	9	7	14	20	6	3	21	16	22	15	4	5	0.69
35	4	3	15	5	6	7	14	16	8	11	1	20	17	21	12	9	10	2	22	13	18	19	0.36

Expert	Factor																						
	X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	X12	X13	X14	X15	X16	X17	X18	X19	X20	X21	X22	K
36	2	4	11	12	1	14	19	20	21	5	18	17	6	22	7	8	10	3	9	13	15	16	0.23
37	10	9	17	11	4	5	15	14	16	13	1	2	19	22	3	18	6	7	8	12	20	21	0.20
38	1	8	9	7	5	15	12	11	14	13	5	10	2	16	18	5	17	20	19	21	3	22	0.48
39	2	5	16	10	9	15	19	11	8	7	1	18	6	21	14	22	12	17	4	20	3	13	0.45
40	1	2	17	14	15	16	8	18	3.5	3.5	5.5	9	7	5.5	10	11	12	13	20	19	22	21	0.25
41	1	3	22	4	2	5	6	13	15	16	17	18	7	19	20	8	9	10	11	12	21	14	0.40
42	1	18	10	17	9	13	16	19	6	7	15	2	14	5	4	20	11	8	21	12	22	3	0.20
43	21	17.5	8.5	15	16	19	21	21	2.5	11	2.5	8.5	2.5	13	8.5	8.5	5.5	2.5	5.5	17.5	13	13	0.17
44	21.5	8.5	12	21.5	17	18	19	8.5	4	20	4	4	4	12	4	4	15	4	10	15	15	12	0.19
45	11	4	18	5	1	2	3	16	17	20	6	19	10	9	15	14	21	12	13	22	7	8	
46	4	2	21	7	18	17	12	6	11	10	5	1	19	9	8	15	22	14	16	20	13	3	0.32
47	3	13	18	9	14	1	2	4	6.5	21.5	10.5	5	15	10.5	8	21.5	6.5	16	20	19	17	12	0.27
48	8	5	17	6	3.5	18	9.5	9.5	7	12	11	14	2	13	3.5	22	21	15	16	20	19	1	0.51

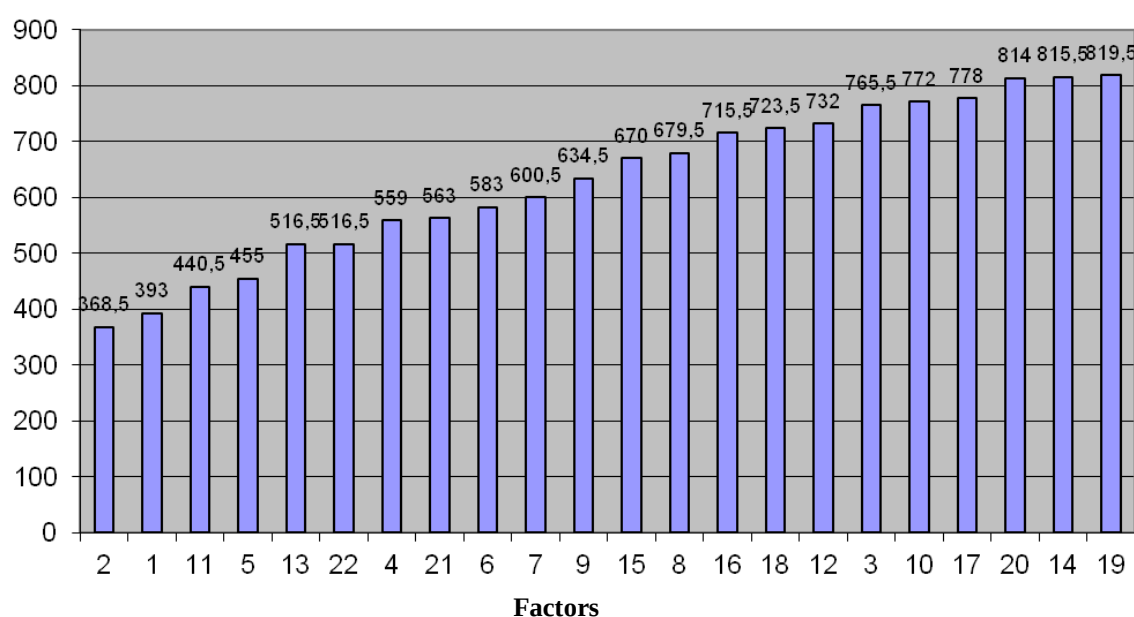
Impact Factor:

ISRA (India) = 6.317
ISI (Dubai, UAE) = 1.582
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ICV (Poland) = 6.630
PIF (India) = 1.940
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OAJI (USA) = 0.350

49	6.5	5	1 6	6.5	19. 5	8	21. 5	3	9	21. 5	10	15	2	14	17	19. 5	4	11	13	18	12	1	0.3 2
50	17	14	2 1	1	22	8	9	20	5	7	6	10	12	13	11	15	2	16	18	19	3	4	0.2 1
51	13	1	2 2	15	9	8	21	6	1 0	7	12	11	16	14	17	2	20	18	19	5	4	3	0.3 0
52	3	1	2 2	12	4	9	8	10	5	15	6	13	16	14	11	17	20	7	18	19	21	2	0.6 0
53	15	18	1 9	13	6	7	3	20. 5	8	17	1.5	12	16	11	22	5	20. 5	4	9	14	10	1.5	0.2 2
54	8	1	2 1	2	10	4	13	12	5	20	19	6	18	7	22	9	17	16	15	14	3	11	0.3 1
55	10	11	1 6	17	12	2 1	14	22	1 3	1.5	1.5	15	18	3.5	19	20	3.5	7.5	6	5	7.5	9	0.1 8
Amou nts ranks	393	368.5	765.5	559	455	583	600.5	679.5	634.5	772	440.5	732	516.5	815.5	670	715.5	778	723.5	819.5	814	563	516.5	
Witho ut heretic s	47	12	7 6	44	16	3 7	46	63	8 7	90	28	52	67	80	73	30	10 3	73	76	10 0	37	28	
Coeff. concor d.		0.16		0.6 9																			
Criteri on Pearso n		183. 2		6.5 5																			



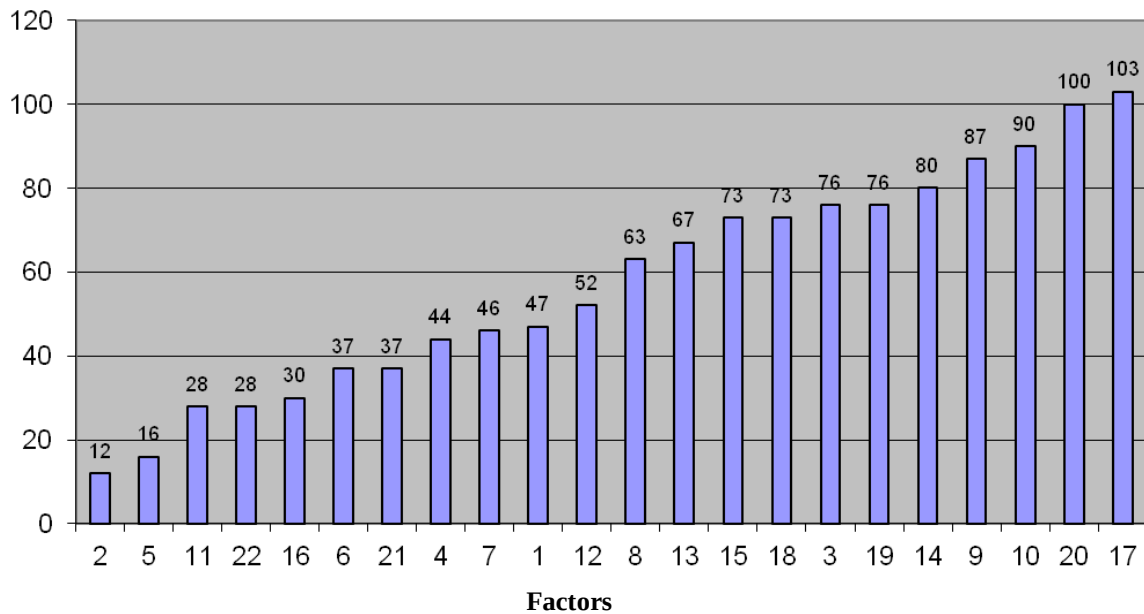
Drawing 1 - Results questionnaires bachelors, masters, teachers and specialists – university graduates working in light industry enterprises, on the influence of competitive potential on the performance of light industry enterprises industry, located in the regions Southern Federal District and North Caucasus Federal District

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Drawing 2 - Results questionnaires bachelors, masters, teachers and specialists - graduates university, working on enterprises easy industry, on the influence of competitive potential on the performance of a light industry enterprise industry, located V regions Southern Federal District and North Caucasus Federal District, without heretics, then There is without those respondents, opinion which not agrees with more part participants survey

The criteria for assessing the competitiveness of a light industry enterprise using the software developed by the authors made it possible for the first time to formalize the role of experts – respondents based on their competence in the problem under consideration. The need for such an approach is due to the desire to have an objective assessment competence, taking into account not only the opinion of the invited expert respondents to participation V survey, but and with help evaluative criteria - coefficient concordance (W) - the value of which varies from 0 to 1. And if $W=0-0.5$ - then this is a lack of agreement with the opinion of those experts whose value of the concordance coefficient (W) strive for 1, which confirms their high competence and the possibility of their further participation as expert respondents. The results of the survey of experts on the assessment of the competitive potential of light industry enterprises, although they received a value of the coefficient of concordance (W) within 0.4-0.6, but excluding heretics, that is, those respondents whose opinions do not coincide with the opinions of the majority of other experts, we discovered the pleasant fact that the opinion of both those respondents whose authority is not in doubt, and those whom the program classified as heretics have a clear or similar opinion that factors characterizing the influence of competitive potential on competitiveness enterprises, identical, and they can be used V further research at assessments of this very competitiveness of enterprises, assuming that it is capable of producing

import-substituting products for consumers in the regions of the Southern and North Caucasian Federal Districts. At this, manufacturers have everything grounds these criteria, A exactly:

- ratio qualities goods and its costs production and marketing;
- tempo growth volume sales;
- cost on innovations;
- performance labor;
- the level of partnership relations between interested participants in the production of import-substituting products products;
- cost on 1 ruble realized products, and main criterion;
- weighted average by commodity assortment competitiveness goods.

But at the same time, all expert respondents were unanimous in the fact that the competitiveness of an enterprise will be more stable over time if the enterprise's share in the demand market will be stable. In any case, it will not decrease over time if it is guaranteed a return on investment and, of course, a sustainable profitability is ensured total assets easy industry, busy production import-substituting products. The opinion of all experts is justified that the competitiveness of the enterprise and a stable turnover of goods based on direct contractual relations with distributors products these most enterprises.

Agreed we with them and V question O roles highly qualified frames, what certainly, although and found your own reflection V survey sheet V view one

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criteria - coefficient staff turnover – but did not cause experts, unfortunately, concern about the liquidation of lyceums, colleges, on base which and were preparing highly qualified workers and managers average links - masters, technicians, mechanics, technologists, busy service not only innovative technological process, but and innovative equipment. And it is really sad that the training of engineering and technical personnel has practically ceased, motivating all this absence V their demand, although ourselves leaders enterprises V bewilderment. There is also a flip side to this situation, namely, that the leaders have avoided training these highly qualified specialists through targeted training. V colleges and V universities, not wishing carry cost on this one the most preparation, forgetting, Russian proverb: "A miser pays twice." It is also disappointing that most business leaders believe that the situation will resolve itself, but if a shoemaker, a seamstress- a motorist, a furrier can be trained on the job, then train a leader engineers manager and organizer production for filled technological processes with effective innovative solution, unlikely.

Once again I would like to recall another Russian

proverb: "Until the thunder strikes, the peasant will not cross himself." Is it really necessary to step on a rake, to receive a noticeable blow on the forehead and shout: "Ugh, I remembered the name of this tool, it's a rake." It's funny and sad, and yet we believe in common sense, that truth is more important and the truth will prevail – we will be able to revive this very light industry, which was confirmed the experts – respondents, showing unanimity, on the main criteria for assessing competitiveness light industry enterprises.

Dear respondent!

What priorities would you give preference to when assessing the high performance properties and quality of fur products, taking advantage of the privileges - to assign them the corresponding rank from the arithmetic series - the preferred starting from 1, and not the non-preferred - a higher digit, ensuring that the requirements of the arithmetic series are met, namely, not allowing the omission of digits. If you have difficulties choosing preferences, you can use "linked ranks", but here too it is necessary satisfy requirements arithmetic rows (tables 8–11, drawings 3 and 4).

Table 8. Criteria ratings influences on quality domestic fur products, formed by survey results leading experts

No.	Scroll high operational indicators and qualities fur products	Rank
1	Lightfastness to coloring furs	
2	Sustainability fur to moisture	
3	Dry cleaning resistance	
4	Absence variations in tone in the product	
5	Absence of lifetime diseases and injuries, confirmed by sanitary and environmental certificates	
6	View furs	
7	Resistance to low temperatures, heat-protective properties	
8	Price	
9	Duration warranty term	
10	Mass (weight) products)	
11	Sustainability products to wrinkling	
12	Shine of the hair of a fur product	
13	Height hairy cover (length)	
14	Density hairy cover	
15	Softness hairy cover	
16	Elasticity of hair in wet and hot conditions (ensuring that the product is given a given shape)	
17	Strength of the bond between hair and skin tissue	
18	Size tanned skins	
19	Hair colour fastness to dry friction	
20	Variety skins	
21	Compliance of fittings and other accessories in the manufacture of fur products with the requirements imposed on them	
22	The presence of a " chip "	

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Table 11. Results questionnaires bachelors, masters, teachers and specialists working on enterprises easy industry, O criteria ratings influences "chippingon quality domestic fur products

Exper ts	Factors																					
	X 1	X 2	X 3	X 4	X 5	X 6	X 7	X 8	X 9	X1 0	X1 1	X1 2	X1 3	X1 4	X1 5	X1 6	X1 7	X1 8	X1 9	X2 0	X2 1	X2 2
1	1	3	2	6	7	8	4	10	20	15	18	21	11	14	16	17	12	13	19	5	19	9
2	1 6	3	2	17	1	18	19	6	4	7	8	20	9	10	11	12	20	13	5	14	15	20
3	8	7	6	9	15	1	16	2	10	3	11	20	17	12	21	18	19	5	14	4	13	22
4	8	9	4	11	13	1	7	3	12	10	20	14	15	6	5	19	16	17	18	2	21	22
5	1 5	14	16	13	12	1	3	2	5	4	9	6	7	8	17	18	19	10	21	11	20	21
6	7	13	8	4	1	20	18	2	10	6	21	5	3	9	11	14	12	22	19	17	16	15
7	1 1	13	12	21	14	15	17	1	2	3	4	16	7	5	6	19	21	8	18	9	20	10
8	1 2	13	14	11	10	1	4	2	9	3	20	8	7	6	5	18	21	22	16	15	17	19
9	3	2	6	7	10	1	12	5	13	11	22	4	8	17	15	14	9	19	18	21	16	20
10	7	13	15	14	2	6	5	1	20	12	19	16	22	17	18	4	8	21	3	11	9	10
11	1 0	2	9	8	22	11	1	19	13	7	18	6	5	4	3	17	14	15	16	12	20	21
12	1 0	9	11	12	13	19	8	1	22	6	7	5	4	3	2	14	15	21	18	16	17	20
13	3	7	4	1	17	5	6	16	9	10	11	12	12	13	14	15	19	18	8	2	20	20
14	1 0	4	14	5	20	1	11	2	9	15	21	12	17	16	6	18	7	19	13	3	8	22
15	1 2	15	14	13	2	3	16	11	17	4	19	20	22	18	5	6	7	1	9	8	10	21
16	1 4	16	15	3	21	2	5	17	18	1	19	6	8	7	9	11	10	12	20	4	13	22
17	5	6	17	2	1	7	3	14	18	10	12	15	16	11	20	19	4	13	9	8	21	22
18	3	21	13	14	15	22	4	20	19	5	6	8	18	17	16	7	10	9	12	11	2	1
19	4	11	12	7	2	1	8	3	6	5	15	13	14	9	10	17	16	20	19	18	21	22
20	1 9	3	18	21	22	16	5	10	15	17	14	13	12	1	2	6	7	8	9	11	20	4
21	1 5	10	16	9	8	17	14	6	7	13	2	4	3	1	5	12	11	20	18	19	21	22
22	3	5	1	7	2	8	6	21	13	22	15	4	17	19	18	9	12	11	14	20	10	16
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24	1 5	16	14	13	1	12	2	4	3	18	17	19	20	10	9	8	7	6	11	5	21	22
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28	2	4	11	13	1	10	14	3	18	8	15	17	16	9	19	20	6	7	21	5	22	12
29	5	2	3	4	6	22	9	1	8	7	15	10	21	11	12	16	18	20	13	14	17	19
30	5	20	2	11	8	17	3	7	6	9	10	15	13	14	12	18	1	19	22	4	21	16
31	6	1	5	12	13	17	7	20	18	3	4	21	11	9	10	14	15	16	2	8	22	19
32	1	9	2	10	11	16	8	12	17	3	13	18	21	19	4	5	6	14	7	15	20	22
33	6	4	5	21	20	1	19	7	2	3	16	8	9	10	11	13	14	12	15	17	18	22
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35	2	8	9	10	11	4	5	12	3	13	14	16	15	18	17	19	1	22	6	7	21	20
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38	3	1	5	8	11	15	6	12	16	9	21	2	20	7	14	19	10	17	13	4	18	22
39	1 5	13	16	5	17	1	18	2	3	4	22	19	8	6	7	14	9	10	11	12	20	21
40	4	10	18	5	21	11	12	3	1	2	22	13	14	6	15	16	8	7	17	9	19	20
41	7	8	9	10	20	11	12	3	2	1	13	14	15	16	17	18	4	19	6	5	21	22
42	6	9	8	7	20	4	5	3	1	2	15	10	14	11	13	12	16	17	18	19	21	22

Impact Factor:

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

SIS (USA) = 0.912
 PIHIQ (Russia) = 0.191
 ESJI (KZ) = 8.100
 SJIF (Morocco) = 7.184

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

43	17	1	2	3	4	5	6	9	7	8	13	12	11	10	10	18	14	14	15	16	19	20
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45	6	6	8	3	15	1	2	1	5	7	14	7	9	3	10	10	4	12	11	4	13	16
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48	17	16	15	12	18	1	13	14	2	2	11	5	6	3	4	19	7	4	9	8	20	10
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50	3	4	8	7	9	21	6	19	17	18	10	13	14	11	12	5	1	2	2	15	16	20
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52	1	11	12	13	14	16	15	20	2	21	17	4	3	6	5	18	7	22	8	10	9	19

Table 12. Results processing a priori rankings bachelors, masters, teachers and specialists, working on enterprises easy industry, about criteria ratings influences "chipping" on quality domestic fur products

Experiment	Factor																							
	X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	X12	X13	X14	X15	X16	X17	X18	X19	X20	X21	X22	KK	
1	1	3	2	6	7	8	4	10	21	15	18	22	11	14	16	17	12	13	19.5	5	19.5	9	0.45	
2	16	3	2	17	1	18	19	6	4	7	8	21	9	10	11	12	21	13	5	14	15	21	0.33	
3	8	7	6	9	15	1	16	2	10	3	11	20	17	12	21	18	19	5	14	4	13	22	0.54	
4	8	9	4	11	13	1	7	3	12	10	20	14	15	6	5	19	16	17	18	2	21	22	0.76	
5	15	14	16	13	12	1	3	2	5	4	9	6	7	8	17	18	19	10	21.5	11	20	21.5	0.74	
6	7	13	8	4	1	20	18	2	10	6	21	5	3	9	11	14	12	22	19	17	16	15	0.40	
7	11	13	12	21.5	14	15	17	1	2	3	4	16	7	5	6	19	21.5	8	18	9	20	10	0.31	
8	12	13	14	11	10	1	4	2	9	3	20	8	7	6	5	18	21	22	16	15	17	19	0.76	
9	3	2	6	7	10	1	12	5	13	11	22	4	8	17	15	14	9	19	18	21	16	20	0.62	
10	7	13	15	14	2	6	5	1	20	12	19	16	22	17	18	4	8	21	3	11	9	10	0.24	
11	10	2	9	8	22	11	1	19	13	7	18	6	5	4	3	17	14	15	16	12	20	21	0.49	
12	10	9	11	12	13	19	8	1	22	6	7	5	4	3	2	14	15	21	18	16	17	20	0.39	
13	3	7	4	1	18	5	6	17	9	10	11	12.5	12.5	14	15	16	20	19	8	2	21.5	21.5	0.53	
14	10	4	14	5	20	1	11	2	9	15	21	12	17	16	6	18	7	19	13	3	8	22	0.57	
15	12	15	14	13	2	3	16	11	17	4	19	20	22	18	5	6	7	1	9	8	10	21	0.25	
16	14	16	15	3	21	2	5	17	18	1	19	6	8	7	9	11	10	12	20	4	13	22	0.40	
17	5	6	17	2	1	7	3	14	18	10	12	15	16	11	20	19	4	13	9	8	21	22	0.47	
18	3	21	13	14	15	22	4	20	19	5	6	8	18	17	16	7	10	9	12	11	2	1	0.21	
19	4	11	12	7	2	1	8	3	6	5	15	13	14	9	10	17	16	20	19	18	21	22	0.76	
20	19	3	18	21	22	16	5	10	15	17	14	13	12	1	2	6	7	8	9	11	20	4	0.22	
21	15	10	16	9	8	17	14	6	7	13	2	4	3	1	5	12	11	20	18	19	21	22	0.34	
22	3	5	1	7	2	8	6	21	13	22	15	4	17	19	18	9	12	11	14	20	10	16	0.26	
23	2	1	3	6	11	14	7	16	4	17	12	20	13	15	5	21	8	22	18	9	19	10	0.44	

Impact Factor:

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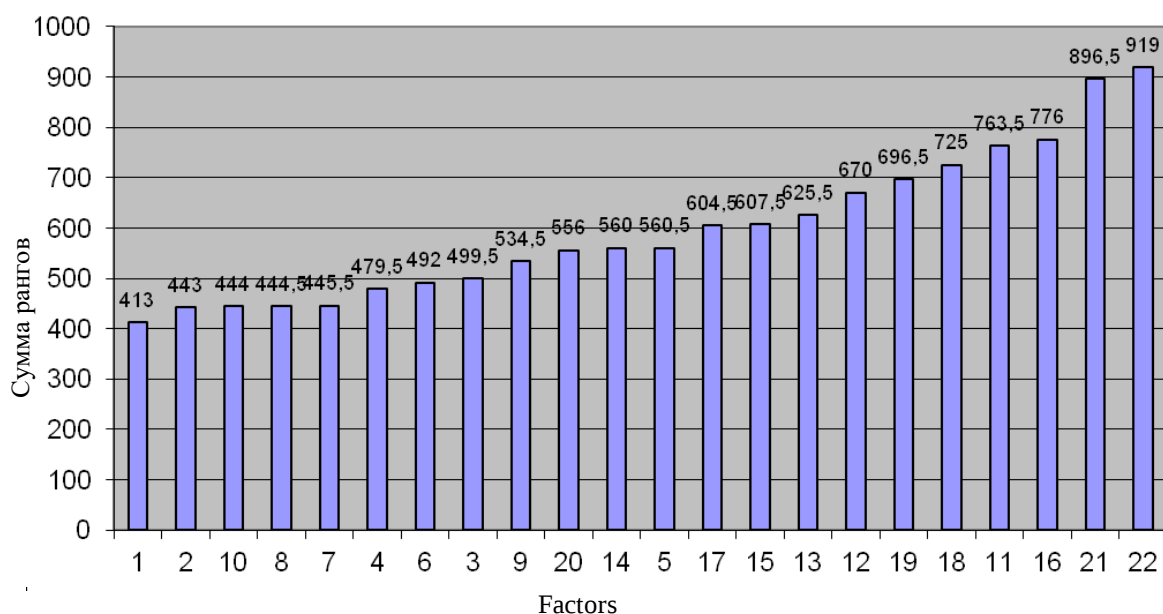
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26	6	5	16	7	15	8	1	2.5	2.5	4	19	10	17	18	9	12	13	11	14	20	21	22	0.71
27	3	6	2	11	4	20	1	9	12	10	5	15	13	14	19	16	17	18	7	8	22	21	0.46
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29	5	2	3	4	6	22	9	1	8	7	15	10	21	11	12	16	18	20	13	14	17	19	0.50
30	5	20	2	11	8	17	3	7	6	9	10	15	13	14	12	18	1	19	22	4	21	16	0.43
31	6	1	5	12	13	17	7	20	18	3	4	21	11	9	10	14	15	16	2	8	22	19	0.38
32	1	9	2	10	11	16	8	12	17	3	13	18	21	19	4	5	6	14	7	15	20	22	0.41
33	6	4	5	21	20	1	19	7	2	3	16	8	9	10	11	13	14	12	15	17	18	22	0.60
34	9	7	8	10	14	1	6	2	16	11	17	15	5	4	3	18	13	21	20	12	19	22	0.76
35	2	8	9	10	11	4	5	12	3	13	14	16	15	18	17	19	1	22	6	7	21	20	0.52
36	3	2	4	5	13	14	1	12	6.5	6.5	8	17	16	19	21	11	9.5	9.5	15	18	20	22	0.50
37	9	13	14	4	15	5	6.5	12	16	8	17	18	1	2	19	20	21	6.5	22	3	11	10	0.36
38	3	1	5	8	11	15	6	12	16	9	21	2	20	7	14	19	10	17	13	4	18	22	0.51
39	15	13	16	5	17	1	18	2	3	4	22	19	8	6	7	14	9	10	11	12	20	21	0.68
40	4	10	18	5	21	11	12	3	1	2	22	13	14	6	15	16	8	7	17	9	19	20	0.65
41	7	8	9	10	20	11	12	3	2	1	13	14	15	16	17	18	4	19	6	5	21	22	0.56
42	6	9	8	7	20	4	5	3	1	2	15	10	14	11	13	12	16	17	18	19	21	22	0.76
43	19	1	2	3	4	5	6	9	7	8	14	13	12	10.5	10.5	20	15.5	15.5	17	18	21	22	0.64
44	11	12	13	10	1	14	9	15	22	16	17	18	2	3	4	20.5	5	6.5	6.5	8	19	20.5	0.32
45	9.5	9.5	13	4.5	21	1.5	3	1.5	8	11.5	20	11.5	14	4.5	15.5	15.5	6.5	18	17	6.5	19	22	0.76
46	9	9	9	7	1	19.5	4	21	11	13	19.5	12	4	17	18	14	6	4	15	16	22	2	0.24
47	5	7	8	6	9	2	10	4	22	3	15	14	11	13	12	17	20	21	18	1	19	16	0.59
48	19	18	17	14	20	1	15	16	2.5	2.5	13	7	8	4	5.5	21	9	5.5	11	10	22	12	0.30
49	12.5	14	12.5	10.5	5.5	2.5	15	5.5	2.5	2.5	16	17.5	19	20	22	21	17.5	7	8.5	8.5	10.5	2.5	0.27
50	4	5	9	8	10	22	7	20	18	19	11	14	15	12	13	6	1	2.5	2.5	16	17	21	0.25
51	1	3.5	5	2	8	3.5	14	13	11.5	17	16	11.5	15	21	22	18	20	19	7	6	9	10	0.37
52	1	11	12	13	14	16	15	20	2	21	17	4	3	6	5	18	7	22	8	10	9	19	0.28
Sum ranks	413	443	499.5	479.5	560.5	492	445.5	444.5	534.5	444	763.5	670	625.5	560	607.5	776	604.5	725	696.5	556	696.5	919	
With out heretics	39	49	46	46	59	8	30	13	44	31	87	60	55	36	36	84	82	97	91	66	99	107	
W		0.19		0.76																			
Criterion Pears on		207.9		7.66																			

Impact Factor:

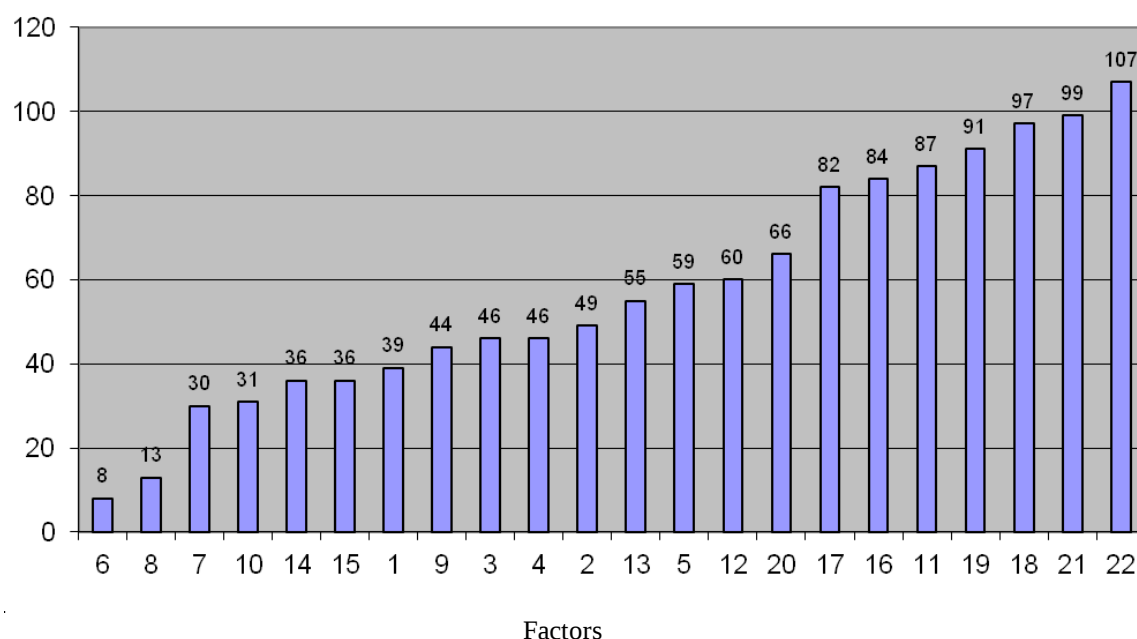
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Drawing 3 - Results questionnaires bachelors, masters, teachers and specialists - university graduates working in light industry enterprises, O criteria ratings influences chipping on quality domestic fur products



Drawing 4 - Results questionnaires bachelors, masters, teachers and specialists - graduates university, working on enterprises easy industry, on the criteria for assessing the impact of chipping on the quality of domestic fur products without heretics, those without those respondents, opinion which not agree with more part participants survey

Results questionnaires bachelors, masters, teachers and specialists, working on enterprises easy industry, O evaluation criteria influences "chipping" on quality domestic fur products It is proposed to conduct an analysis of the enterprise's competitiveness according to the following directions, A exactly:

Calculation of comparative competitiveness of enterprises. Analysis execution plan by competitiveness.

1. Calculation comparative competitiveness enterprises.

The comparative competitiveness of an enterprise shows the degree of its advantage(or lag) behind the main competitor. Its results are necessary

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	GIF (Australia)	= 0.564	ESJI (KZ)	= 8.100	IBI (India)	= 4.260
	JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

for the development strategies competition. Formula calculation has view

$$By\ Wed = To^o / K_n^k, \quad (3.28)$$

where K_{sr} - comparative competitiveness assessment enterprises, coeff -t;

K_n^o - grade competitiveness being evaluated enterprises, %;

K_n^k - grade competitiveness competitor enterprise, %.

If the comparative assessment of the competitiveness of an enterprise tends to 1, then the ana - the leased enterprise has a higher level of competitiveness and vice versa, if to 0, then the enterprise is in danger bankruptcy.

Algorithm calculation technical and economic indicators

1. Volume production i -th models (data are contributed manually and depend from assortment -that, released V flow years), $\sum_{i=1}^n 1^i$;

2. Price units products i -th models (data are contributed manually);

3. Annual production volume in rubles = $1 * 2$;

Algorithm calculation variables costs:

4. Variables cost = $4.1.2 + 4.2.1 + 4.4 + 5.18$

4.1. Raw materials and main materials = $\sum_{i=1}^n$ Norm consumption i -th main material * Price of i -th material;

4.1.1. K_{tr} - coefficient, taking into account transport expenses (data are contributed hand -(0.15));

4.1.2. Raw materials and main materials with taking into account transportation costs = $4.1 * 4.1.1 + 4.1$;

4.2. Auxiliary materials = $\sum_{i=1}^n$ Norm consumption i -th auxiliary material * Price i -th material;

4.2.1. Auxiliary materials with taking into account transport expenses = $4.2 * 4.1.1 + 4.2$;

4.3. Cost on fuel And energy in year = $4.3.1 * 4.3.7$;

4.3.1 Annual quantity consumed electricity on technological goals = $\frac{4.3.2*4.3.3*4.3.4*4.3.5}{4.3.6}$

4.3.2. Total power established equipment (data are contributed manually);

4.3.3. Coefficient downloads equipment (data are contributed manually);

4.3.4. T_{cm} - duration shifts (data are contributed manually);

4.3.5. Dr. - quantity workers days V year (data are contributed manually);

4.3.6. Losses energy at transfer (data are contributed manually (0.85));

4.3.7. Price 1 kW (data are contributed manually);

4.4. Cost on fuel And energy on costing unit = $\frac{4.3*100*4.4.4}{4.4.1}$

4.4.1. Volume release this models in year = $4.4.2 * 4.4.3$;

4.4.2. Quantity workers days, V flow which is being released i model (data are contributed manually);

4.4.3. Release products V shift (data are contributed manually);

4.4.4. Coefficient labor intensity with taking into account release (data are contributed manually);

5 Pay roll calculation

5.1. Hourly tariff bid 1 discharge piecework workers (data are contributed hand);

5.2. Average tariff coefficient piecework workers (data are contributed manually);

5.3. Production program V labor -hours, calculated on year (data are contributed manually);

5.4. Direct fund salary boards piecework workers = $5.1*5.2*5.3$

5.5.1. Quantity main time-based workers i -th discharge (data are contributed manually);

5.5.2. Quantity auxiliary workers i -th discharge (data are contributed manually);

5.5.3. Hourly tariff bid main time-based workers i -th discharge (data are contributed manually);

5.5.4. Hourly tariff bid auxiliary time-based workers i -th discharge (data entered manually);

5.5.5. Tariff fund salary boards main time-based workers = $\sum_{i=1}^n 5.5.1 * 5.5.3 * 4.3.4$;

5.5.6. Tariff fund salary boards auxiliary time-based workers = $\sum_{i=1}^n 5.5.2 * 5.5.3 * 4.3.4$;

5.6. Quantity reserve workers (data are contributed manually);

5.7. Average tariff coefficient reserve workers (data are contributed manually);

5.8.1. Percent surcharges reserve workers (data are contributed manually);

5.8.2. Daytime tariff bid piecework workers first discharge (data are contributed manually);

5.8. Additional payments reserve workers for qualification = $\frac{5.8.1}{100} 5.8.2*5.7*5.6$;

5.9. Additional payments reserve workers for execution works on operations = $5.8.2 * (5.7 - 5.2) * 5.6$;

5.10. Hourly fund wages piecework workers = $5.4 + (5.8 + 5.9) * 4.3.5$;

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	JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

- 5.11. Daytime fund wages piecework workers = $5.10 + \frac{5.10 * 5.11.1}{100}$;
- 5.11.1. Percentage of additional payments to daily expenses for unworked time within the working daydays (data entered manually (0.25));
- 5.12. Daytime fund wages time-based workers = $5.5.5 + \frac{5.5.5 * 5.11.1}{100}$;
- 5.22. Day fund salary boards auxiliary workers = $5.5.6 + \frac{5.5.6 * 5.11.1}{100}$;
- 5.13.1. Percent surcharges to monthly fund (data are contributed manually (9.64));
- 5.13. Monthly wage fund for piecework workers = $5.11 + \frac{5.11 * 5.13.1}{100}$;
- 5.14. Monthly wage fund for time-based workers = $5.12 + \frac{5.12 * 5.13.1}{100}$;
- 5.23. Monthly fund salary boards auxiliary workers
= $5.22 + \frac{5.22 * 5.13.1}{100}$;
- 5.20. Annual fund salary boards piecework workers = 5.13;
- 5.21. Annual fund salary boards time-based workers = $5.14 * 4.3.5$;
- 5.24. Annual fund salary boards auxiliary workers = $5.23 * 4.3.5$;
- 5.15. Main salary pay production workers = $5.10 + 5.5.5 * 4.3.5$;
- 5.16. Additional salary pay production workers
= $(5.13 + 5.14 * 4.3.5) - 5.15$;
- 5.17.1. Bid deductions in off-budget funds (data are contributed manually (OVF = 0.26));
- 5.17 Size deductions on OVF = $(5.15 + 5.16) * 5.17.1$;
- 5.18. Cost on the main And additional salary fee on costing
unit, including deductions on OVF= $\frac{5.15+5.16+5.17}{4.4.1} * 100 * 4.4.4$;
- 5.19. Cost on basic salary fee on costing unit
= $\frac{5.15}{4.4.1} * 100 * 4.4.4$;
- Algorithm calculation permanent costs:
6. Cost on preparation and development production = $5.19 * 6.1$;
- 6.1. Coefficient, taking into account cost on preparation and development production (dan-nye are entered manually (0.9-2%)).
7. Calculation expenses on content and exploitation equipment:
- 7.1. Main and additional salary pay auxiliary workers with OVF
= $5.24 + \frac{5.24 * 5.17.1}{100}$;
- 7.2.1. Price technological equipment
$$= \sum_{i=1}^n \text{Quantity } i\text{-th technological equipment} * \text{Price } i\text{-th equipment};$$
- 7.2.2.1. Coefficient, taking into account cost on installation (data are contributed hand -nuyu (0,1));
- 7.2.2.2. Coefficient taking into account the costs of other equipment (data entered manually (0,1));
- 7.2.2. Price technological equipment With taking into account expenses on installation
= $7.2.1 * 7.2.2.1 + 7.2.1$;
- 7.2.3. Price other equipment = $7.2.2 * 7.2.2.2$;
- 7.2.4. Total expenses on equipment = $7.2.2 + 7.2.3$;
- 7.2.5. Percent deductions on repair fund (data are contributed manually (8 %));
- 7.2. Cost on repair fund equipment = $7.2.4 * 7.2.5$;
- 7.3.1. Depreciation rate of technological equipment (data entered manually (10%));
- 7.3.2. Norm depreciation other equipment (data are contributed manually (7.7 %));
- 7.3. Shock absorbers deductions on complete recovery
= $7.2.2 * 7.3.1 + 7.2.3 * 7.3.2$;
- 7.4.1.1. Percent deductions on of little value and fast-wearing tools (data are entered manually (0.05));

Impact Factor:	ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
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	GIF (Australia)	= 0.564	ESJI (KZ)	= 8.100	IBI (India)	= 4.260
	JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

- 7.4.1. Price of little value And fast-wearing tools = 7.2.2 * 7.4.1.1;
 7.4.2.1. Percent deductions on recovery of little value and fast-wearing tools (data are entered manually (20 %));
 7.4.2. Expenses on recovery of little value and fast-wearing tools
 = 7.4.1 * 7.4.2.1;
 7.4. Expenses on of little value and fast-wearing tools = 7.4.1 + 7.4.2;
 7.5.1. Price products i -th models (data are contributed manually);
 7.5.2. Annual volume release = $\sum_{i=1}^n 7.5.1 * 4.4.1;$
 $i = 1$
 7.5.3. Percent deductions on in-house moving (data are contributed manually (0.82 %));
 7.5. Cost on in-house moving = 3 * 7.5.3;
 7.6. Expenses on content And exploitation equipment = 7.1 + 7.2 + 7.3 + 7.4 + 7.5;
 7.7.1. Percent deductions on other expenses (data are contributed manually (10 %));
 7.7. Others expenses = 7.6 * 7.7.1;
 7.8. Total expenses on content and exploitation equipment = 7.6 + 7.7;
 7. Cost on content And exploitation equipment on costing unit
 = $\frac{7.8 * 100}{4.4.4} * 4.4.4;$
 4.4.1
 8. Calculation general production expenses:
 8.1.1. Quantity managers, specialists, employees i -th positions (data in -sit down manually);
 8.1.2 Salary V month i -th positions (data are contributed manually);
 8.1.3. Annual fund salary boards managers, specialists, employees
 with OVF = $\sum_{i=1}^n (8.1.1 * 8.1.2) * 12$, where 12 – number of months V year;
 8.1. Main And additional salary pay managers, specialists, listen -
 hungry = $8.13 + \frac{8.13 * 5.17.1}{100};$
 8.2.1. Price for 1 m² buildings (data is entered manually);
 8.2.2. Production square buildings (data are contributed manually);
 8.2.3. Capital attachments on building = 8.2.1 * 8.2.2;
 8.2. Depreciation of buildings And structures on complete recovery = 8.2.3 * 0,012 (1,2 %
 - norm depreciation buildings And structures on complete recovery);
 8.3.3.1. Conditional coefficient, characterizing consumption fuel V kg on heating 1 m² per day at
 differences temperatures in one degree (data are contributed manually (0.02));
 8.3.3.2. Volume production buildings (data are contributed manually);
 8.3.3.3. Duration heating period, days (data are contributed manually (186));
 8.3.3.4. Temperature inside premises (data are contributed manually (18));
 8.3.3.5. Temperature external air, average for heating period (data in -sit down manually (-6));
 8.3.3.6. Price for unit fuel (data are contributed manually);
 8.3.3. Cost for heating = $\frac{8.3.3.1 * 8.3.3.2 * 8.3.3.3 * (8.3.3.4 + 8.3.3.5) * 8.3.3.6}{1000};$
 8.3.4. Quantity lamps (data are contributed manually);
 8.3.5. Price for 1 kW · h (data are contributed manually);
 8.3.6.1. Power lamps (data are contributed manually (75));
 8.3.6. Cost on local lighting = $\frac{8.3.6.1 * 8.3.4 * 4.3.4 * 4.3.5 * 8.3.5}{1000};$
 8.3.7. Norm illumination 1 m² production squares (data are contributed hand -nuyu);
 8.3.8. Cost on general lighting = $\frac{8.3.7 * 8.2.2 * 4.3.4 * 4.3.5 * 8.3.5}{1000};$
 8.3.9. Total costs on lighting = 8.3.6 + 8.3.8;
 8.3. Cost on content buildings = 8.3.3 + 8.3.9;
 8.4.1. Percent deductions on repair fund buildings (data are contributed manually (3 %));
 8.4. Cost on repair fund buildings and structures = 8.2.3 * 8.4.1;
 8.5.1. Expenses on security labor on one working (data are contributed manually);
 8.5.2. List number piecework workers (data are contributed manually);
 8.5. Cost for security labor = 8.5.1 * (8.5.2 + 5.5.2);
 8.6. General production expenses = 8.1 + 8.2 + 8.3 + 8.4 + 8.5;
 8.7. Others expenses = 8.6 * 0.1;

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	GIF (Australia)	= 0.564	ESJI (KZ)	= 8.100	IBI (India)	= 4.260
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8.8. Total cost on general production expenses = 8.6 + 8.7;

8. Cost on general production expenses on costing unit

= $\frac{8.8 * 100}{4.4.4}$;

4.4.1

9.1. Percent deductions on general economic expenses (data are contributed manually(290 %));

9. General economic expenses = 5.19 * 9.1.

10. Constant cost = 6 + 7 + 8 + 9.

11. Production cost price = 4 + 10.

12.1. Percent deductions on commercial expenses (data are contributed manually (1 %));

12. Commercial expenses = 11 * 12.1.

13. Complete cost price = 11 + 12.

14. Interest By loans, included V cost price (data are contributed manually).

15. Profit to deduction taxes = 3 - 4 - 10 - 8.2 - 7.3 - 14.

16.1. Bid tax on profit (data are contributed manually (20 %));

16. Taxes and fees = 15 * 16.1.

In tables 13 and 14 show the calculations of the optimal power for the range from 300 to 900 pairs for men's and women's shoes for the entire range of shoes. Analysis obtained characteristics for three variants of a given technological process at the production of the entire range of footwear confirmed the effectiveness of the software product below to evaluate the proposed innovative technological process using universal and multifunctional equipment. Thus, in the range of 300 – 900 pairs, the best volume according to the given criteria is release of 889 pairs (for men) and 847 pairs (for women). If the regionaland municipal authorities of these districts - the Southern and North Caucasian Federal Districts - production the area according to the standard indicators will not allow the

calculated production volumes to be realized, then in this case the optimal capacity option that is acceptable is selected, for example, the output volume is 556 pairs, which corresponds to the standard indicators for proposed production areas and characterized by the best values designated criteria that form the cost price of the entire range of footwear. The generalized volumes of the main costs in the production of men's shoes are given in the table 13, a at production women's shoes - V table 14.

For ratings efficiency production activities shoe enterprises necessary analyze annual results works enterprises By production male and women's assortment shoes.

Table 13. Calculation technical and economic indicators at optimal power With range 300-900 pairs at production male shoes

Power	View equipment	Optimal power, steam V shift	Manufacturer labor1 worker, steam	Percent downloads workers , %	Losses By - payment on unit products, rub	Specific given costs of 100 steam shoes, rub
300–500	1	500	28.09	61.39	13.68	6735,36
500–700	1	556	27.73	69.14	9.83	6404,71
700–900	1	889	28.09	77.20	6.42	5236.17
300–500	2	500	28.09	61.39	13.68	6728,68
500–700	2	556	27.91	68,70	9.97	6083.28
700–900	2	889	28.09	77.20	6.42	5240,72
300–500	3	500	28.09	61.39	13.68	7533.95
500–700	3	700	28.12	67.28	10.56	6734,02
700–900	3	889	28.09	77.20	6.42	5876,59

These calculations indicate that with 100% implementation of male and female footwear in the specified period of time, not only the costs of production and sales of products are covered, but there

is also a profit of 3697.4 thousand rubles. This indicates effective operation of the enterprise, as well as the correct marketing and assortment politics. Profitability products makes up 14.9 %.

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Table 14. Calculation technical and economic indicators at optimal power with range 300-900 pairs at production female shoes

Options power	View about - rudova - nia	Optimal power, steam V shift	Prod - duration labor 1 worker, steam	Coefficient downloads work - sneeze , %	Losses on earnings - on the bot board unit products, rub	Specific pri-led tomorrow - You on 100 pair of shoes, rub
300-500	1	500	27.73	62.18	13.40	6980,5
500-700	1	700	27.73	69.14	9.83	6277,43
700-900	1	847	27.73	74.50	7.54	5673.49
300-500	2	500	24.45	63.90	14.11	7630,92
500-700	2	556	27.73	69.14	9.83	6404,71
700-900	2	812	25.64	75.40	7.77	6060,55
300-500	3	500	27.00	61.74	14.02	7827,12
500-700	3	556	29.32	68.21	9.71	6607,65
700-900	3	847	27.00	74.70	7.66	6341,05

The authors supported their proposals with the results of technical and economic calculations. indicators (tables 15-23) with help developed by them software that allowed them to select production

volumes that would guarantee the manufacturer an economic effect in which the evaluator its complex efficiency indicator (K_{eff}) will tend to its maximum meaning, A namely, to one.

Table 15. Calculation cost price costing units by models B quality basic models selected model "Winter boots (model A)"

No. p/p	Name articles	Model A	Model B	Model C	Model G
1	Raw materials and basic materials	80 625,12	57,097.96	26 510,38	24 646,80
2	Auxiliary materials	2,454.35	2,046.85	1 878,20	1 780,80
3	Fuel and energy costs	906.89	779.91	780.08	743.65
4	Costs for main and additional wages, including deductions to the SVVF	8 294,68	7 133,28	7 134,89	6 801,68
5	Costs of preparation and development production	73.53	70.64	63.21	69.80
6	Maintenance and operating costs - tion equipment	2 818,97	2,424.27	2,424.81	2 311,57
7	Cost on general production expenses	1,961.51	1,686.87	1 687,25	1 608,45
8	Cost on general economic expenses (200%)	11,728.49	11 259,35	9 682,83	9 685,02
9	Production cost price	108 863,54	82 499,13	50 161,65	47,647.77
10	Commercial expenses	2 177,27	8 249,91	5 016,17	4 764,78
11	Complete cost price	111,040.81	90 749,04	55 177,82	52 412,55

Table 16. Calculation wholesale prices ($C_{opt} = Price/1.18$)

Model	Price	Wholesale price
Winter boots (model A)	1600,00	1355.93
Autumn boots (model B)	1300,00	1101,69
Spring low shoes (model IN)	750,00	635.59
Summer sandals (model G)	700,00	593.22

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Table 17. Calculation main indicators expenses

Indicator	Model			
	Winter boots (model A)	Autumn boots (model B)	Spring half-boots (model C)	Summer sandals (model G)
Profit (rub .)	245.52	194.20	83,81	69.09
Profitability (%)	22.11	21.40	15,19	13.18
Costs per ruble of marketable output (rubles)	174.71	82.37	86,81	88.35
Cost conditionally variable (rubles)	839.86	599.25	291.69	271.71
Cost conditionally constant (rubles)	270.55	308.24	260.09	252.42
Dot breakeven (pairs)	13182,81	14923,22	22606,93	21959,73
Stock financial strength (%)	47,57	46.15	21,33	15.85
Revenue from sales (rub .)	34 096 215,78	30 532 236,66	18 264 314,24	12 127 790
Gross revenue (rub .)	6 721 390,01	30 532 236,66	17,046,769.92	2 242 062
Clean profit (rub .)	5 229 241,43	23 754 080,12	13 262 387,00	1 744 324

Clean profit enterprises for year by to all models
(rub.) =54 289 669,13

Table 18. Calculation of the main costs of assortment row by 12 models shoes (on example of a female shoes)

O46													
A	B	C	D	E	F	G	H	I	J	K	L	M	N
34	Расчет основных показателей												
35	Модель	Показатель	Модель А	Модель Б	Модель В	Модель Г	Модель Д	Модель Е	Модель Ж	Модель З	Модель И	Модель К	Модель Л
36	Прибыль (руб.)		477,94	449,14	424,98	130,58	160,70	122,63	109,87	163,21	134,04	134,87	146,16
37	Рентабельность (%)		24,67	24,42	22,30	10,27	15,73	11,53	10,62	15,63	11,36	10,10	10,44
38	Затраты на рубль товарной продукции (руб.)		80,21	80,37	81,76	90,69	86,41	89,66	90,40	86,49	89,80	90,83	90,68
39	Затраты условно-переменные (руб.)		1129,88	899,23	951,25	507,63	412,21	417,47	353,46	363,21	489,66	565,85	562,24
40	Затраты условно-постоянные (руб.)		807,43	939,77	954,28	764,33	609,29	646,34	680,74	681,21	689,86	769,62	838,21
41	Точка безубыточности (пар)		7587,03	7559,24	6987,97	10745,25	7520,48	8591,87	8670,59	9232,90	9026,21	9363,18	9298,59
42	Запас финансовой прочности (%)		37,18	32,34	30,81	14,59	20,87	15,95	13,90	19,33	16,27	14,91	14,85
43	Выручка от реализации (руб.)		29 171 390	25 563 100	23 538 151	17 645 356	11 235 629	12 127 790	11 520 785	13 821 325	14 160 177	16 179 621	16 888 981
44	Валовая выручка (руб.)		6 231 304	6 885 557	6 041 894	3 097 552	2 409 829	2 242 062	2 053 173	2 954 564	2 600 842	2 820 056	2 986 344
45	Чистая прибыль(руб.)		4 847 955	5 356 963	4 700 594	2 409 895	1 874 847	1 744 324	1 587 369	2 298 651	2 023 455	2 194 004	2 323 376
46													
47													
48													
49													

Impact Factor:

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SJIF (Morocco) = 7.184

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

Table 21. Calculation cost main and auxiliary materials by models (model B)

Microsoft Excel - Расчет основных экономических показателей по обьвному цеху										
Введите вопрос										
Стоимость основных материалов для мужских полуботинок (модель В)						Стоимость вспомогательных материалов для мужских полуботинок (модель В)				
Модель В	Наименование материала	Ед. изм.	Норма расхода (на 100 пар)	Цена за ед. изм., руб.	Стоимость материала на 100 пар, руб.	Модель В	Наименование материала	Ед. изм.	Норма расхода (на 100 пар)	Стоимость материала на 100 пар, руб.
53	кожа свиная хромового дубления (союзка, деталь союзки, заплата, язычок)	дм²	1060	5	=D54*E54	1	клей НК	кг	1,1	70
54	свиная подкладочная кожа (кожподкладка под союзку, кожподкладка под деталь союзки, кожподкладоча, под язычок)	дм²	784	3,4	=D55*E55	2	клей полиуретановый	кг	3	130
55	термопластик (межподкладка под союзку)	дм²	320	1,7	=D56*E56	3	клей расплав полиамидный	кг	0,15	170
56	термопластичный материал (заплата)	дм²	260	2,3	=D57*E57	4	клей расплав полиэфирный	кг	0,18	180
57	термопластичный материал (подшоса)	дм²	162	2	=D58*E58	5	крем краска	кг	0,04	216
58	картон марки СОП (основная стелька)	дм²	382	1	=D59*E59	6	краска для маркировки	кг	0,05	20
59	поролон (мягкой подшоса)	дм²	46	1	=D60*E60	7	смазочная жишкость	кг	0,06	15
60	металл (геленок)	шт.	200	3	=D61*E61	8	нитки капроновые 50 НК	кг	0,34	38,24
61	термоластопласт (подшоса)	пар	100	120	=D62*E62	9	ниты	шт.	5	6,5
62	картон ПР (протипка)	дм²	134	0,6	=D63*E63	10	тесма для загипки	м	0,8	1,2
63	бумага-кард (межподблочная)	дм²	125	0,9	=D64*E64	11	растворитель	кг	0,08	20
64	шнурки	шт.	200	2	=D65*E65	12	нитрокрапка	кг	0,07	21,5
65						13	тальк	кг	0,1	16
66						14	текс ручной	кг	0,38	20
67						15	бумага упаковочная	кг	0,4	10
68						16	коробка	шт.	100	10
69						17	вкладыш	пара	100	0,3
70	итого				=СУММ(F54:F65)	18	этикетка	шт.	100	0,05
71	С учетом транспортных расходов 15%					19	абразивное полотно	м²	0	400
72					=F70*F70*0,15		итого			=СУММ(M54:M72)
73										С учетом транспортных расходов 15% =M73+M73*0,15
74										

Table 22. Cost calculation main and auxiliary materials by models (model G)

Microsoft Excel - Расчет основных экономических показателей по обьвному цеху										
Введите вопрос										
Стоимость основных материалов мужских сандалий (модель Г)						Стоимость вспомогательных материалов мужских сандалий (модель Г)				
Модель Г	Наименование материала	Ед. изм.	Норма расхода (на 100 пар)	Цена за ед. изм., руб.	Стоимость материала на 100 пар, руб.	Модель Г	Наименование материала	Ед. изм.	Норма расхода (на 100 пар)	Стоимость материала на 100 пар, руб.
77	вишневскожа-Т (деталь 1, деталь 2, деталь, вкладыш стелька)	дм²	880	7	=D78*E78	1	60	кг	1,1	70
78	картон марки ПР (протипка)	дм²	120	0,6	=D79*E79	2	клей полиуретановый	кг	2,8	130
79	картон марки СОП	шт.	100	15	=D80*E80	3	клей расплав полиэфирный	кг	0,19	180
80	формованная подшоса из пористого полиэфируретана	пар	100	130	=D81*E81	4	краска для маркировки	кг	0,05	20
81	фурнитура	шт.	200	3,5	=D82*E82	5	смазочная жишкость	кг	0,08	15
82						6	нитки капроновые 50 НК	кг	0,2	38,24
83						7	ниты	шт.	3	6,5
84						8	тальк	кг	0,1	16
85						9	текс ручной	кг	0,27	20
86						10	бумага упаковочная	кг	0,2	10
87						11	коробка	шт.	100	10
88						12	вкладыш	пара	100	0,3
89						13	этикетка	шт.	100	0,05
90	итого				=СУММ(F78:F90)	14				
91	С учетом транспортных расходов 15%					15				
92					=F91*F91*0,15	16				
93						17				
94						18				
95						19	итого			=СУММ(M78:M93)
96										С учетом транспортных расходов 15% =M94+M94*0,15
97										
98										
99										
100										
101										
102										
103										
104										
105										
106										

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Table 23. Annual results works shoe enterprises By production total assortment rows shoes

Indicators	Jan .	Feb .	March	Apr	May	June	July	Aug	Sen	Oct	Nov	Dec .
Volume sales, steam	26114	26114	29661	29661	29661	28168	28168	28168	25358	25358	25358	26114
Revenue from implementations, thousand rub.	45032,84	45032,84	31026,82	31026,82	31026,82	24033.9	24033.9	24033.9	30640,47	30640,47	30640,47	45032,84
Cost price units products, rub.	1435,54	1435,54	890.2	890.2	890.2	726.7	726.7	726.7	1024.58	1024.58	1024.58	1435,54
Complete cost price, thousand rub.	37487,78	37487,78	26405,04	26405,04	26405,04	20373.34	20373.34	20373.34	25747,78	25747,78	25747,78	37487,78
Profit from sales, thousand rub.	7545,06	7545,06	4621,78	4621,78	4621,78	3660,56	3660,56	3660,56	4892,69	4892,69	4892,69	7545,06
Tax on profit, thousand rub.	1509	1509	924.36	924.36	924.36	732,112	732,112	732,112	978,5	978,5	978,5	1509
Clean profit, thousand . rub .	6036	6036	3697,4	3697,4	3697,4	2928,448	2928,448	2928,448	3914,19	3914,19	3914,19	6036
Profitability products, %	16.8	16.8	14.9	14.9	14.9	15.2	15.2	15.2	15.9	15.9	15.9	16.8

Formation assortment - problem specific goods, their separate series, definitions ratios between "old" and "new" goods, goods single and serial production, "science-intensive" and "ordinary" goods, embodied goods, or licenses and "know-how". At formation assortment arise problems prices, qualities, guarantees, service, is going to li manufacturer play role leader V creation fundamentally new species products or forced follow for others manufacturers.

The formation of the assortment is preceded by the development of an assortment by the enterprise concept. It represents the targeted construction of an optimal product range structure, product offering, based on, on the one hand, the consumer demands of certain groups (market segments), and on the other, the need to ensure the most efficient use by the enterprise of raw materials, technological, financial and other resources in order to produce products at low costs.

The assortment concept is expressed in the form of a system of indicators characterizing possibilities for the optimal development of the production range of this type of goods. Such indicators include: diversity of types and varieties of goods (taking into account the typology of consumers); the level and frequency of assortment renewal; the level and ratios prices on products of this species and others.

System formations assortment includes next main moments:

- definition current and promising needs buyers, analysis ways from use shoes and features buyer's behavior on corresponding market;
- grade existing analogues competitors;
- critical assessment of the products manufactured by the enterprise in the same range as and V pp . 1 and 2, but already with positions buyer;

- deciding which products should be added to the range and which should be excluded from it due to changes in the level of competitiveness; whether it is necessary to diversify products at the expense of other areas of the enterprise's production that go beyond the scope of his established profile.

- consideration of proposals for the creation of new shoe models, improvement existing;

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

- studying opportunities production new or improved models, including questions of prices, cost price and profitability;

- testing of footwear taking into account potential consumers V purposes clarifications their acceptability on the main indicators;

- development of special recommendations for the production units of the enterprise regarding quality, style, price, name, packaging, service, etc. in accordance with the results of tests conducted, confirming the acceptability of the characteristics products or predetermined the need for them changes;

- grade and revision total assortment.

Assortment planning and management is an integral part of marketing. Even Well-thought-out marketing and advertising plans will not be able to neutralize the consequences of mistakes, admitted previously at assortment planning.

The optimal structure of the product range should ensure maximum profitability on the one hand and sufficient stability of economic and marketing indicators (V particular volume sales), with the other side.

Achieving the highest possible profitability is

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ensured through continuous monitoring of economic indicators and timely decision-making on adjustments. assortment.

Stability of marketing indicators is ensured, first of all, by constant monitoring of the market situation and timely response to changes, and even better taking proactive measures actions.

Except Togo, important, to names products was not too much many. For most Russian enterprises, the main reserve for optimizing the range of products is still the problem is based on a significant reduction in the product range. Too large a range has a negative impact on economic indicators – there are many items that in terms of sales volumes, they cannot even reach the break-even level. As a result, the overall profitability falls sharply. Only the exclusion of unprofitable and low-profit positions from assortment maybe give companies increase common profitability on 30–50 %.

In addition, a large assortment disperses the company's efforts and makes it difficult to make a competent choice. offering goods to customers (even sales staff are not always able to explain the difference between a particular item or name), distracts the attention of the end users consumers.

Here it would be appropriate to recall the psychology of human perception of information. The reality is that the average person is capable of perceiving at one time no more than 5–7 (rarely up to 9) semantic constructs. Thus, a person, when making a choice, first selects these same 5–7 options based on the same number of criteria. If the seller offers a greater number of selection criteria, the buyer begins to feel discomfort and independently filters out criteria that are insignificant from his point of view. That is the same thing happens when choosing the product itself. Now imagine what happens if a person has hundreds of practically indistinguishable (for him) goods in front of him, but he needs to buy them one. People in such a situation behave in the following way: either they refuse to do anything at all purchases, because they are unable to compare such a number of options, or they prefer That, what already took (or what seems familiar). Eat and more one categories people (near 7 %), lovers new products, which, vice versa, will choose something, what else not tried.

Thus, from the buyer's point of view (to ensure a calm choice from amenable perception options) assortment must consist Not more how from 5–7 groups of 5–7 items, i.e. the entire range is optimal from the point of view of perception should consist of 25–50 names. If there are objectively more names, then the output consists of only in additional classifications.

It is generally accepted that the buyer needs a wide range of products. This is the very a wide range of products is often even referred to as a competitive advantage. But in reality it turns out that for a manufacturer a wide range means hundreds of product

names, A for consumer – 7 names already more how enough.

And so the consumer does not need a wide range of products, but rather what is needed. For him diversity. If the enterprise professes a wide assortment approach, then it is enough to conduct analysis sales, look statistics, to make sure, what leaders sales are 5 - 10, at most 15% of the items, all other items sell very little, the demand for them is small, although costs few differ from costs by to the leaders sales. It turns out situation, when some names "feeds" all wide assortment enterprises. And this far not always justified with dots of vision provision completeness assortment (Darling argument about sellers), that there is availability various names for coatings maximum possible variants of ants needs clients. On practice it turns out, what completeness quite is provided, even if the existing range is reduced by half or even three times. The main thing in this case right classify all product and achieve to go, to V assortment were presented goods from each possible groups this classifications. Moreover, how more base for classifications company will be able to highlight, themes more weighted will solution. So, classification goods maybe be by satisfied needs clients, by functional appointment goods, by benefit For companies. Of particular importance in such a situation is the role played by certain positions assortment. For this products can classify by next groups:

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

B – supporting group of goods (goods that stabilize sales revenue and are located in stages of maturity);

C – strategic group of goods (goods designed to ensure future profits companies);

G – tactical group of goods (goods designed to stimulate sales of the main commodity groups and those in stages growth and maturity);

D – a group of goods under development (goods that are not present on the market, but are ready to the exit on market);

E – goods leaving the market (which do not bring profit and need to be removed) with production, output from market).

After this, it is necessary to determine the share of each group in the total volume of production. For sustainable position of the company in the product range structure: product group A and B should make up Not less 70 %.

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

To that same not always increase volume goods groups, bringing basic income, will contribute increase profit companies. Here important turn attention on remainder not implemented goods (which increase he will give and opportunity his further implementation).

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Planning of production volumes is one of the important problems of assortment policy. In economics, forecasting of future expenses and incomes is widely used. Based on calculating the cost of production using variable costs. The essence of this method is that the costs of the enterprise are divided into fixed and variable depending on from degrees their response on change scales production.

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

It should be emphasized that total fixed costs, being a constant value and not dependent on the volume of production, can change under the influence of other factors. For example, if prices grow, that aggregate constant cost Same are increasing.

The calculation method based on the coverage amount involves calculating only variables costs associated with the production and sale of a unit of output. It is based on calculation of average variable costs and average coverage, which is the gross profit and can be calculated as the difference between the price of the product and the amount of variable costs. Limiting the cost of production to variable costs only simplifies standardization, planning, and control due to the sharply reduced number of cost items. The advantage of this method of accounting and cost calculation is also significant decrease labor intensity accounting and his simplification.

At application calculation method In terms of coverage, it is advisable to use such indicators as the coverage amount (marginal income) and coverage ratio. Sum coatings (marginal income) it's called difference between revenue from implementations and all sum variables costs. Amount coatings can calculate and by-to another - how amount permanent expenses and profit. Calculation amounts coatings allows define means enterprises, received to her at implementations released products so that compensate constant cost and get profit. Like this in this way, sum coatings shows general level profitability, how total production, so and separate products:

how higher difference between corrupt at the price products And sum variables expenses, the higher sum his coatings And level profitability.

The coverage ratio is the share of the coverage amount in sales revenue. or the proportion of the average coverage V price goods.

It is also important to determine at what sales volume the gross costs of the enterprise will be recouped. To do this, it is necessary to calculate the

break-even point at which therevenue or production volume that ensures coverage of all costs and zero profit. That is, the minimum volume of revenue from sales of products is determined at which the profitability level will be greater than 0.00%. If the enterprise receives revenue greater than that which corresponds to the break-even point, which means it is operating profitably. By comparing these two revenue values, one can estimate the permissible reduction in revenue (sales volume) without the risk of ending up in the red. Revenue corresponding to the break-even point, it's called threshold revenue. Volume production (sales) V point breakeven is called the threshold volume of production (sales). The threshold volume of sales depends onprices products sold.

To assess how much actual revenue exceeds the revenue that provides thebreak-even, it is necessary to calculate the safety margin (the percentage deviation of actual revenue from the threshold). To determine the impact of a change in revenue on a change in profits calculate the indicator of production leverage. The higher the effect of production leverage, the more risky the situation is in terms of reducing profits enterprises.

To divide total costs into fixed and variable, we will use the method the highest and lower points which suggests the following algorithm:

- among data on the production volumes of various types of footwear and the costs of its production the maximum ones are selected and minimal values;

- are located differences between maximum and minimal values volume production and costs;

- the rate of variable costs per product is determined by allocating the difference tocost levels for period to the difference in levels volume production for this same period;

- the total amount of variable costs is determined for the maximum and minimum production volume by multiplying the variable cost rate by the corresponding volumeproduction;

- the total amount of fixed costs is determined as the difference between all costs and the magnitude of the variables expenses (example 1).

The minimum production volume is for model A – 500 pairs, the maximum – model release B – 1600 pairs.

Minimum and maximum cost on production shoes models A and B respectively make up 179465 rub. (358,93500) and 428180 rub. (428,181000). Difference V at production volume levels is 1100 pairs (1600-500), and at cost levels – 248715 rubles. (428180 - 179465). The variable cost rate per unit will be 226.1 (248715/1100). General size variables expenses on minimum volume production makes up 113,045 rubles (226.1 500), and for the maximum volume - 361,760 rubles (226.1 1600). The total

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amount of fixed costs is $179,465 - 113,045 = 66,420$, $428,180 - 361,760 = 66,420$. Thus, for our example, the amount of fixed costs will be 66,420 rubles and they will be distributed between the types of footwear produced in proportion to the full cost of each type of product. The profit from the sale of model A is a negative value. However, before, to decide on the

exclusion of this type of footwear from the range, it is necessary to calculate the profit from the sale of all types of products manufactured. In this case, it is important that sum revenue exceeded amount variable costs. Solution first example let's bring it together table 24.

Table 24. Solution first example

Indicator	Meaning , rub .
Revenue from implementations	951 008
Variables cost	798 132
Constant cost	66 420
Sum coatings , 1-2	152876
Coefficient coatings , 4/1	0.16
Threshold revenue , 3/5	415 125
Stock strength , %, (1-6)/1*100	56.35
Profit	86 456
Effect production lever , 4/8	1.77

Let's see how the company's profit will change if it stops producing the unprofitable model A. In this case, the company's revenue will decrease by the amount of revenue from sales of this species products and her the size will be 753 508 rub. ($951\ 008 - 197\ 500$).

At the same time, the total costs of the enterprise will also be reduced by the amount of variable costs required for the production and sale of brand a footwear. This value will be equal to 164290 rub. Since fixed costs do not depend on the volume of revenue, the refusal to produce shoe brand a not will affect on their general size.

Thus, the total costs of the enterprise without the production of shoe brand A will be RUB 633,842 ($798\ 132 - 164\ 290$). And organization not will receive loss V in the course his activity ($753,508 - 633,842 = 119,666$ rubles). Using the method of calculating the average coverage size allows making a decision on the feasibility of further production shoes of brand A.

Average coverage for both shoe brands is positive. If the enterprise reduces the output of brand A footwear by one unit, it will lose 66.6 rubles from covering fixed costs. Excluding the entire volume of this brand from production will lead to losses in the amount of 33,300 rubles ($500 \cdot 66.6$). From all of the above, we can conclude conclusion, what shoes brands A follows save in assortment.

Thus, making a decision based only on the amount of full costs and profit per unit of output is not

always advisable, because the enterprise may ultimately lose profit. Now let's consider a situation (example 2) when an enterprise plans release new products - model C V volume 1700 steam by price 467.40 r. for 1 pair. However, the production capacity of this organization is suitable for the production of only 4,000 pairs of shoes. And if it is going to establish production of shoes of model B, to him will have to refuse from release 500 steam others models. It arises question: follows whether to introduce new products into the range, and if so, what products should be produced shorten?

Average size variables expenses by new view the production is 375.34 rubles. Then the average coverage amount is 92.06 rubles ($467.40 - 375.34$). Increase profit enterprises for check production shoes models C will make up RUB 156,502 ($1700 \cdot 92.06$). Among all types of footwear produced by the enterprise, the lowest average the coverage size of model B (66.6 rubles). If we refuse to produce 500 pairs shoes, then the organization will lose 33,300 rubles, while from the production of brand B shoes the enterprise will additionally receive 156,502 rubles. The enterprise's gain from the change in the product range will be 123,202 rubles ($156,502 - 33,300$). Let's see how the safety margin, the effect of the production leverage and the enterprise's profit will change in the event of inclusion in the product range release shoes models C (table 25).

Table 25. Solution second example

Indicator	Meaning , rub .
Revenue from implementations	1 745 588
Variables cost	1,520 478

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Constant cost	66 420
Sum coatings , 1-2	225 110
Coefficient coatings , 4/1	0.13
Threshold revenue , 3/5	515 046
Stock strength , %, (1-6)/1*100	70.49
Profit	158 690
Effect production lever , 4/8	1.42

The following data they show, what V result updates assortment position enterprises improved:

- profit increased with 86 456 rub. to 158 690 rub.;
- stock strength increased on 14,14 % (70.49) - 56.35);
- effect production lever decreased on 0.35 point (with 1.77 to 1.42).

Thus, in the variable costing system, profit is reflected as a function of sales volume, while in the full allocation system it depends as from production, so and from implementation.

Both systems considered have their advantages and disadvantages. For example, when the volume of production exceeds the volume of sales, in a full distribution system expenses will show a higher profit. In the case when the sales volume exceeds volume production, more high profit will reflected V calculations cost price by variable costs. However, when calculating cost by variable costs, information for decision-making can be obtained with a significantly smaller number of calculations. The choice is up to the management of the enterprise in order to ensure a stable position for its enterprise in the conditions of unstable demand with timely and effective actions. This is especially important in the production of the entire range of children's shoes and when working with customers - with mothers and children, creating all the conditions for them to satisfy their interests. In the conditions of a market economy, in order to survive in a constantly changing economic Wednesday shoe enterprises necessary navigate on target audience, namely:

- an increase in the amount of profit as a result of the growth of the volume of sales of products, a 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. Availability high-quality, competitive shoes is necessary prerequisite highly efficient functioning of the shoe enterprises.

Important criterion competitiveness shoes on market is her price with corresponding to it quality and buyer's capacity of the population. The main criterion viability and profitability enterprises is profit, to enlarge loss V the first queue necessary decrease cost price shoes. From ratios changes

expenses by each article calculations depend changes full cost price, which includes all cost on production and implementation shoes.

Important factor, influencing on level expenses on production shoes is change assortment and technological process.

Selecting a technology that can effectively implement untagged targets in 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.

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.

Conclusion

This is only possible if business leaders implement modern technological solutions, formed on basis use multifunctional and universal equipment, and it is necessary to remember about that the innovative technological solution itself should not be expensive, that is, on the one hand, to provide the enterprise with sustainable technical and economic indicators and guaranteeing them demand not only in the sales markets of the regions of the Southern and North Caucasian Federal Districts, but in the regions of other districts of Russia and to be attractive to foreign consumers. But, on the other hand, sides, at consumers must be choice compare price niche on the proposed products with analogues of foreign companies, and always have priority. This will be possible with the formation of production based on the use of innovations and innovative activities with the involvement of nanotechnologies and nanomaterials, creating the opportunity for manufacturers to use casting methods for the manufacture of the entire range of products of a range of footwear. Wider use of the injection molding method will allow enterprises in

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market conditions to receive such a volume of profit that will allow them not only to firmly establish themselves maintain its position in the market for its footwear, but also ensure the dynamic development of its production in a competitive environment, this is especially important in the manufacture of all assortment a range of children's shoes, namely:

1. Analysis of the implementation of the competitiveness plan. It is carried out on the basis of comparison of the actual level of competitiveness of the enterprise with the planned value.

2. Analysis of the dynamics of the enterprise competitiveness level. The dynamics shows change indicator in time, moreover periodicity should be not less 1 years.

3. Identification of competitive advantages and competitive problems in the internal environment enterprises. This analysis is being carried out by results ratings competitiveness enterprises. Competitive problems will be those competitiveness factors that will receive the lowest (in comparison with competitors) dimensionless assessment of

indicators; competitive advantages - factors that received a higher assessment. The identified competitive advantages and competitive problems of enterprises are the information base for developing a strategy for increasing the competitiveness of enterprises.

The developed methodology for assessing and analyzing the competitiveness of an enterprise, in contrast from existing ones, namely:

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

secondly, reduces subjective factor V assessment;

thirdly, it allows for an in-depth analysis, thanks to the proposed indicators of enterprise competitiveness analysis, namely, based on innovative technological solutions in combination with the assortment policy of these very enterprises always have a message to ensure effective results of work, guaranteeing yourself and workers their own from bankruptcy.

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