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**Daniil Sergeevich Shcherbakov**

Institute of Service and Entrepreneurship (branch) DSTU  
bachelor

**Artyom Alexandrovich Tikhonov**

Institute of Service and Entrepreneurship (branch) DSTU  
bachelor

**Vladimir Timofeevich Prokhorov**

Institute of Service and Entrepreneurship (branch) DSTU  
Doctor of Technical Sciences, Professor  
Shakhty, Russia

**Galina Yurievna Volkova**

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

## THE PREFERENCE AND QUALITY OF PRODUCTS IS A GUARANTEE OF ITS DEMAND FOR CONSUMERS IN THE REGIONS OF THE SOUTHERN FEDERAL DISTRICT AND THE NORTH CAUCASUS FEDERAL DISTRICT

**Abstract:** In the article, the authors, using the developed software, assessed the possibility of a new term for assessing the quality of products, namely, "lean products" to help the consumer of this very light industry product have more effective criteria for preference when choosing an assortment for their needs. For the first time, we explored the possibilities of motivating a person for his effective management of the team of a light industry enterprise for the manufacture of demanded and import-substituting products in the demand market, taking into account its attractiveness and guaranteeing the enterprise sustainable TPE from their activities, considering the possibilities of a union of culture and effective management to ensure the production of demanded and competitive products consumers of the regions of the Southern Federal District and the North Caucasus Federal District. In addition, the authors believe that control within the framework of the QMS carries a psychological load and forms in the team a sense of responsibility for the implementation of the tasks formulated before it. But this is provided that a competent selection and recruitment of personnel is implemented, who have communication skills, professionalism and stress resistance.

**Key words:** respondents, experts, randomization, demand, competitiveness, import substitution, concordance coefficient, competence, survey, questionnaire, demand, product sales, convergence, divergence, quantity, measure, market, consistency, consumer, manufacturer, consumer culture, quality activity, quality of life, purchasing qualifications, economic policy.

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### Introduction

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Reanimating the concept of "Product attractiveness", we seem to return the domestic consumer to the market, although the market is waiting for a buyer with a high paying capacity. But today there are only 7% of such consumers in Russia, and they are not frequent visitors to those markets where the mass consumer makes purchases. The mass consumer differs from the solvent consumer in that he is extremely economical and it is difficult to "shake" him for purchase. This is where the main criterion for making a decision to purchase by a mass consumer will be the concept of "Product attractiveness", which requires a certain type of product that can charm him, and the presentation of this very product. And no less important factor is "cultural packaging", that is, the very criteria laid down in the "Product attractiveness" status.

Agreeing that today manufacturers do not produce what they can, but mainly what is especially profitable, because needs in the market are not determined by buyers. The markets are ruled by the seller in all persons and as the organizer - the owner of the market. And, of course, the owner of the market, in turn, is well aware of the importance of cooperation with the manufacturer for his well-being. Such a vicious circle provokes a situation that the concept of "quality" has become a bargaining chip, dependent on the understanding and taste of the seller, who, unfortunately, does not have such criteria, he simply does not own them. In this regard, the status "Product Attractiveness" is a litmus test for the consumer, if the manufacturer again turns to him through an alliance with the designer, making artsy products, that is, original, ultra-fashionable and modern.

### Main part

In modern conditions of market relations, a competitive environment and direct interaction of Russian and foreign manufacturers, solving 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 Federal District and the North Caucasus Federal District. In the world 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 production of domestic footwear in the strategy of competition in world markets is a long-term trend.

The task of increasing competitiveness is especially urgent for shoe enterprises, which, due to external factors (increased competition due to globalization, the global financial crisis) and internal (ineffective management), have lost their competitive positions in the domestic and foreign markets. In response to negative processes in the external environment, the processes of regionalization and the creation of various network structures are intensified, one of which is the union of commodity producers and the state.

The basis for the formation of criteria for assessing the competitiveness of enterprises in the regions of the Southern Federal District and the North Caucasus Federal District is the content of the concept of "competitiveness of an enterprise", which is understood as its advantages over 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 for determining the competitiveness of an enterprise (formula 1).

$$Kpk-f(Zreg; Pinw; Pinnov), (1)$$

where  $Kpk$ - assessment of the competitiveness of the enterprise;  $Zreg$  - a criterion for assessing the importance of an enterprise for the economic development of a region;  $Pinv$  is a criterion for assessing the investment potential of an enterprise;  $Pinnov$  is a criterion for assessing the innovative potential of an enterprise. Thus, on the basis of these criteria of competitiveness, we have proposed a system of indicators for assessing the value of any enterprise for the development of the regions of the Southern Federal District and the North Caucasus Federal District, which is presented in Table 1.

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

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

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**Table 1. Indicators for assessing the importance of the enterprise for the development of the regions of the Southern Federal District and the North Caucasus Federal District**

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

But in this case, it is necessary to find a solution that would allow the manufacturer to have a tool for assessing the effectiveness of the developed innovative technological processes. Such a solution is possible if we use the efficiency coefficient for such an assessment, the value of which is considered as the value of the concordance coefficient for assessing the results of a priori ranking (W), which changes (Kef) from 0 to 1. If its value tends to one, then this means that the manufacturer managed to find the most optimal solution to the innovative technological process, but if its value tends to zero, then an analysis of the reasons for such an unsatisfactory result and a search for errors that provoked such a result, and ways to eliminate the mistakes are required.

Our personal resources and means (PC) can be described using four dimensions of human nature: physical - volitional, spiritual, intellectual and socio-

emotional:

Physical - volitional: exercise, nutrition, stress management

intellectual: imagination, reading, planning, writing, social-emotional: inner security, empathy, service, synergy;

spiritual dimension: value clarification, commitment, study and meditation.

Effective Skills - Well-Learned Principles and Modelsbehavior. To turn something in your life into a skill, you need three components: knowledge, skill, desire.

Knowledge is a theoretical paradigm that defines what to do and why.

Skill determines how to do it.

And desire is motivation - I want to do (Figure 1)



**Fig. 1. Characteristics of effective skills: knowledge, skill, desire**

If one day we command that from now on our behavior depends on our decisions, and not on the surrounding conditions, then the very first skill necessary for the beginning of personal self-development is proactivity. Proactivity should be understood, comprehending it as a fact that, initiating what is happening, subordinating our feelings to our values, we are responsible for our actions and, first of all, in front of ourselves. The behavior of a proactive person is a product of his own choice; he does not look for the "guilty" for his actions and for their results. In

this case, he asks himself, and looks for the answer in himself. (Fig. 2) Stephen R. Covey believes that in order to achieve personal victory over himself, a person needs at least two more skills, except - "Be proactive" (1): these are "Begin by imagining the ultimate goal" (2), and "First, do what needs to be done first" (3). If we have already quite clearly defined the meaning of the goal in our activity, then we still need to figure it out with the third skill. In this case, we mean the need to manage your time, clearly understanding the degree of importance and urgency

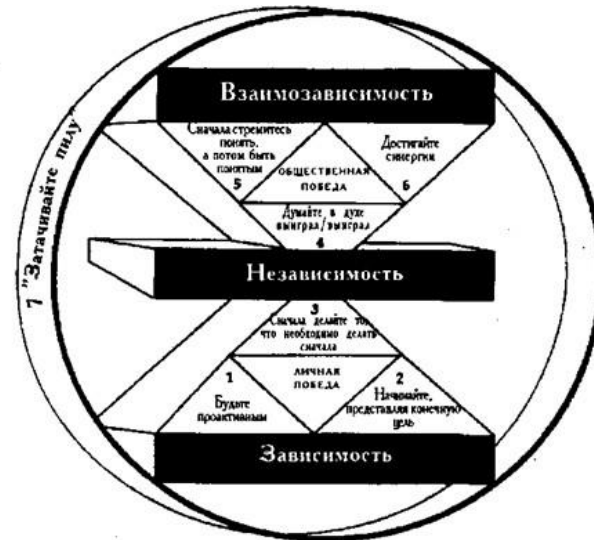
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of those things that we are planning to do.

Digressing from individual private aspects, we can say that the main components of any enterprise are the people who are part of this enterprise, the tasks for

which this enterprise exists, and the management that forms, mobilizes and sets in motion the potential of the enterprise to solve the problems it faces ...



**Fig. 2- Time Management Matrix:**

- 1 - Be proactive, 2 - Start with the ultimate goal, 3 - Do what needs to be done first, 4 - Think win / win, 5 - Seek to understand first, then be understood, 6 - Achieve synergy, 7 - "Sharpensaw "**

It is quite obvious that in order to master the skill "First, do what must be done first", not urgent, but very important things to maintain our resource, we will try to do first of all, and it is in this matter that we will develop the first and second skills ... As we master the first three skills, we will gain more and more independence from external factors and more and more open up the opportunity to consolidate personal victory, trying to interact in a new way with the world of our own kind, realizing objective interdependence. To do this, we need three more skills: "Think in the spirit of won / won" (4), "First strive to understand, and then be understood" (5), "Achieve synergy" (6). Cooperation and trust are both the result and the condition for consolidating these skills, which are important in communication and collective activity. Seventh Skill (7) Stephen R.

He did not ambiguously believe that we can count on success, on efficiency only when we make constant efforts in the formation of all these skills, working on comprehensive self-development.

Thus, it must be admitted that, working on your update alone, it is doubtful to be successful, even with all three ingredients to develop the necessary skills. Man is a social being. In reality, upbringing is carried out only through an act. Three are involved in upbringing: - in addition to the educated person, there should also be - an educator (do as I do) and a connoisseur (what they teach and how it turns out). With self-education - where to get two more missing ones? There is only one way out - to find an image that would be a teacher, to find an image that would be a

connoisseur. We did not make a reservation, and you were not mistaken - it is the image or images. For this, literary heroes, friends, girlfriends, dads, mothers, grandmothers, grandfathers can come up with your rich imagination.

Once again I want to recall another Russian proverb: "That until the thunder breaks out, the peasant does not cross himself." Is it really necessary to step on a rake, get a tangible blow on the forehead and shout - "Fu, I remembered the name of this tool, that it is a rake." It's funny and sad, and yet we believe in common sense that the truth is more expensive and the truth will prevail - we will be able to revive this very light industry, which was confirmed by the experts - respondents, showing unanimity on the main criteria for assessing the competitiveness of light industry enterprises, the list of which, approved following the meeting are summarized below.

Based on this understanding of the main components of the enterprise, it can be defined as a systematized, conscious association of people's actions, pursuing the achievement of certain goals. In the event that there are established boundaries of the enterprise, if its place in society is determined, the enterprise takes the form of a social cell and acts as a social institution. Such enterprises are both private and state enterprises, state institutions, public associations, cultural, educational institutions, etc. If the enterprise is not institutionalized, then in this case we are talking about organization as a process. For example, it can be organizing a meeting. In this view, the organization rather acts as a separate management

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function.

Any enterprise can be viewed as an open system embedded in the outside world. At the entrance, the enterprise receives resources from the external environment, at the exit, it gives it the product created at the enterprise.

Therefore, the life of an enterprise consists of three fundamental processes:

- obtaining raw materials or resources from the external environment;
- product manufacturing;
- transfer of the product to the external environment.

All three of these processes are vital to the enterprise. Management plays a key role in maintaining a balance between these processes, as well as in mobilizing enterprise resources for its implementation.

When we say that an enterprise is functioning, we mean that within its framework, people carry out certain actions aimed both at interacting with the external environment and at internal organizational

interaction. The first type of interaction is the role-based functioning of the enterprise. Here the function appears in its social interpretation and is part of the general role that any enterprise performs in the system of society, i.e. in a higher-level enterprise system.

The internal life of an enterprise consists of a large number of different actions, under processes and processes. Depending on the type of enterprise, its size and type of activity, certain processes and actions may take a leading place in it, while some processes that are widely carried out in other enterprises may either be absent or be carried out in a very small size. However, despite the huge variety of actions and processes, five groups of functional processes can be distinguished that cover the activities of any enterprise and which are the object of management by management. These functional groups of processes are as follows:

- production;
- marketing;
- finance;
- work with personnel;
- accounting (accounting and analysis of economic activity).

Production management assumes that the relevant management services manage the process of processing raw materials, materials and semi-finished products entering the entrance to the enterprise into the product that the enterprise offers to the external environment. For this, the management carries out the following operations:

- control product development and design;
- selection of a technological process, placement of personnel and technology in the process in order to optimize manufacturing costs and selection of methods for manufacturing a product;

- management of the purchase of raw materials, materials and semi-finished products;

- inventory management in warehouses, which includes storage management of purchased goods, home-made semi-finished products for internal use and final products;

- quality control.

Marketing management is designed to integrate the satisfaction of the company's customers and the achievement of the company's goals into a single consistent process through marketing activities for the implementation of the product created by the enterprise. For this, the management of such processes and actions as:

- market research;
- advertising;
- pricing;
- creation of sales systems;
- distribution of created products;
- sales.

Financial management consists in the fact that management exercises control over the process of movement of funds in the enterprise. To do this, it is carried out:

- budgeting and financial plan;
- formation of monetary resources;
- distribution of money between the various parties that determine the life of the enterprise;
- assessment of the financial potential of the enterprise.

Human resource management is associated with using the capabilities of employees to achieve the goals of the enterprise. HR work includes the following elements:

- selection and placement of personnel;
- training and development of personnel;
- compensation for work performed;
- creating conditions in the workplace;
- maintaining relations with trade unions

and resolving labor disputes.

Accounting management involves managing the process of processing and analyzing financial information about the work of an enterprise in order to compare the actual activities of the enterprise with its capabilities, as well as with the activities of other enterprises. This allows the enterprise to uncover problems that it should pay close attention to, and choose the best ways to carry out its activities, so as not to provoke bankruptcy.

The need to improve the quality management system at light industry enterprises is due to the following important reasons.

Firstly, it is an increase in the confidence of potential consumers in the products manufactured by this enterprise.

Secondly, this is an opportunity to significantly strengthen its position in existing markets, as well as significantly expand the spheres of influence by entering new domestic and foreign markets.

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And thirdly, this is a significant increase in labor productivity of any industrial enterprise, which is supposed to introduce QMS with the use of participatory management.

At present, enterprises pay great attention to the motivation of employees, since depending on how motivated the employee is, the results of his activities will also be visible. The main task of managers is to fully utilize the full potential of employees in their work. Moreover, managers understand that material incentives do not increase the loyalty and commitment of the enterprise. Participatory governance solves this problem.

The essence of such management is that under it the employees of the enterprise are included in the management process, participate in the activities of the enterprise, and make decisions on a number of issues. Moreover, if an employee of the enterprise has the right to vote, takes part in the activities of the enterprise, receiving remuneration for this, then he will work better and more productively. An employee whose opinion is taken into account, whose ideas are being implemented, will have a better attitude to their place of work and will work with full dedication.

In participatory management, employees can negotiate with the manager the goals and tasks that he will need to accomplish. Employees of the enterprise can form working groups from those employees with whom it would be pleasant and comfortable for them to work. In addition, employees of the enterprise can put forward their ideas and suggestions for improving the work of the enterprise as a whole. Moreover, for the advancement of ideas, there should also be a reward.

Effective governance has several benefits. Participation in the management of employees leads to an increase in the quality of decisions made, since employees may have information that is not known to the manager. With such management, employees can fully express themselves, show their knowledge and skills, as well as feel their importance for the company, thus increasing their motivation. Motivation is usually based not only on the personal achievements of the employee, but also on the overall result of the enterprise. The consolidation of employees into working groups can best reflect the corporate spirit of the enterprise. However, the participatory approach has its drawbacks in addition to its advantages. Not all people, by their nature, are ready to participate in the management of the organization and put forward ideas and proposals, bearing responsibility for them. Many employees find it much easier to do work as directed by their supervisor. Involvement of employees in management at the enterprise may not reflect in the best way on managers, as they may lose their influence on employees. A lot of time will also be spent on discussing problems, while an unambiguous decision may not be made, but time is wasted. Many ideas and

suggestions of the company's employees may be irrational and inappropriate due to lack of knowledge. Therefore, the leaders of the enterprise need to inform employees about the state of affairs at the enterprise, train staff in order to deepen their knowledge and put forward more effective and relevant proposals. Lack of recognition of the employee's idea can cause an ambiguous reaction from the employee putting forward his innovative proposals, thereby demotivating him. Therefore, the heads of the enterprise need to explain why this idea does not fit in a given situation.

Having considered all the pros and cons of participatory management, we can conclude that such management is not a lifesaver for improving business at the enterprise, but it allows you to see the problems of the organization from the inside and try to solve them not by the efforts of one person, but by the whole team, where everyone can express themselves for the benefit of the enterprise.

Regardless of the fact that the participatory method of personnel management of an enterprise is getting more and more approval in most countries with developed and developing economies every year, Russian light industry enterprises are not yet ready to introduce and fully realize the advantages of this method. This is because HR services tend to operate in a traditional fashion.

The majority of Russian enterprises, both long-running and newly established, use a directive management method. At such enterprises, managerial decisions are made individually, career growth is due to "good connections" with the manager, and not their own merits in work, frequent violations of labor laws are commonplace. The reason for the preference of the directive method is the national mentality of our country that has developed over many centuries, as well as the Soviet ideology still present in many enterprises. As a result, management in such enterprises is centralized, administrative and formal in nature.

No more than half of HR managers can achieve and skillfully use the consistency of the goals set with the capabilities of the enterprise and the interests of employees.

Another very important factor that does not allow adopting the participative method of personnel management at Russian enterprises is the influence of the national culture of Russia. The choice of a strategy for human resource management in the practice of an enterprise depends on this influence.

The cultural peculiarities of Russian entrepreneurs, according to the majority of researchers who have used a systematic approach, include dependence on the team and the norms of behavior formed by it, the desire for trusting relationships, and avoiding responsibility. Often the personal qualities of the employee are given priority over their success in the work performed, there is a mixture of personal and

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business relationships. Also, our Russian reality has noticed a tendency of entrepreneurs and their employees to bribery, concealment of income from the tax service, forgery of documents, disregard for ethical standards in relation to competitors. There is a gap in communication between the manager and the employee; in another way, we can say that the head of the enterprise is not available to lower-level workers. It is also noticed As a result of the foregoing, the conclusion suggests itself that in Russia the enterprises and the management of personnel management are formed ineffectively and working collective ties are practically absent. Enterprises devote all their attention to fulfilling the conditions set by the state bureaucratic apparatus, and not to fulfilling responsibility to consumers and society. Therefore, there is a difficulty in introducing "Western" management methods into Russian practice.

In order to most successfully implement parsitiative personnel management and prepare employees for a change in the approach to work in a team, first of all, it is necessary to establish measures to encourage individuality in each employee of the enterprise and to eliminate the established inaccessibility of the leader for the lower level. It is important to create a high-quality and effective system of motivation and continuous professional development, so that personnel become a source of competitiveness of the enterprise, meet modern requirements for human resource management.

The quality manual is aimed at applying a "process approach" in the development, implementation and improvement of the effectiveness of the quality management system in order to increase customer satisfaction by fulfilling their requirements.

The advantage of the process approach is the continuity of control, which it provides at the junction of individual processes within the system, as well as in their combination and interaction.

The main processes of the quality management system are:

- design and product development;
- drawing up a production plan;
- production;
- control and testing of products;
- packaging and storage of products;
- sale;
- purchases;
- provision of resources;
- marketing research.

Measurement and monitoring activities to ensure and verify product conformity are defined in comprehensive documentation, production plans and shift orders, technological processes, measurement, analysis and improvement procedures.

Monitoring, measurement, analysis and improvement activities include:

- customer satisfaction survey;

- internal audit;
- monitoring and measurement of processes;
- monitoring and product measurement;
- management of nonconforming products;
- continuous improvement, including corrective and preventive actions;
- determination of places of application of engineering and statistical methods.

Defects manifested in the sale of manufactured products indicate not only the poor quality of the products, but more about the unsatisfactory work of the enterprise.

The reduction of such cases will be possible through the use of participatory management of the implementation of the Policy and goals in the field of quality and procedures developed by the management of the enterprise within the framework of the quality management system, which form the requirements for all participants in the process to create conditions at the enterprise for the production of defect-free products and with strict control over them. implementation, namely:

1. Quality guide. It is the fundamental document of the management system. The quality manual describes the structure and content of the quality management system aimed at ensuring the conformity of products to customer requirements and mandatory requirements of regulatory documents (ND), and also sets out the Procedures (or provides links to them) developed within the QMS, describes the interaction between the processes of the management system quality.

2. Internal audit of the quality management system. This procedure is a mandatory documented procedure that establishes the order and sequence of actions when conducting internal audits (checks) of the quality management system.

3. "Warranty repair of products." This document describes the Product Warranty Repair process and sets out the procedure for handling customer claims.

4. Document and records management. Controlled documents are those that are prepared, identified, reviewed, agreed, distributed, stored and revised on the basis of predetermined, systematically used rules.

5. Management of nonconforming products. This document is a mandatory documented procedure that establishes: a) specific responsibilities of structural units, officials and individual performers for the management of nonconforming products; b) goals, objectives, terms, procedure for registration and registration of records and documents for the management of nonconforming products in the main and auxiliary production.

6. Organization of quality control. This document establishes: a) the procedure for organizing product quality control at the enterprise; b) the specific duties of officials and individual performers

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to control the quality of the enterprise's products, manage and identify non-conforming products.

7. Purchasing. This procedure establishes the procedure for evaluating and selecting suppliers, maintaining a questionnaire on suppliers and determining the supplier's reliability category, determines a unified procedure for purchasing components, materials and semi-finished products, storing them, ensuring production and effectively working with product consumers.

8. Design, development of assortment and its production. This document establishes the order of execution of the process "Design, development of assortment and its production" and is intended for: a) regulation and management of the activities of the division for the design and development of new types of products; b) continuous improvement of the quality management system and the results of the manufacturing process of demanded products.

9. Production of products. This document establishes the procedure for performing the process "Manufacturing products" and is intended to regulate and manage the activities of units for the production of products. "

10. Customer Satisfaction. To determine the dynamics of customer satisfaction, the QMS manager collects and organizes data from information sources. Sources of information about customer satisfaction are: customer satisfaction assessment questionnaire; consumer reviews; production volumes; volumes of products sold; prizes, awards and diplomas.

11. Technological preparation of production. This document establishes the procedure for performing the process "Technological preparation of production" and is intended for: a) to regulate and manage the activities of the division for the technological preparation of production of new types of products. b) continual improvement of the quality management system and the results of the process.

12. Organization and procedure for the "Quality Days". "Quality Day" is an operational meeting of the heads of structural divisions dedicated to the control and analysis of the quality of the enterprise and its divisions.

13. Statistical methods of quality management. Statistical control of product quality is an element of the mechanism for managing product quality and regulating the relationship between the supplier and the consumer, while the manufactured assortment of products is checked before and after its manufacture, and not only during its manufacture.

The main purpose of using statistical methods - regulation the process of creating a high quality product at all stages from marketing to operation with lower economic costs and high efficiency.

Statistical methods provide for the collection, systematization and mathematical processing of the results of production activities, analysis of information for taking corrective and preventive

measures, further research of the control object to achieve an acceptable (optimal) level of quality.

The implementation of the quality system is a complex of works that affects various aspects of the enterprise and its subsystem - the strategic management subsystem, the production subsystem, the logistics subsystem, personnel management, internal communications, document flow, etc. In this regard, the implementation of the quality system is quite difficult. a long and time consuming task. The solution to this problem, as a rule, takes place in several stages.

Let's formulate the main stages of QMS implementation, namely: improving the QMS makes sense only if the enterprise team has a desire to achieve significant results in the fight for the quality of its products, but all this should provoke the desire of the teams to reach new heights, move forward and guarantee themselves and their enterprises stable results from their activities.

To implement the formulated procedures and wishes, the following measures must be carried out, namely:

Step 1 - awareness by the top management of the purpose of creating and implementing the QMS at the enterprise;

Step 2 - establishing the needs and expectations of consumers and other stakeholders;

Step 3 - formation of management strategy, Quality Policy and Goals;

Step 4 - organization of quality training for all employees;

Step 5 - planning of work on the implementation of the QMS;

Step 6 - implementation of the QMS with the formation of a team consisting of various specialists;

Step 7 - establishing a system of processes, their coordinated relationship and interaction, highlighting the key processes necessary to achieve quality goals;

Step 8 - documenting the QMS (to the extent and degree of specification required specifically for your enterprise - not forgetting about the obligation of some documentation in accordance with the requirements of ISO 9001-2015);

Step 9 - internal audits;

Step 10 - revision of the QMS documentation and elimination of comments based on the results of internal audits and testing during the implementation of the developed regulatory documentation;

Step 11 - certification of the QMS;

Step 12 - further development of the QMS.

The light industry enterprise of the regions of the Southern Federal District and the North Caucasus Federal District has identified and manages numerous interrelated activities. The procedures have been identified, described and documented.

In addition, we developed, documented, implemented and maintain a quality management system in working order, which provided the company



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with constant improvement of its performance in accordance with the requirements of GOST R ISO 9001: 2015.

Such procedures within the quality management system are:

Basic procedures:

- \* design, development, production of prototypes and setting for serial production of LP 08 - 01;

- \* preparation of a production plan for medicinal product 03-01;

- \* control and testing of products for their compliance with the requirements of technical regulations;

- \* packaging and storage (produced according to standard and individual technological processes for each product);

- \* sale (The process is carried out by trade organizations, or marketing services of the enterprise);

- \* provision of resources. Management procedures:

- \* management processes of management;

- \* marketing research;

- \* the sequences and interactions of the processes are determined;

- \* defined for each procedure, the criteria and methods necessary to ensure effectiveness, both in the implementation and management of these procedures.

The procedure for the selection of criteria is set out in LP 01-01 "Procedure for the development, design, coordination and approval of the quality management system processes" and assumes:

- ensure that each process has the resources and information necessary to support and monitor those processes;

- monitor, measure and analyze these processes;

- take actions necessary to achieve planned results and continuous improvement of these processes;

- the processes of ensuring management are carried out: in terms of marketing, this is joint participation in exhibitions, issuing an assignment for advertising and researching market trends, in terms of sales, it is an agreement for the sale of products.

The transferred \ results of the development, documentation and implementation of the quality management system are confirmed by an internal audit (LP 13-03), conducted according to the audit program on a quarterly basis.

Internal audits of the QMS at the enterprise are carried out in order to:

- \* verification of the QMS compliance "with the requirements of ISO 9001: 2015 (GOST R ISO 9001-2015);

- \* assessment of the QMS compliance with the requirements established by the internal documentation of light industry enterprises;

- \* assessing the ability of the QMS to function effectively and efficiently;

- \* checking the implementation and effectiveness of corrective and preventive actions for nonconformities identified during previous audits;

- \* identifying areas of activity for improvement, opportunities and ways to improve the QMS.

Internal audits (inspections) are carried out: scheduled audit quarterly in accordance with the QMS internal audit program, approved together with the order on conducting internal audits by the heads of light industry enterprises, and an unscheduled audit is the basis for it:

- \* an increase in the number of comments or complaints about manufactured products;

- \* deterioration in quality manufactured products;

- \* checking the implementation of corrective and preventive actions and assessing their effectiveness;

- \* changes in the structure of enterprise management;

- \* the need to improve the procedures and processes of the enterprise's QMS;

- \* other reasons.

Audits can be carried out by both the QMS manager and other employees of the enterprise.

The selection of the audit team is carried out by the Deputy Executive Director for Quality, taking into account the need to ensure the independence of auditors from the audited activities; or other factors that can affect the effectiveness and efficiency of the internal audit of the QMS.

During the internal audit of the QMS, the chief auditor with the audit team collects information in order to verify the compliance of the QMS with the requirements of the international standard GOST R ISO 9001: 2015, fulfill the customer's requirements and the requirements of the QMS documents, the effectiveness and efficiency of the implementation of records and maintain them in working order, knowledge and understanding of the Policy and Objectives of enterprises in the field of quality, the degree of achievement of objectives in the field of quality, determining the possibility of improving the QMS.

Information gathering methods include:

- \* interviewing officials;

- \* monitoring activities, working environment;

- \* analysis of documentation.

Information revealed in the process of internal audit of the QMS is recorded by auditors.

At the end of the audit, the chief auditor prepares a report on the internal audit of the QMS. The report must contain complete, accurate and unambiguous information on the audit performed. This report is one of the types of quality records and is necessary for assessing the QMS and making decisions on its improvement. Copies of the report are sent to heads of

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structural divisions and senior management.

Light industry enterprises plan and conduct inspections of the quality management system in accordance with LP 13-03 "Internal audit of the quality management system"

The company's top management reviews the quality management system on a quarterly basis to ensure its continued suitability, adequacy and effectiveness. The analysis includes an assessment of opportunities for improvement and the need for changes in the enterprise's quality management system, including in the Quality Policy and Objectives. The quality manual is the main defining document of the quality management system and describing it in accordance with the requirements of GOST R ISO 9001: 2015.

The authors managed to develop software, with the help of which such a search will be justified and effective and will allow finding the best solution. At the same time, as criteria for a reasonable choice of the optimal power when forming

the algorithm justifiably selected exactly those criteria that provide the greatest

impact on the cost of finished products, namely:

- percentage of workload of workers, %;
- labor productivity of one worker, a couple;
- losses on wages per unit of production, rubles;
- unit reduced costs per 100 pairs of shoes, rubles;
- shoe production, 1 m2;
- the cost of equipment per unit of flow assignment (C)
  - total price (Stotal);
  - financial strength margin (Zfp);
  - break-even point (TB.y);
  - unit profit (Ex);
  - product profitability (R);
  - expenses for 1 rub. marketable products (31p etc.);
  - conditional variables costs (Zusl. per.units);
  - conditionally permanent costs (Zusl. settlement units).

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

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

and multifunctional equipment;

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

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

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

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

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

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

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

- conditionally variable costs (total variable costs of production of a unit of production) (Zusl.trans. maintenance and operation of equipment; 7st - costs for general production needs; 8st - costs of general operating expenses, they, together with conditionally fixed costs, constitute the production cost; 9 st - costs of commercial expenses. and the conditionally fixed costs make up the total cost, that is, the conditionally variable costs can be determined as the full cost - conditionally fixed costs, and vice versa, conditionally fixed costs can be defined as the full cost - conditionally variable costs);

- costs for 1 rub. commercial products show the relative amount of profit per ruble of operating costs, that is, this is the ratio of the unit cost to the wholesale price, which characterizes the effectiveness of measures taken to increase the competitiveness and demand for products in demand markets.

The maximum values of indicators for assessing the competitiveness of an enterprise are determined on the basis of their comparison between identical

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enterprises in the regions of the Southern Federal District and the North Caucasus Federal District. If only one enterprise of this direction operates in the regions, then to assess its competitiveness, the maximum values of the indicators for evaluating an identical enterprise in other regions of the Southern Federal District and the North Caucasus Federal District can be used. The values of the coefficients for assessing the competitiveness of an enterprise can theoretically vary from 0 to 1 (ratio 2).

$$TO_{NS} = 0 \div 1. \quad (2)$$

Consequently, enterprises that have received a comprehensive assessment, the value of which is close to one, will be competitive. In fact, the value of the coefficient will be less than one. To select the most promising enterprise for state incentives within the framework of PPP projects, attracting foreign investment, or receiving donor assistance, it is advisable to use the selection criterion, which is determined by function (3).

$$KP - \max \dots (3)$$

The importance of increasing the competitiveness of an enterprise lies in the mutual influence of the enterprise and the competitiveness of its branches: on the one hand (competitive enterprises contribute to the increase in the competitiveness of all enterprises in general (cumulative effect), and on the other hand, a competitive enterprise creates conditions for the development of the competitive advantages of its participants (synergistic effect).

The methodology is intended to identify promising potential enterprises for foreign investment within the framework of programs for creating innovation centers, as well as to organize state support for identical enterprises identified in the region within the framework of public-private programs, which makes it possible to compare the results of the work of different industry 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 Federal District and the North Caucasus Federal District, therefore the next task of the study is to develop a methodology for analyzing and assessing the competitiveness of enterprises in the regions of the Southern Federal District and the North Caucasus Federal District.

The methodology for researching the competitiveness of an enterprise made it possible to formulate the following system-forming signs of the concept of "enterprise competitiveness":

- 1) comparison with competitors;
- 2) a combination of consumer interests (product competitiveness) and producers' interests (effective use of the enterprise's competitive potential).

*Competitive potential of the enterprise* is a set of internal factors of the competitive advantages of enterprises that ensure its competitive position in the market. The elements of competitive potential were

determined on the basis of M. Porter's value chain concept, which he considers from the point of view of the source of competitive advantages of enterprises. The value chain allows you to divide all activities of the enterprise into several categories: primary types (logistics, operations, outbound logistics (MTO), marketing and sales, after-sales service) and supporting types (infrastructure, human resource management, technology development, logistics supply). Following this theoretical foundation, the competitive potential of an enterprise includes such components as marketing, management, finance, logistics,

On the basis of the theoretical study, the competitiveness of an enterprise can be defined as the property of an object to produce competitive products due to a 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 solving the following methodological problems.

The most adequate to the content of the concept of enterprise competitiveness is the method of the total weighted assessment of the factors of competitiveness, which consists in calculating the sum of the products of the assessments of the factors by their significance. Its advantages are that it allows:

- get a comprehensive assessment and compare it with the assessment of competitors;
- make a quantitative assessment of the main factors of the competitive advantages of the enterprise and, on the basis of it, identify the competitive advantages and competitive problems of the enterprise in order to develop an effective strategy for increasing competitiveness;
- monitor the competitiveness plan and take proactive control measures, flexibly responding to changes in the factors of the external and internal environment of the enterprise.

Since in the work the competitiveness of an enterprise is considered as a property of an object to produce competitive products due to a more efficient use of its competitive potential in comparison with competitors, the following criteria are proposed as factors for assessing competitiveness: the competitiveness of a product (considered as a result) and competitive potential (considered as a resource of an enterprise). The competitiveness of an enterprise is assessed in a specific market. The environmental factors for the regions of the same market will be the same, therefore they are not involved in the assessment. However, in planning the competitiveness of enterprises, environmental factors must be taken into account.

To assess the competitiveness of an enterprise, a system of dimensional (with different units of measurement) indicators is proposed. The index method was used to bring them to comparable

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(dimensionless) units of measurement.

To convert the dimensional units of measurement of competitiveness indicators into dimensionless ones, the index is calculated as the ratio of the dimensional indicator of the assessment of the competitiveness factor to the maximum value of the indicator in the given market. It seems that this method of comparing indicators for assessing the competitiveness of an enterprise has the following advantages: first, it allows you to compare the analyzed indicators with the indicators of the industry leader, which corresponds to the essence of the category "competitiveness" as a comparison with a competitor; secondly, it is less laborious and easily algorithmic; third, it is more suitable for comparing quantitative rather than qualitative indicators.

Thus, a methodology is proposed for analyzing and

assessing the competitiveness of an enterprise based on measuring competitive potential, which includes the following stages:

- selection of indicators for assessing the factors of enterprise competitiveness;
- determining the importance of indicators in the overall assessment of competitiveness;
- calculation of dimensionless estimates of the indicators of the competitiveness of the enterprise;
- assessment of the competitiveness of the product;
- calculation of the generalized indicator of the competitiveness of the enterprise;
- analysis of the competitiveness of the enterprise.

Table 2 shows a system of indicators for assessing the competitive potential of enterprises.

**Table 2. The system of indicators for assessing the competitive potential of an enterprise**

Factors of the competitive potential of the enterprise	Indicators for assessing the competitive potential of an enterprise
1. Efficiency marketing	The ratio of the quality of the product and the costs of its production and marketing
	Growth rate of marketable products
	Growth in sales and profits
	Profitability
2. Efficiency management	Market share, image
	Return on total assets, return on equity; return on investment
3. The financial condition of the enterprise	Net profit for 1 rub. sales volume; profit from product sales per 1 rub. sales volume; profit ex. period for 1 rub. sales volume
	Equity ratio; current liquidity ratio; coverage ratio, autonomy ratio, fixed asset index, total profitability of the enterprise, return on equity, profitability of products
4. The level of organization of production	Production capacity utilization rate; production and sales facilities; volume and directions of investments
	The share of certified products in accordance with international standards of the ISO 9000 series
	Depreciation of OPF, growth of labor productivity
5. Efficiency of MTO	The quality and prices of the supplied materials. Material return, turnover, allowing direct connections; the coefficient of uniformity of goods receipt; profitability of transaction costs; profitability of purchasing goods
6. Activity of innovation activity	Annual expenditure on R&D, number of patents for inventions
	The share of innovative products, the share of product exports, the number of advanced technologies created
	The volume of shipped innovative products (services), the number of patented technologies, the number of patented technologies, the cost of innovation, the number of acquired and transferred new technologies, software
7 competitiveness staff	Personnel turnover rate, performance lead rate labor in relation to wages, educational level of the labor force, level of professional qualifications of workers

For each factor of the competitive potential of enterprises, indicators of enterprise competitiveness

and their significance were selected (Table 3).

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**Table 3. The system of indicators for assessing the competitiveness of the enterprise and their significance**

Competitive factors enterprises	Indicators for assessing the competitiveness of the enterprise	Significance of indicators %
1. Competitiveness of goods	Weighted average for the product range of competitiveness of the goods	50
2. Efficiency marketing	Exceeding the permissible level of stocks of finished goods	5
	Sales growth rate	5
	Total	2
3. Efficiency management	Return on investment	3
	Costs per 1 rub. products sold	3
	Total	6
4. Financial condition of the enterprise	Coefficient of provision with own circulating assets	3
	Current liquidity ratio	3
	Total	6
5. The level of organization of production	Capacity utilization rate	2
	Labor productivity	2
	Depreciation of fixed assets	2
	Total	6
6. Efficiency of MTO	Reducing the level of material consumption	3
	Material efficiency	3
	Total	6
7. Activity of innovation activity	Share of innovative products	5
	Cost of innovation	5
	Total	2
8. Competitiveness nstaff	Coefficient of advancing labor productivity growth in relation to wage growth	3
	Employee turnover rate	3
	Total	6
	Total importance of competitive potential	50
	Maximum significance score	100

Determination of the importance of indicators in the overall assessment of competitiveness. The economic meaning, embedded in the content of the concept of "enterprise competitiveness" (as the ability of an enterprise to produce competitive goods due to the higher value of its competitive potential in comparison with competitors), should be formed in such a way that the importance of the terms of enterprise competitiveness 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 the competitiveness of the enterprise will have the form (function 4):

$$Kp = f(50\% Kt, 50\% PC), \quad (4)$$

where  $K_{\Pi}$  is the competitiveness of the enterprise;  
 $CT$  - the competitiveness of the product;  
 $PC$  - the competitive potential of the enterprise.

It is proposed to determine the significance of

particular indicators for assessing competitive potential as follows. The greatest importance (10%) in the assessment is occupied by such factors as the activity of innovation and marketing efficiency, which is justified by the specifics of the industry: high importance for consumers of such product properties as compliance with the fashion direction; frequent changes in fashion and its impact on changing consumer preferences; the choice of "fashion products" is dictated by aesthetic considerations and public acceptance; high differentiation of consumer preferences by market segments; a wide range and lack of a reference sample with which to compare to assess the competitiveness of a product.

The significance of the other five factors of competitive potential (management efficiency, the financial condition of the enterprise, the level of production organization, the efficiency of the material supply chain, the competitiveness of the personnel) is assumed to be equal to each other and is determined by mathematical calculations:

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$(50\% - 20\%) / 5 = 6\%$ .

The significance of particular indicators for assessing each factor of competitive potential is determined by dividing the significance for each factor by the number of indicators for assessing this factor. As a result, the following estimates of significance were obtained, which are presented in Table 3. Probably, another solution is possible, but the authors came to the conclusion that such an approach would be more reasonable and more effective. Indices of dimensionless indicators are determined for positive indicators that have a positive trend - growth (for example, profitability of products sold, labor productivity) and for negative indicators that have a positive trend - decrease (for example, depreciation of fixed assets, excess of finished goods in the warehouse compared with the norm, the rate of turnover):

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

We believe that the more effective way to translate indicators that have a "negative value", that is, the lower the level of material consumption, the more effective the competitiveness of the goods, consider it as "+1", and with an increase in the level of material consumption, the indicator of the competitiveness of the goods will decrease in this case. the level of material consumption will tend to zero. Thus, the value of the coefficient of efficiency of the technological process will always have a positive value and strive for unity, thus confirming the most reasonable choice of innovative technological solutions that guarantee the enterprise and products competitive advantages in demand markets with similar enterprises and their products.

Assessment of the competitiveness of the product. Light industry products, due to their diversified nature, are diverse in their consumer and technical properties and have a wide assortment. In order to reduce the complexity of calculations, it is proposed to assess the competitiveness of the assortment group of goods. An assortment group is understood as an assortment of goods, united by common characteristics into certain sets of goods.

Light industry goods have different properties due to their industry affiliation (garments, knitwear, footwear, fabrics, etc.). The parameters for assessing the consumer properties of light industry goods are subdivided into the following groups: aesthetic, functional and cost. Each group of parameters is

characterized by a system of single indicators. To determine them, it is proposed to use a priori ranking using the developed questionnaires, in which a list of assessment indicators by type of goods has been prepared for the respondents. Respondents can supplement this list by including indicators that, in their opinion, are important in assessing the competitiveness of a product. The developed questionnaires make it possible to assess the significance of individual consumer parameters of goods for various market segments.

The final set of parameters of the product, by which the competitiveness will be assessed, is carried out according to the value of the assessment of the importance of consumer parameters.

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

$$TO_{NS} = 0 \div 100. \quad (5)$$

For the qualitative characteristics of the obtained assessments of competitiveness, a scale for assessing the quality level is required. In economic practice, they use the principle of constructing scales with an equal step, progressive and regressive scales. Progressive and regressive scales are most often used for material incentives. We believe that the most appropriate is a scale with an equal step, since it, firstly, corresponds to solving a practical problem (specification of the qualitative level of competitiveness), and secondly, it is easy to build and use.

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 on the basis of their competence to the problem under consideration. The need for such an approach is due to the desire to have an objective assessment of competence, taking into account not only the opinion of the invited party of the expert respondents to participate in the survey, but also using the assessment criterion - the coefficient of concordance - the value of which varies from 0 to 1. And if  $W = 0-0,5$  - this is their lack of agreement with the opinion of those experts whose value of the coefficient of concordance ( $W$ ) tends to 1, which confirms their high competence and the possibility of their further participation as expert respondents. The results of a survey of experts on assessing the competitive potential of light industry enterprises, although they received the value of the coefficient of concordance ( $W$ ) in the range of 0.4-0.6, but excluding heretics, that is, those respondents whose opinion does not coincide with the opinion of most other experts, we found a pleasant fact that the opinion of those respondents whose authority is beyond doubt, and those whom the program classified as heretics, have an unambiguous or close opinion that the factors characterizing the influence of competitive potential on the competitiveness of an enterprise are identical, and they can be used in further research in

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assessing this very competitiveness of enterprises, assuming that he is able to manufacture import-substituting products for consumers in the regions of the Southern Federal District and the North Caucasus Federal District. At the same time, manufacturers have every reason for these criteria,

- the ratio of the quality of the product and the costs of its production and marketing;
- sales growth rates;
- costs of innovation;
- labor productivity;
- the level of partnerships with interested participants in the production of import-substituting products;
- costs per ruble of products sold, and the main criterion;
- the weighted average of the product range of the competitiveness of the goods.

But at the same time, all the responding experts were unanimous that the competitiveness of the enterprise will be more stable over time if the enterprise's share in the demand market is stable. In any case, it will not decrease over time if it is guaranteed a return on investment and, of course, a stable profitability of the total assets of the light industry, engaged in the production of import-substituting products, is ensured. The opinion of all experts is justified that the competitiveness of an enterprise is also influenced by a stable trade turnover on the basis of direct contractual relations with the sellers of the products of these same enterprises.

Agree we are with them on the issue of the role of highly qualified personnel, which of course, although it was reflected in the questionnaire in the form of one criterion - the employee turnover rate - but did not cause the experts, with regret, concern about the liquidation of lyceums, colleges, on the basis of which they trained highly qualified workers and middle managers - foremen, technicians, mechanics, technologists, engaged in servicing not only an innovative technological process, but also innovative equipment. And it is completely sad that the training of engineering and technical personnel has practically ceased, explaining all this by the lack of their demand, although the heads of the enterprises themselves are at a loss. There is also a downside to this situation, namely, that managers have withdrawn from training these highly qualified specialists through targeted training in colleges and universities, not wanting to bear the costs of this very training, forgetting the Russian proverb: "A miser pays twice." It is also disappointing that the majority of enterprise managers believe that it will be resolved by itself, but if a shoemaker, a seamstress-minder, a furrier can be trained in the workplace, then it is unlikely to prepare a leading engineer for a production manager and organizer for filled technological processes with an effective innovative solution.

Once again I want to recall one more Russian

proverb: "That until the thunder breaks out, the peasant does not cross himself." Is it really necessary to step on a rake, get a tangible blow on the forehead and shout - "Ugh, I remembered the name of what this tool is, what a rake." It is funny and sad, and yet we believe in common sense that the truth is more expensive and the truth will prevail - we will be able to revive this very light industry, which was confirmed by the experts - respondents, showing unanimity on the main criteria for assessing the competitiveness of light industry enterprises.

To confirm the effectiveness of the software product on assessing the competence of survey participants who are invited as respondents, we first calculated the results of a survey of respondents about the impact of the criterion of competitive potential on the competitiveness of an enterprise, in terms of their competence. The most interesting thing is that the results of assessing the influence of the criterion of the competitive potential of an enterprise coincide only by 50%, but this result is justified by the complexity of the questions - the factors proposed to the respondents, the meaning of which assumed the participation of only highly qualified specialists on the problem under study. But then the task formulated by the authors when developing this software for assessing the consistency of survey participants with any degree of their awareness of the object under study would not have been realized.

Even obtaining a negative result when the value of the coefficient of concordance (W) is less than 0.5 or tending to 0, this is also a result that confirms either the complexity of the problem or its lack of study, that is, additional investigated problem is required with the correction of the questionnaire with an increase in the number of factors. but more often with a decrease in the number of factors, since the researcher is entitled to exclude from the questionnaire those factors on which the researchers already have an identical opinion. Such formation of the questionnaire will provoke a decrease in the cost of a priori ranking, get a reliable answer to the question posed and formulate an opinion that will be more significant for making a final decision.

To confirm our assumptions, it is necessary to conduct a survey on the influence of factors on the demand for fur products in connection with their chipping, in order to reduce counterfeiting and exclude manufacturers from the desire to make products from low-quality, less popular furs, passing them off as elite ones.

A questionnaire was developed, in which we included only those factors that are always heard by the specialists involved in the production of these very fur products.

The same factors are understandable to consumers of fur products, since each of them was naturally interested in the product that he was going to purchase. The results of the survey confirmed the

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validity of our assumptions about the effectiveness of the software for assessing the most significant factors, because the opinion of the expert respondents is consistent with the experts, namely:

- X6. type of fur;
- X7 - resistance to low temperatures, heat-shielding properties;
- X8 - price;
- X1 - lightfastness to fur coloring;
- X3 - resistance to dry cleaning;
- X10 - weight (product weight);
- X14 - the thickness of the hairline;
- X9 is the duration of the warranty period;
- X4 - lack of variability in the product;
- X15 - the softness of the hairline;
- X20 - grade of skin.

Other factors were not identified by experts for several reasons, but the main thing is that they did not have sufficient experience in participating in assessing the quality of fur products, and on the role of those factors that shape their quality. This is confirmed by the obtained value of the concordance coefficient in the range of  $W < 0.5$ . But in any case, the use of software allows customs to ensure the supply of high-quality fur products to the domestic markets, protecting our consumers from counterfeiting, counterfeiting, and smuggling. In addition, the identification of the most significant factors creates the direction of the researcher's actions in order to offer manufacturers the improvement of innovative technological solutions in the production of fur products that meet the requirements of technical regulations and regulatory documents,

Tables 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 footwear. The analysis of the obtained characteristics for three variants of a given technological process in the manufacture of the entire assortment of footwear has confirmed the effectiveness of the software product given below for evaluating the proposed innovative technological process using universal and multifunctional equipment. So, with a range of 300 - 900 pairs, the best according to the given criteria is the output volume of 889 pairs (for men) and 847 pairs (for women). If the production areas proposed by the regional and municipal authorities of these districts - the Southern Federal District and the North Caucasus Federal District - according to the normative indicators, will not allow the calculated production volumes to be realized, then, in this case, the option of the optimal capacity is chosen that is acceptable, for example, the production volume of 556 pairs, which corresponds to the normative indicators for the proposed production areas and is characterized by the best values of the indicated criteria, which form the cost of the entire assortment of shoes. The generalized volumes of the main costs in the production of men's shoes are shown in Table 13, and in the production of

women's shoes.

To assess the effectiveness of the production activity of a shoe company, it is necessary to analyze the annual results of the operation of the enterprise for the production of men's and women's assortment of shoes.

Assortment formation is a problemspecific goods, their separate series, determination of the relationship between "old" and "new" goods, goods of single and serial production, "high technology" and "conventional" goods, materialized goods, or licenses and know-how. When forming the assortment, problems of prices, quality, guarantees, service arise, whether the manufacturer is going to play the role of a leader in creating fundamentally new types of products or is forced to follow other manufacturers.

The formation of the assortment is preceded by the development of the assortment concept by the enterprise. It is a directed construction of the optimal assortment structure, product offer, while, on the one hand, the consumer requirements of certain groups (market segments) are taken as a basis, and on the other, the need to ensure the most efficient use of raw materials, technological, financial and other resources by the enterprise. in order to produce products with low costs.

The assortment concept is expressed in the form of a system of indicators characterizing the possibilities of optimal development of the production assortment of a given type of goods. These indicators include: a variety of types and varieties of goods (taking into account the typology of consumers); the level and frequency of the assortment renewal; the level and ratio of prices for goods of this type, etc.

The assortment formation system includes the following main points:

- determination of current and future needs of buyers, analysis of the ways of using shoes and peculiarities of purchasing behavior in the relevant market;
- assessment of existing competitors' analogues;
- a critical assessment of the products manufactured by the enterprise in the same range as in paragraphs. 1 and 2, but from the point of view of the buyer;
- deciding which products should be added to the assortment, and which ones should be excluded from it due to changes in the level of competitiveness; whether it is necessary to diversify products at the expense of other areas of production of the enterprise that go beyond its established profile.
- consideration of proposals for the creation of new models of footwear, improvement of existing ones;
- development of specifications for new or improved models in accordance with the requirements of buyers;



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– exploring the possibilities of producing new or improved models, including issues of prices, costs and profitability;

– testing (testing) footwear, taking into account potential consumers in order to find out their acceptability in terms of key indicators;

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

– assessment and revision of the entire range.

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

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

Achieving the highest possible profitability is ensured through constant monitoring of economic indicators and timely decision-making on adjusting the assortment.

The stability of marketing indicators is ensured, first of all, due to constant monitoring of the market situation and timely response to changes, and even better, the adoption of proactive actions.

In addition, it is important that there are not too many product names. For the majority of Russian enterprises, the main reserve for assortment optimization still lies in a significant reduction in the assortment range. Too large assortment has a bad effect on economic indicators - there are many positions that cannot even reach the break-even level in terms of sales. As a result, the overall profitability drops dramatically. Only the exclusion of unprofitable and marginal items from the assortment can give the company an increase in overall profitability by 30-50%.

In addition, a large assortment diffuses the strength of the company, makes it difficult to offer a competent product to customers (even the sales staff are not always able to explain the difference between a particular item or name), and scatters the attention of end consumers.

Here it will be appropriate to recall the psychology of human perception of information. The reality is that the average person is able to perceive no more than 5-7 (rarely up to 9) semantic constructs at a time. Thus, a person, making a choice, first chooses these same 5-7 options based on the same number of criteria. If the seller offers a larger number of selection criteria, the buyer begins to feel discomfort and independently weeds out criteria that are insignificant

from his point of view. The same happens when choosing a product itself. Now imagine what happens if there is a hundred practically indistinguishable (for him) goods in front of a person, and he needs to buy one. People in such a situation behave as follows: either they refuse to buy at all, since they are not able to compare such a number of options, or prefer what they have already taken (or what seems familiar). There is another category of people (about 7%), lovers of new products, who, on the contrary, will choose something that they have not tried yet.

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

It is generally accepted that the customer wants a wide range of products. This widest assortment is often referred to even as a competitive advantage. But in fact, it turns out that for a manufacturer a wide assortment is hundreds of product names, and for a consumer - 7 items is already more than enough.

And thus, the consumer does not need a wide assortment at all, but the variety he needs.

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

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

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

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

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

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

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

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

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

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

In addition, an increase in the volume of goods of groups that generate the main income will not always contribute to an increase in the company's profits. Here it is important to pay attention to the remainder of unsold goods (what increase it will give and the possibility of its further sale).

Production planning is one of the important problems of assortment policy. In economics, forecasting of future expenses and income is widely used on the basis of calculating the cost of production at variable costs. The essence of this method lies in the fact that the costs of the enterprise are divided into fixed and variable, depending on the degree of their response to changes in the scale of production.

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

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

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

also a significant reduction in the labor intensity of accounting and its simplification.

When applying the method of calculating the amount of coverage, it is advisable to use indicators such as the amount of coverage (marginal income) and the coverage ratio. The amount of coverage (marginal income) is the difference between sales revenue and the total amount of variable costs. The amount of coverage can be calculated in another way - as the sum of fixed costs and profit. Calculation of the amount of coverage allows you to determine the funds of the enterprise, received by it in the sale of manufactured products in order to reimburse fixed costs and make a profit. Thus, the amount of coverage shows the overall level of profitability, both of the entire production and of individual products: the higher the difference between the selling price of a product and the sum of variable costs, the higher the amount of coverage and the level of profitability.

The coverage ratio is the proportion of coverage in sales revenue or the proportion of the average coverage in the price of a product.

It is also important to determine at what volume of sales the gross costs of the enterprise will be recouped. To do this, it is necessary to calculate the break-even point at which the proceeds or the volume of production are accepted, which will cover all costs and zero profit. Those. the minimum volume of proceeds from the sale of products is revealed, at which the level of profitability will be more than 0.00%. If the company receives more revenue than the break-even point, then it is working profitably. By comparing these two values of revenue, you can estimate the allowable decrease in revenue (sales volume) without the danger of being at a loss. The revenue corresponding to the break-even point is called the threshold revenue. The volume of production (sales) at the break-even point is called the threshold volume of production (sales).

To estimate how much the actual revenue exceeds the breakeven revenue, it is necessary to calculate the safety factor (the percentage deviation of the actual revenue from the threshold). To determine the effect of a change in revenue on a change in profit, the production leverage ratio is calculated. The higher the effect of production leverage, the more risky from the point of view of reducing profits is the position of the enterprise.

To divide the total costs into fixed and variable costs, we will use the high and low points method, which assumes the following algorithm:

– among the data on the production volumes of various types of footwear and the costs of its production, the maximum and minimum values are selected;

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

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

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

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

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

The minimum and maximum costs for the production of footwear models A and B, respectively, amount to 179,465 rubles. ( $358.93 \times 500$ ) and 428 180 rubles. ( $428.18 \times 1000$ ). The difference in the levels of the volume of production is 1100 pairs (1600-500), and in the levels of costs - 248715 rubles. ( $428180 - 179465$ ). The variable cost rate per item is 226.1 ( $248715/1100$ ). The total amount of variable costs for the minimum production volume is 113,045 rubles. ( $226.1 \times 500$ ), and for the maximum volume - 361,760 rubles. ( $226.1 \times 1600$ ). The total fixed costs  $179465 - 113045 = 66420$ ,  $428180 - 361760 = 66420$ . Thus, for our example, the value of fixed costs will be 66420 rubles. and they will be distributed among the manufactured types of footwear in proportion to the total cost of each type of product.

The profit from the sale of Model A is negative. However, before deciding to exclude this type of footwear from the assortment, it is necessary to calculate the profit from the sale of all manufactured types of products. At the same time, it is important that the amount of revenue exceeds the amount of variable costs.

Let's see how the profit of the enterprise will change if the production of unprofitable model A is abandoned. In this case, the company's revenue will decrease by the volume of revenue from the sale of this type of product and its size will be 753,508 rubles. ( $951\,008 - 197\,500$ ).

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 164,290 rubles. Since fixed costs do not depend on the amount of revenue, the abandonment of the production of brand

A shoes will not affect their total value.

Thus, the total costs of the enterprise without the production of brand A footwear will amount to 633,842 rubles. ( $798\,132 - 164\,290$ ). And the organization will not receive a loss in the course of its activities ( $753\,508 - 633\,842 = 119\,666$  rubles). The use of the method of calculating the average size of the coverage makes it possible to make a decision on the feasibility of further production of brand A footwear.

The average coverage for both shoe brands is positive. If the company reduces the output of brand A footwear by one unit, it will lose 66.6 rubles. from covering fixed costs. The exclusion from production of the entire volume of production of this brand will lead to losses in the amount of 33,300 rubles. ( $500 - 66.6$ ). From the foregoing, we can conclude that brand A shoes should be kept in stock.

Thus, it is not always advisable to make a decision based only on the value of total costs and profit per unit of production, because in the end result the enterprise may lose profit. Now let's consider the situation (example 2), when the company plans to release a new product - model B in the amount of 1,700 pairs at a price of 467.40 rubles. for 1 pair. However, the production facilities of this organization are suitable for the production of only 4,000 pairs of shoes. And if it is going to start producing Model B shoes, it will have to abandon the production of 500 pairs of other models. The question arises: should we introduce new products into the assortment, and if so, what products should be cut back?

The average value of variable costs for a new type of product is 375.34 rubles. Then the average coverage is 92.06 rubles. ( $467.40 - 375.34$ ). The increase in the profit of the enterprise due to the production of shoes of model B will amount to 156,502 rubles. ( $1700 \times 92.06$ ). Among all types of footwear produced by the enterprise, model B has the smallest average coverage (66.6 rubles). If the production of 500 pairs of shoes is abandoned, the organization will lose 33,300 rubles, while the enterprise will additionally receive 156,502 rubles from the production of brand B footwear. The profit of the enterprise from the change in the assortment will amount to 123,202 rubles. ( $156\,502 - 33\,300$ ). Let us trace how the safety factor, the effect of production leverage and the profit of the enterprise will change if model B is included in the assortment of footwear production (table 4).

**Table 4. Solution of the second example**

Index	Value, rub.
Revenues from sales	1,745,588
Variable costs	1,520,478
Fixed costs	66420
Coverage amount, 1-2	225 110
Coverage ratio, 4/1	0.13

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Threshold revenue, 3/5	515,046
Safety factor, %, (1-6) / 1 * 100	70.49
Profit	158 690
Production Leverage Effect, 4/8	1.42

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

- profit increased from 86,456 rubles. up to 158 690 rubles;
- safety margin increased by 14.14% (70.49 - 56.35);
- the effect of production leverage decreased by 0.35 points (from 1.77 to 1.42).

Thus, in the costing system for variable costs, profit is reflected as a function of the volume of sales, and in the full distribution system, it depends on both production and sales.

Both considered systems have their own advantages and disadvantages. So, for example, when the volume of production exceeds the volume of sales, a higher profit will be shown in the system of full cost allocation. In the case when the volume of sales exceeds the volume of production, the higher profit will be reflected in the calculation of the cost price at variable costs. However, when calculating the cost of variable costs, information for making a decision can be obtained with significantly fewer calculations. The choice is up to the management of the enterprise in order to ensure its stable position in the conditions of unstable demand with timely and effective actions. This is especially important in the manufacture of the entire assortment of children's shoes and when working with customers - with mothers and children, creating all the conditions for them to satisfy their interests.

In a market economy, in order to survive in a constantly changing economic environment, shoe enterprises need to focus on the target audience:

- an increase in the amount of profit as a result of a company in the volume of sales of products, a decrease in its cost price and an increase in product quality.

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

An important criterion for the competitiveness of footwear on the market is its cost with its corresponding quality and the purchasing power of the population.

The main criterion for the viability and profitability of an enterprise is profit; in order to

increase losses, first of all, it is necessary to reduce the cost of shoes.

The change in the total cost, which includes all the costs of manufacturing and selling footwear, depends on the ratio of changes in costs for each calculation item.

An important factor affecting the level of costs for the production of footwear is the change in the assortment and the technological process.

Choosing a technology that is capable of efficiently realizing unmarked goals in a highly competitive environment will ensure that the developed range of footwear will be chosen by the buyer and will allow the enterprise to get the maximum profit.

To solve this problem, it is necessary to most widely use the injection method, which ensures the manufacture (production) of the entire assortment of high quality footwear with different profitability of certain types of footwear to meet the demand of various groups of the population.

In the cost of footwear production, the largest share is made up of costs for raw materials and basic materials, and then for wages and depreciation deductions.

The production of footwear by the molding method is possible with the use of artificial and synthetic leather and textile materials, which will reduce the cost and get a large profit, because the range of these materials is cheaper and much more varied.

Production per year before the introduction of 98,800 pairs, after the introduction of 172,900 pairs.

To make a profit, the company must constantly monitor the proportion of costs for the manufacture of the proposed many assortment of footwear.

### Conclusion

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

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production,

The wider application of the injection method will allow enterprises in market conditions to receive such a volume of profit that will allow them not only to firmly hold their positions in the sales market for their shoes, but also to ensure the dynamic development of its production in a competitive environment, this is especially important in the manufacture of the entire product range. children's shoes:

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

2. Analysis of the dynamics of the level of competitiveness of the enterprise. The dynamics show the change in the indicator over time, and the frequency should be at least 1 year.

3. Identification of competitive advantages and competitive problems in the internal environment of the enterprise. This analysis is carried out based on the results of assessing the competitiveness of enterprises. Competitive problems will be those factors of

competitiveness that will receive the smallest (in comparison with competitors) dimensionless assessment of indicators; competitive advantages - factors that have received a higher rating. 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 to the existing ones:

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

secondly, it reduces the subjective factor in the assessment;

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

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