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ON THE IMPORTANCE OF THE PHILOSOPHY OF QUALITY FOR THE EFFECTIVE PROVISION OF THE PRODUCTION OF DEMANDED AND COMPETITIVE PRODUCTS

Abstract: And here it is important not to admit a serious methodological mistake - to reduce economic policy to economic analysis, and to maintain the spirit of solidarity in the team - one for all and all for one - and success will surely find the seeker. In the article, the authors consider the role of quality as a tool for promoting the philosophy of the quality of production of competitive and demanded products at light industry enterprises located in the regions of the Southern Federal District and the North Caucasus Federal District. At the same time, the authors absolutely justifiably confirm the possibility of such an implementation. If innovation centers are implemented, saturated with universal and multifunctional equipment, creating the preconditions for the production of the entire assortment of footwear, namely: men's, women's and, most importantly, children's shoes, the demand for which in the regions of the Southern Federal District and the North Caucasus Federal District is quite high. And the use of software will provoke a significant reduction in production costs and provide it with a steady demand in domestic markets with unstable demand.

Key words: quality, import substitution, demand, competitiveness, market, profit, demand, buyer, manufacturer, financial stability, sustainable TPP, attractiveness, assortment, assortment policy, demand, sales, paradigm, economic policy, economic analysis, team, success.

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Introduction

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Decision support system (DSS) is an information system included in the organizational environment, during the operation of which, based on the analysis of the problem, a cyclical process of interaction between the decision maker (DM) and the computer is carried out to determine the best solution for semi-structured and unstructured multicriteria problems. Poorly structured tasks include tasks that contain both

quantitative and qualitative variables, while little-known aspects of the task that have only a qualitative description dominate. Unstructured tasks have only a qualitative description. The tasks solved in the production of light industry products relate mainly to poorly structured ones.

Distinguish between advisory and expert decision support systems. Advisory systems involve consistent interactive interaction with the operator in order to identify the parameters of the current problem situation and issue step-by-step recommendations for

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the operation.to the assistant to solve the problem. Expert systems are developed for the computer representation and storage of knowledge of highly qualified experts so that they can be further used by specialists with lower qualifications. Expert systems are aimed at the class of problems with repetitive solutions, while the experience and intuition of an expert grows over the years with formalized confirmation of the growth of her qualifications. There are different types of DSS. Depending on the level of management decision processes - individual, group, organizational and inter-organizational - the corresponding types of DSS are distinguished. An individual DSS is served by a separate person who makes a decision at the level of the head of an association, enterprise, organization. The capabilities of such a system depend on the personal qualities of the leader, his knowledge, skills, experience. The structure and configuration of the system is directly influenced by the thinking and leadership styles of a particular person of the system user. Group DSS is focused on serving a group of people interacting with each other to solve a problem. Support for the process of developing group decisions is carried out by eliminating communication barriers between group members, using quantitative methods for analyzing decisions by a group of people, and by rational organization of the group's work procedures themselves. Organizational and inter-organizational DSSs are used in the analysis of complex problems of a complex and interdisciplinary nature, for the solution of which knowledge and experience in a wide variety of areas are required. Depending on the type of decisions made, various levels of DSS are subdivided: operational, tactical and strategic. According to the method of interaction with the decision maker, the following types of DSS are distinguished: passive, not proposing a specific solution, active, offering a specific solution, and dialogue (interactive), interacting with the user according to the principle of reciprocal communication. According to information sources, DSSs are based on: models, communications, databases, knowledge bases, documents.

At present, a typical decision support system is, first of all, an automated interactive system implemented on a personal computer, which allows the user to select the parameters of the solution search algorithm and investigate the effectiveness of the solution obtained. Most of the methods for making managerial decisions are universal, for their study and the most effective practical application, these methods are classified according to the stages of the process of developing and making managerial decisions: diagnosing a problem and formulating constraints and criteria, identifying alternatives, evaluating alternatives, choosing, implementing a solution and

evaluating the result. The system being created is intended for a group of developers who carry out organizational, design, technological and technical preparation of production and is a computer program that, together with managers, specialists and experts, with constant replenishment of the knowledge and data base, is transformed from an advising system at the operational level of shoe model development into an expert system of the operational level of management of the development and production of a range of shoes with the possibility of self-learning DSS. When compiling the database, the user indicates the linguistic assessment of the problem and the result of the solution, thus, the effectiveness of the solution is assessed (Table 1). In addition, the user indicates the significance of the desired class of problem solving, the assessment of the problem and the need to take into account its state. Based on several, user-selectable, the largest linguistic coincidences (the greatest match) of the wording of the problem of interest from the available database options, the weight values of the input parameters and, taking into account the effectiveness of the available options for solving the problem, the most desirable solution for the user in the current situation is generated (Table 1). The program for finding solutions can include the following groups of user functions: setting a problem for a computer system, searching for solutions in the database according to the correspondence of the content of the problem with a weighted assessment of the factors: "problem class", "problem assessment", "solution class", "efficiency solutions ", bringing the factors into a unified system of measurements of the factor space, choosing and providing the user with a verbal description of the best solution (Figure 1). A verbal description of the problem is carried out according to the formula: problem area of the shoe; a qualitative description of the problem, for example: folds, discrepancy in length, width, height, etc .; linguistic description, for example: higher, lower, wider; additional information in free form. With the development of the decision support system as an intellectual system, the understanding of the phrase will be carried out by keywords or phrases, as a result of which the requirements for the rules for formulating the problem will decrease. The intelligent system will include procedures that provide a solution to multi-cycle algorithms for system analysis that provide multi-criteria optimization. Thus, a minimum level of formalization is ensured, does not complicate communication with the user - the interaction between the program and the user is carried out in a professional language. Taking into account the peculiarities of perception by specialists of shoe production - designers and technologists - the database and, accordingly, the proposed solutions will be presented both in graphic and text form.

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Table 1. - Structure of the DSS database

Field name	Description
1	2
date	Date of new issue record
Responsible, full name	The person who added the problem record
Problem class	Design, technological, mechanical Combined: 6 combinations of main classes
Content of the problem	Verbal description of the problem
Linguistic assessment of the problem	Insignificant, medium, significant
Solution class	Design, technological, mechanical, performing; Combined: 6 combinations of basic classes
Content of the proposed solution	Verbal description of the solution
Content of the proposed solution	Verbal description of the solution
Content of the result based on the proposed solution	Verbal description of a qualitative result based on product changes
Graphic or text support	Link to a graphic or text file with an explanation of the solution to the problem
Linguistic assessment of the effectiveness of the proposed solution	The problem was not fixed, it was partially fixed, the problem was fixed in about half of the cases, the problem was completely fixed



Figure 1. - Block diagram of the DSS in the development and implementation of a new assortment range of shoes

In modern conditions of international economic integration, the development of means of communication and the acceleration of material flows, there are virtually no boundaries for modern mass production and consumption of goods. With free competition in the consumer goods market, continuous improvement of products in terms of economic and consumer properties is necessary.

Creating an innovative range of footwear requires a significant investment. Not every domestic shoe company can afford to develop its own assortment. The creation of each assortment unit must be justified. Every year, CM and Tom develops more than 2000 models of footwear: children's, everyday men's and women's in the assortment line "Comfort", work (production), as well as various types of special

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footwear under the state order. But, in addition to quantity, quality is important for the assortment being developed. Currently, CM and Tom are using a marketing system for the development and implementation of a range of footwear with verification of each stage by a customer representative. This ensures the targeted development of the assortment, which is expressed in a high proportion of the selection of developed shoe models.-chick. Reciprocal communication with trade allows for the coordination of constructive and technological solutions for footwear with the obligatory consideration of the formation of a competitive assortment that increases sales efficiency. When developing a range of footwear for industrial production, it is necessary to take into account the technical parameters of replicating artistic design

solutions within the framework of the current regulatory framework. At present, it is based on the technical regulations of the Customs Union in the production of consumer goods, including footwear. The production of men's and women's footwear is regulated by the technical regulations TR CU 017/2011 "On the safety of light industry products", children's footwear - TR CU 007/2011 "On the safety of products intended for children and adolescents", special footwear - TR CU 019/2011 "On the safety of personal protective equipment." In addition, the development of a range of footwear should be carried out in conjunction with the purchase and sale cycles of finished products by wholesale and retail organizations. The proposed model of the calendar cycle for creating an assortment is presented in Table 2.

Table 2. - Model of the calendar cycle for creating an assortment of the 1st year

Month	Event
1	2
January	Development of a model assignment for the range of shoes for the season "Spring-Summer i + 1 Years". Presentation to the customer of the assortment of footwear for the season "Autumn i years and Winter i and i +1 years"
February	Selection of materials for the assortment of footwear for the season "Spring-Summer i +1". Introduction of the range of footwear for the season "Autumn i years and Winter i and i +1 years"
March	Development of an assortment of footwear for the Spring-Summer i +1 season. Introduction of the range of footwear for the season "Autumn i years and Winter i and i +1 years"
April	Development of an assortment of footwear for the Spring-Summer i +1 season. Introduction of the range of footwear for the season "Autumn i years and Winter i and i +1 years"
May	Development of an assortment of footwear for the Spring-Summer i +1 season.
June	Development of an assortment of footwear for the Spring-Summer i +1 season.
July	Development of a model assignment for the range of footwear for the Autumn-Winter i + 1 year. Presentation to the customer of the range of footwear for the season "Spring-Summer i +1 years"
August	Selection of materials for the assortment of footwear for the season "Autumn i +1 years Winter i +1 and i +2 years." Introduction of an assortment of footwear for the Spring-Summer i +1 season.
September	Development of an assortment of footwear for the season "Autumn i +1 years Winter i +1 and i +2". Introduction of an assortment of footwear for the Spring-Summer i +1 season.
October	Development of an assortment of footwear for the season "Autumn i +1 years Winter i +1 and i +2". Introduction of an assortment of footwear for the Spring-Summer i +1 season.
November	Development of a range of footwear for the season "Autumn i +1 years Winter i + 1 and i + 2".
December	Development of an assortment of footwear for the season "Autumn i +1 years Winter i +1 and i +2".

The model provides for the marketing development and implementation of the range of footwear, i.e. inextricable interaction of representatives of the developer with representatives of the customer of the shoe. Within the framework of the model, the implementation of activities of four types is considered:

- development of a mock-up task, presentation of the assortment to the customer,
- development of an assortment of footwear and introduction of new models of footwear into production.

The model of the development calendar cycle is compiled on the basis of the experience of shoe enterprises in Russia, Belarus, Ukraine, Italy, Spain, Austria, Poland and allows you to establish the frequency of development and implementation of the range of shoes, depending on the season of wear in a binary system: "spring-summer" and "autumn - winter".

Modern market conditions require scientific forecasting of constructive and technological solutions for footwear. The scientific foundations of artistic modeling of footwear in our country in the

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20th century were laid by Yu.P. Zybin. and Fukin V.A. A comprehensive study of the factors influencing the composition of the costume and the shaping of its elements was carried out by F.M. The greatest contribution to the development of the school of scientific forecasting of changes in the shape of costume elements was made by Russian scientists G.A. Bastov, T.V. Kozlova. and Petushkova G.I. Shoe shape formation largely depends on the anthropometric characteristics of consumers' feet. The scientific description of the relationship between footwear and anthropometric parameters belongs to the following scientists: Zybin Yu.P., Fukin V.A., Klyuchnikova V.M., Kochetkova T.S., Gorbachik V.E., Kostyleva V.V., Kiselev S.Yu. ... Material, the human and technical resources of the developer depend on the required level of novelty of the developed shoe (Figure 2). Modification of the assortment on the existing styles of pads, using the existing equipment for cutting materials, assembling blanks and making shoes using the existing database

of design and technical solutions, requires the least material and time costs. The creation of an innovative assortment involves the use of innovative technologies and technical means, scientific research, development and industrial implementation. The innovator incurs the highest costs. the assembly of blanks and the manufacture of footwear using the existing database of design and technical solutions requires the least material and time costs. The creation of an innovative assortment involves the use of innovative technologies and technical means, scientific research, development and industrial implementation. The innovator incurs the highest costs. the assembly of blanks and the manufacture of footwear using the existing database of design and technical solutions requires the least material and time costs. The creation of an innovative assortment involves the use of innovative technologies and technical means, scientific research, development and industrial implementation. The innovator incurs the highest costs.



Figure 2. - Features of the development of the assortment range of footwear by the levels of its novelty

Scientific forecasting of shoe shape change is necessary to ensure the targeting of artistic and creative solutions in the development of shoes, to improve the automated systems for its design. The cycle of development and implementation of footwear in industrial production has strict time constraints, which requires regulation of the creation of each assortment unit. Scientific prediction of shoe shape change can be carried out on the basis of one of the most significant factors or a set of factors. The change in the configuration of the silhouette of the shoe and its details over time can serve as the most significant factor in shaping. With a multifactorial approach, socio-economic, socio-psychological, moral,

aesthetic, sociocultural and political factors are taken into account (Figure 3). The presented multifactorial approach allows you to establish the average repeatability interval of the shoe shape in the historical period specified in the database of shoe design and technical solutions. The developers of the proposed forecasting system are required, first of all, to create a database that reflects an objective understanding of the shaping of the product range of interest in a certain historical period.

The quality of preparation (richness and objectivity) of the database determines the quality of predictive extrapolation. It is desirable that the database cover a time period of at least 80-120 years.

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Building a baseline in a shorter time frame will not allow an accurate shaping assessment in the long term. Each year and season must contain at least 100 elements of shoe designs for an objective assessment of the dominance of design and technological factors. The database should include both text and graphics. After creating a database using a computer program, the historical periods are compared by the criterion of kinship - the smallest value of the sum of absolute deviations for the factors of shaping, taking into account the values of the coefficients of their significance. The averaged interval of shaping in the historical period of the database of constructive and technical solutions is established. As a result, for the year of interest, from the short-term or long-term

perspective, the year (season) is determined that is the closest in terms of the dominance of the formation factors. For this year, the database already contains an ordered description of the dominant design and technical solutions, sketch, photographic and textual material.

The development of systems for the scientific forecasting of shoe shaping is an urgent task of modern shoe science. The use of this approach makes it possible to design a range of mass-produced footwear demanded by the consumer. This allows you to reduce the costs of developing the range and rationally use the creative resources of the designer of shoe models (Figure 3).

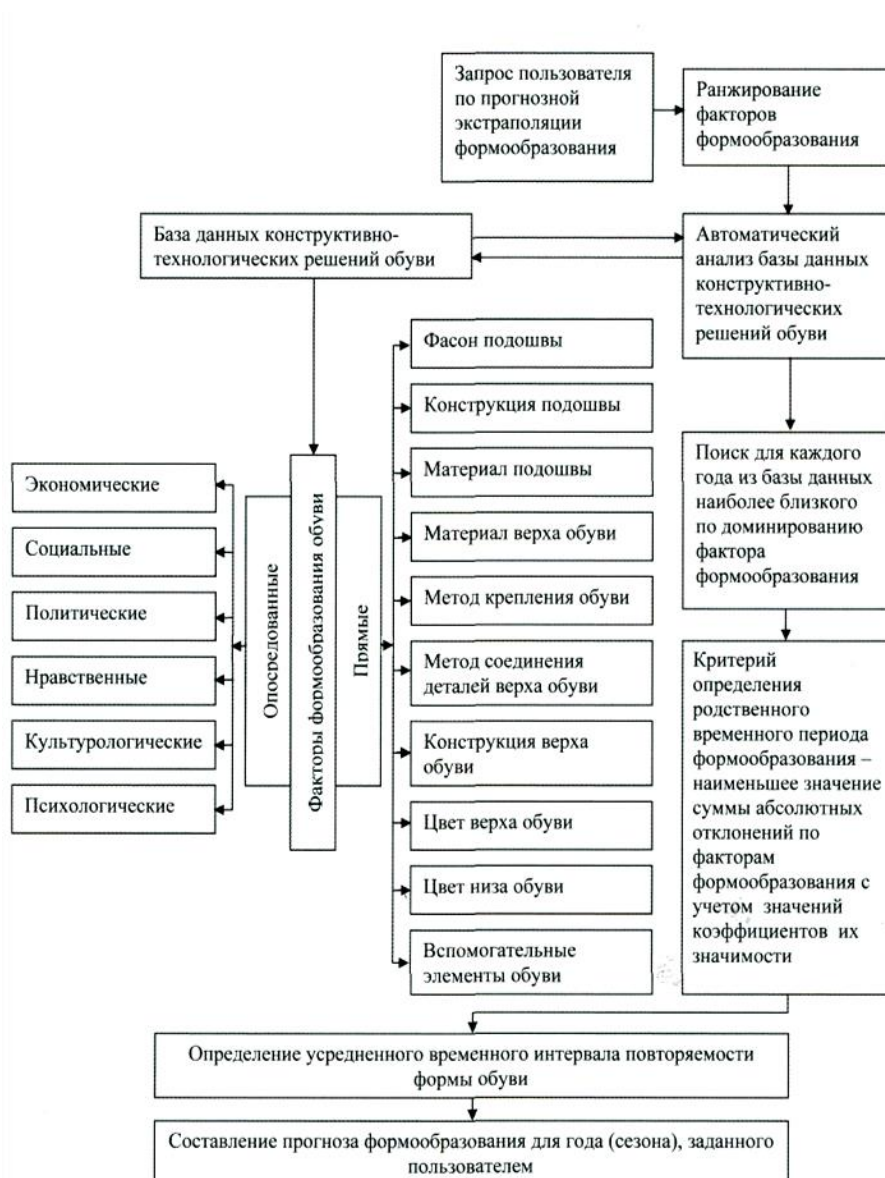


Figure 3- Algorithm for scientific forecasting of the development of the assortment range of shoes

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One Hong Kong shoe factory owner wanted to find out if there was a market for his product on a remote island in the South Pacific. The manufacturer sent an employee from the sales department there and soon received a telegram from him: "People here do not wear shoes. There is no market. " However, the entrepreneur did not believe it and gave the same task to the traveling salesman. From that immediately came a telegram with the following content: "All people here walk barefoot. The market is huge. " The shoemaker was not satisfied with such an answer and sent a third employee to the island. This time, he chose a marketing specialist. He spoke with the leader of the local tribe and several natives, after which he sent the owner a report: "People here do not wear shoes. However, they have problems with their legs. I told the chief how the shoes would help them avoid these problems. He liked the idea very much. The chief believes that 70% of the tribe will want to buy shoes for \$ 10 a pair. We will probably be able to sell 15,000 pairs this year. The cost of shipping the shoes to the island and developing the distribution network will be \$ 6 per pair. In the first year, we will earn 20,000 dollars, which, given our capital investment, will give a 20% return on investment, not to mention the future profits that we will receive by conquering the local market. I recommend starting preparation. " Of course, this is a legend, but marketing really starts with researching market opportunities and evaluating financial investments based on the proposed strategy. Marketing research gives a company the opportunity to realize the fact that in every market, buyers differ from each other in their needs, perceptions, and preferences. The activities of a shoe company are carried out in a constantly changing economic environment with one goal - to maximize profits. In a market economy, when prices for shoes and production volumes are dictated by the market, the enterprise always faces a choice of how much to produce at the prevailing market price in order to get the desired profit. To solve this problem, it is necessary to reorient the activities of Russian shoe enterprises to use the concept of modern marketing as a philosophy and a set of practical methods of market management. To properly plan a marketing strategy, you first need to analyze the current situation, understand your own resources, and then look for ways to solve the intended goals.

On the one hand, this is a thorough study of the market for demand and needs, the orientation of production to these requirements, on the other, an active influence on the market, on the formation of needs and consumer preferences. In addition, there are various ways to market a shoe based on its category. At the same time, footwear is classified according to several criteria: by price, socio-demographic characteristics of its consumers, style, etc. Advertising plays an important role, its types depend on the category of footwear for which it is used.

Specialized shoe stores offer positive results, offering a large assortment, which makes it possible for the buyer to choose the shoe model that he likes on the spot. At the same time, there are more stores specializing in footwear by price category - shops selling expensive footwear, mid-price footwear and cheap ones. Thus, when developing an assortment policy, shoe enterprises should focus on both external (consumer preferences, competition, market conditions, etc.) and internal factors, such as sales volume, profit, profitability, coverage of fixed costs, etc.

At the same time, demand is influenced by many factors that do not depend on the manufacturer and trading organizations and are not always predictable with a high degree of accuracy; the results of the forecast and demand assessment cannot be considered sufficiently reliable. This suggests that it is impossible to take into account and foresee all situations that may arise when selling shoes, i.e. some shoe models are not in demand at a certain stage. In this case, another, usually not advertised side of marketing should appear: if the shoes, even without taking into account the requirements of the market, have already been produced, then they must be sold. For this purpose, discounts are used in order to respond to lower prices of competitors, reduce too high costs, get rid of damaged, defective shoes, eliminate leftovers, and attract more consumers of shoes.

For footwear, the most common are the following types of discounts used at various levels: enterprises, their own organizations, trade: • bonus discount - a price discount that is provided to a large wholesale buyer, as a rule, regular customers, not for each individual transaction, but for an agreed turnover volume per year. At the same time, the company receives savings by reducing the costs of storing stocks and transporting shoes.

Table 3. - Structure of the assortment of footwear

Type of footwear	winter	spring	summer	autumn	total,%
male	20	30	20	30	100
female	20	25	30	25	100
children	20	25	30	25	100

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Table 4 - Initial data

Index	Mens	Womens	Children
Production volume, thousand pairs	8463	17809	10042
Production volume of seasonal assortment, thousand pairs	2538.9	3561.8	2510.5
Cost of 1 pair of shoes, rub.	700	1100	500
Selling price of 1 pair of shoes, rub.	1342.25	2109.3	958.8

Table 5 - Analysis of the timing and volume of sales of men's shoes

Life cycle stages	Period implementation, weeks	% sales	V sales, thousand pairs	Price 1 pair, rub.	V sales, thousand roubles.	Discount, %	Price with discount, rub.	% sales *	V sales *,	
									thousand pairs	thousand roubles.
1 Market entry	1	3.0	76,167	1342.25	102235.16	0	1342.25	3.0	76.16	102235.16
	2	3.9	99.017	1342.25	132905.7	0	1342.25	3.9	99.017	132905.7
2 Height	3	4.8	121,867	1342.25	163576.25	0	1342.25	4.8	121,867	163576.25
	3.5	6,7	170,106	1342.25	228325.18	0	1342.25	6,7	170,106	228325.18
3 Maturity	4	9.9	251,351	1342.25	337376.01	0	1342.25	9.9	251,351	337376.01
	5	10.2	258,967	1342.25	347599.53	0	1342.25	10.2	258,967	347599.53
	6	10.3	261,506	1342.25	351007.37	0	1342.25	10.3	261,506	351007.37
	7	10.3	261,506	1342.25	351007.37	0	1342.25	10.3	261,506	351007.37
	7.5	10.2	258,967	1342.25	347599.53	0	1342.25	10.2	258,967	347599.53
4 Recession	8	6.5	165,028	1342.25	221509.5	20	1073.8	10.2	258,967	278079.62
	9	4.5	114,250	1342.25	153352.73	20	1073.8	7.9	200,573	215375.39
	10	3.1	78,705	1342.25	105642.99	20	1073.8	5.1	129,483	139039.81
	11	2.4	60,933	1342.25	81788.125	20	073.8	3.9	99.017	106324.56
	12	2.2	55,855	1342.25	74972,448	20	1073.8	1.6	40.622	43620,333
	remainder	12.0	304.66					2	50,778	
Total		100.0	2538.9		2998897.9			100.0	538.9	3144071.8

Table 6 - Analysis of sales volumes, terms of sale and prices for men's shoes of the spring range

Life cycle stages	Period implementation, week	% sales	V sales, thousand pairs	Price 1 pair, rub.	V sales, thousand roubles.	Discount, %	Price with discount, rub.	% sales *	V sales *,	
									thousand pairs	thousand roubles.
1	2	3	4	5	6	7	8	9	10	11
1 Market entry	1	3.0	75	1020	76500	0	1020	3.0	75	122400
2 Height	2	3.9	97.5	1020	99450	0	1020	3.9	97.5	159120
	3	4.8	120	1020	122400	0	1020	4.8	120	195840
	3.5	6.5	162.5	1020	165750	0	1020	6.5	162.5	265200
3 Maturity	4	8.3	207.5	1020	211650	0	1020	8.3	207.5	338640
	5	10.2	255	1020	260100	0	1020	10.2	255	416160

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	6	10.9	272.5	1020	277950	0	1020	10.9	272.5	444720
	7	10.9	272.5	1020	277950	0	1020	10.9	272.5	444720
	7.5	10.8	270	1020	275400	0	1020	10.8	270	440640
	8	6.5	162.5	1020	165750	20	816	10.7	267	218280
4 Recession	9	4.5	112.5	1020	114750	20	816	7.4	185	150960
	10	3.1	77.5	1020	79050	20	816	5.1	127.5	104040
	11	2.4	60	1020	61200	20	816	3.9	97.5	79560
	12	2.2	55	1020	56100	20	816	1.6	40	32640
	remainder	12.0	300		0			2	50	0
Total		100.0	2500		2998897.9			100.0	2500	

The consumer, on the other hand, becomes interested in buying shoes from only one seller, which contributes to the establishment of long-term stable ties between them;

- seasonal discounts - selling shoes with a lower price if the consumer buys it outside the season of the main sale in order to maintain a constant, stable level of sales and profit of the enterprise throughout the year;

- currency discount - price discount provided when paying for shoes in a freely convertible or other currency;

- export discount - provided to foreign buyers in excess of the discounts in force in the domestic market. Their goal is to increase the competitiveness of footwear in the foreign market;

- a discount for payment in cash is provided to consumers who pay for shoes in cash, which contributes to the financial recovery of the enterprise;

- dealer discount - price discount "which is presented to wholesalers and retailers, agents and intermediaries to cover their expenses;

- special discounts (privileged) - provided to regular customers who are issued by the store - a card with a certain percentage of the discount (2-5%);

- discounts to encourage sales - a measure to reduce the selling price of shoes, which is guaranteed by a reseller if they take for sale new types of shoes, the promotion of which requires increased costs for advertising and the services of sales agents;

- discounts for trial lots and product orders - a discount from the price set by the manufacturer in order to interest the buyer in new models of shoes;

- a discount for accelerating payment - a measure of reducing the price of shoes, which is guaranteed to buyers if the payment for the purchased lots of shoes is made earlier than the deadline established by the contract;

- discount for the regularity of orders - a discount from the price set by the manufacturer in order to retain a regular customer;

- advertising - a discount on the price of footwear provided by the enterprise to a retailer so that he can organize local advertising of footwear;

- sales - a discount from the wholesale price provided by the enterprise by the supplier of the

supply and sales organization for performing the functions of selling footwear in transit with participation in the calculations;

- trade discount - a part of the retail price of footwear that remains at the disposal of trade organizations and enterprises to cover distribution costs and generate profits;

- price discount - applied in case of purchasing shoes of reduced quality.

In addition, an enterprise can initiate a price reduction in the event of underutilization of production capacities, a reduction in market share under the pressure of aggressive competition from competing enterprises, etc. The choice of a pricing strategy depends not only on the type of product, but also on the market in which the company operates. Two types of strategy can be applied: "high prices - sale - high prices" or the "flat prices" strategy. The first strategy is used by companies selling expensive fashionable footwear, the markup for which in the season can exceed 100%, which makes a profit. But usually, these are types of shoes with a short life cycle. If the sandals are not sold in the summer, then most likely they will lie in the warehouse until next spring. Therefore, it is very important in this case to get rid of leftovers as soon as possible and free up the warehouse for new models, reducing storage costs, efficiently using space. Such enterprises can afford to hold a sale once or twice a year, selling shoes at a discount of 30 to 70% and working without profit, but earning money during the period when the new collection is sold at normal prices. If the types of shoes have a long life cycle and are not subject to moral aging, it makes no sense to arrange sales. These types include classic men's shoes, proven, comfortable models made using proven technologies and designed for people who prefer a strict style. Collections of classic men's shoes are produced, tk. she is not strongly influenced by fashion trends. In this case, the discounts are 15-20%. In addition, any sale is a kind of information campaign, during which new buyers are attracted,

When determining the size of discounts, it is very important to find the line when there is an opportunity to earn money, but at the same time get rid of the leftover shoes. In addition, footwear is a

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seasonal commodity and adjusting prices based on the season is a challenge for business leaders. One of the constants of this task is to determine the period for establishing a discount on an item. In general, the discount is necessary if the demand for footwear falls, and, as a result, the level of sales decreases. The entire period of footwear being on the market can be represented as a hyperbole, analogous to the hyperbole of a product's life cycle. There is a period of implementation, for shoes it is very short, because the change of season in Central Russia sometimes occurs in a couple of weeks. Then a period of growth and maturity, i.e. the season itself in which shoes are most in demand (1-2 months). Then comes the recession period. It is also very short-lived (2-3 weeks). How to correctly and timely determine in which of the weeks (sometimes days) to set a discount on the product and what size it should be?

Let's present this process from a mathematical point of view. Let us introduce some notation. Let the enterprise produced shoes in quantity V . The entire period of its implementation will be designated as N . This period, according to the above concept of the life cycle, is divided into smaller periods i . The cost price of a pair of shoes C , depending on which the price of a pair of shoes P is determined.

The process of determining the period in which the discount is set proceeds as follows.

The company produced a batch of shoes and delivered them to the store for sale. At the same time, the volume of sales is $V = 0$. Then, in the first period (suppose, the 1st week, $1 = 1$), V_1 is realized. To control the data on sales volumes, the volume of sold shoes is constantly summed up. The implementation process continues. Volume V_2 was realized in the 2nd week. If its value is greater than or equal to V_1 , then the volumes are summed up for control and the sales process continues until the last period N . If V_2 is less than V_1 , then the price P must be reduced, which should lead to an increase in the sales volume. In this case, the price P is reduced by a percentage of the discount d , which is determined depending on the target profit and is a task that is solved in real time. However, P should not be less than the cost C , otherwise, the sale of footwear is unprofitable for the enterprise and it is advisable to return the footwear to the warehouse and look for another way of selling it. To analyze and identify trends in the relationship between sales volumes, sales times and the price of shoes at the projected enterprises in the Southern Federal District, we have developed a universal model in MS Excel, which allows us to predict the results of the enterprise's economic activities in various situations when the shoe market conditions change. In this model, the initial data for the production and sale of various types of footwear are: the period of implementation by stages of the life cycle, determined in weeks, the percentage of sales during these periods, the total volume of sales, the price of a product unit.

For a specific type of footwear and assortment, this data is entered manually. Such indicators,

The first stage of the program is the definition of the initial data, as well as the breakdown of the assortment by seasonal basis with the selection of types of footwear (tables 7 and 8).

The volume of production of seasonal footwear is calculated using the formula:

$$V_{pr} = V_{pr} \times \%, (1)$$

where V_{np} is the volume of production of a specific type of footwear for all projected enterprises of the Southern Federal District; % - the structure of the assortment of shoes, for a specific example selected: men - spring, women - winter, children - autumn.

The selling price of 1 pair of shoes is determined by the formula:

$$C = C * k_1 * k_2 * k_3, (2)$$

where C is the cost of a pair of shoes k_1 is the percentage of profitability planned by the enterprise, 30%, k_2 is the trade markup of wholesalers, 25%; k_3 - value for VAT, 18%.

The model allows you to calculate: economic indicators depending on the comparison of the implementation period calculated by weekly periods, a specific stage in the life of a pair of shoes: market introduction, maturity, recession. In this case, forecasting is carried out for the sale of men's shoes of the spring assortment. The realization of the male in the time interval takes the period t of the 4th week of February to the 3rd week of i .

Thus, this model is the basis for monitoring the movement of footwear. At the same time, it is necessary to produce footwear for people with different income levels, from materials of different cost, in order to compensate for the costs of producing footwear from cheaper materials due to the high profits gained from the production of expensive footwear. This will happen with a loss of profit from the sale of footwear, but at the expense of the price segment, a high level of its sales will be ensured. When studying the possibilities of marketing techniques to ensure the demand for footwear, we came to the conclusion that the production of a specific type of footwear with a different seasonal assortment will be profitable and will allow us to achieve the set economic and social results. This will be possible if the implementation of a pair of shoes,

In these conditions, the problems of forming a competitive assortment of footwear based on marketing information and studying regional characteristics of consumer demand are urgent for shoe enterprises. The management of the competitiveness of footwear at the shoe enterprises of the South and North Caucasian Federal Districts is associated with a frequent change of assortment and an increase in the influence of regional socio-economic factors. Increasing the competitiveness of

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footwear is possible only through the development of new models based on marketing information and in-depth study of the preferences of specific groups of buyers, accelerating the process of changing the assortment while maintaining or increasing the efficiency of the production system. Management at shoe factories is currently built extremely primitive - with rare exceptions, the head of the company combines the functions of the CEO, designer, and head of the sales department. With small production volumes, such a system justified itself, but today, in conditions of growth, it becomes a brake. In order for manufacturers to have a second wind, in our opinion, they need to move away from price competition. And this means that it is necessary to make more diverse collections, use better materials, expanding sales markets, but for this it is necessary to use innovative production technologies based on universal and multifunctional equipment. With small production volumes, such a system justified itself, but today, in conditions of growth, it becomes a brake. In order for manufacturers to have a second wind, in our opinion, they need to move away from price competition. And this means that it is necessary to make more diverse collections, use better materials, expanding sales markets, but for this it is necessary to use innovative production technologies based on universal and multifunctional equipment.

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 work is aimed at solving an urgent problem of developing innovative technological processes for the production of footwear at enterprises located in the regions of the Southern Federal District and the North Caucasus Federal District.

The effective development and functioning of the cluster has an impact on the development of the regions of the Southern Federal District and the North Caucasus Federal District in the following directions:

implementation of projects and programs that ensure the growth of the competitiveness of the regions;

creating conditions for the development of regions as an integral system and the implementation of its competitive advantages in the domestic and foreign markets.

Each of these areas for the development of regions is provided with a whole range of aspects affecting the financial, tax and tariff, infrastructure and other resources of the regions, i.e. it is necessary to calculate cash flows from operating activities using the developed software product. This program is also necessary for a sales manager or marketer who controls the sales process of a specific model being produced. As a result of the proposed calculation, we obtain a net inflow from operating activities. A decrease in sales leads to a decrease in cash flow and requires a decrease in the selling price of the product in order to increase sales. If such an event does not lead to an increase in cash flow, then the question arises about the advisability of further releasing this model.

Most often, the company sells shoes through stores with payment after the sale, concluding contracts with the trade, indicating the timing of the receipt of funds on the manufacturer's accounts.

In this case, if the footwear is in demand and is fully sold, then the company receives money on time, which is also needed to pay wages, purchase working capital and other expenses to ensure the development of production, consider a specific example. During the year, the company produces 327,903 pairs of shoes. With 100% sales of these products, the enterprise will receive proceeds in the amount of 392,202.1 thousand rubles. However, such a situation does not always develop, if the sale of autumn low shoes reaches only 80% of the production volume, the profit will decrease by 43.15% and amount to only 1,178 thousand rubles, while the sale of footwear less than 47.4% of the production volume will bring the enterprise only losses. Due to the lack of funds, it is necessary to reduce the volume of production, delay the payment of wages to workers, for which the heads of the enterprise are currently responsible, sometimes even criminal. If such a situation arises, it is necessary to attract borrowed funds to cover costs and organize the subsequent production of products, which at the moment is associated with certain difficulties: interest on a loan has been significantly increased (up to 18%), loan repayment terms have been reduced, etc., leading to an even greater increase production costs.

Shoe enterprises should be guided by both external factors (consumer enterprises, competition, market conditions, etc.) and internal factors, such as sales volume, profitability, coverage of basic costs, etc. However, it is impossible to take into account and foresee all situations that may arise when selling shoes, i.e. some shoe models are not in demand at a certain stage. In this case, another, usually not advertised side of marketing should appear: if the shoes, even without taking into account the

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requirements of the market, have already been produced, then they must be sold. For this purpose, in order to respond to the lower prices of competitors, it is necessary to reduce too large stocks, get rid of damaged, defective shoes, eliminate leftovers, attract more consumers, stimulate shoe consumption, using discounts for this. But this is not a panacea for trouble. A competent assortment policy is needed for the production of competitive men's, women's and children's footwear, taking into account the factors affecting its consumer demand; namely:

compliance with the main fashion trends, take into account the economic, social and climatic characteristics of the regions of the Southern Federal District and the North Caucasus Federal District;

use modern innovative technical processes;
to create the basis for an elite consumer to meet their demand for handcrafted footwear of higher quality.

Consequently, only the joint efforts of the regional and municipal branches of government and the heads of enterprises will provoke a situation when, due to the technical and economic indicators of the activities of enterprises located in these regions, the foundations will actually be created for a significant improvement in the social situation of the inhabitants of these regions, for whom, for the most part, they are city-forming. To support these findings, Table 7 shows the impact of cash inflows when tracking sales using only a specific type of shoe for each month.

Table 7. - The influence of the sale of the entire assortment of footwear on the financial condition of enterprises

Indicators	The value of the indicator for different volumes of sales per month, %			
	100	80	60	40
1	2	3	4	5
summer range of shoes				
Profit (+)	3660.56	1961.85	264.01	-
Loss (-) from sales, thousand rubles	-	-	-	-1434.8
autumn shoe assortment				
Profit (+)	4892.69	2829.04	765.82	-
Loss (-) from sales, thousand rubles	-	-	-	-1298.25
winter shoe assortment				
Profit (+)	7545.06	4842.11	2141.28	-
Loss (-) from sales, thousand rubles	-	-	-	-561.16
spring shoe assortment				
Profit (+)	4621.78	3245.42	215.23	-
Loss (-) from sales, thousand rubles	-	-	-	-1243.14

The results obtained confirmed the high efficiency of using the software developed by the authors for monitoring the financial condition of enterprises, in order to guarantee them stability and obtaining high TEP, by ensuring the demand for competitive and popular footwear in domestic sales markets with unstable demand. Most often, the

company sells shoes through stores with payment after the sale, concluding contracts with the trade, indicating the timing of the receipt of funds on the manufacturer's accounts. Table 8 shows the results of calculations of the receipt of cash flow to the results of the enterprise for the year.

Table 8. - Annual results of the shoe enterprise in the production of the entire assortment of shoes

Indicators	January	February	March	April	May	June	July	August	September	October	November	December
Sales volume, pairs	26114	26114	29661	29661	29661	28168	28168	28168	25358	25358	25358	26114
Sales proceeds, thousand rubles	45032.84	45032.84	31026.82	31026.82	31026.82	24033.9	24033.9	24033.9	30640.47	30640.47	30640.47	45032.84

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Unit cost, rub.	1435.54	1435.54	890.2	890.2	890.2	726.7	726.7	726.7	1024.58	1024.58	1024.58	1435.54
Full cost price, thousand rubles	37487.78	37487.78	26405.04	26405.04	26405.04	20373.34	20373.34	20373.34	25747.78	25747.78	25747.78	37487.78
Profit from sales, thousand rubles	7545.06	7545.06	4621.78	4621.78	4621.78	3660.56	3660.56	3660.56	4892.69	4892.69	4892.69	7545.06
Income tax, thousand rubles	1509	1509	924.36	924.36	924.36	732.112	732.112	732.112	978.5	978.5	978.5	1509
Net profit, thousand rubles	6036	6036	3697.4	3697.4	3697.4	2928,448	2928,448	2928,448	3914.19	3914.19	3914.19	6036
Product profitability, %	16.8	16.8	14.9	14.9	14.9	15.2	15.2	15.2	15.9	15.9	15.9	16.8

In the WTO documents regulating quality, the principles on which the relations are built are rigidly spelled out, as for the regulatory technical base, the maximum permissible values are determined here. Consolidation, enshrined in the economic agreements of the member states of the Customs Union, is a matter of agreement. Contracts, as a rule, involve modernization associated with new or discovered circumstances. There are various workarounds in economic policy. By the way, the USSR has accumulated a lot of experience in circumventing restrictions, actively used it, acquiring modern high-quality products both in Western Europe and North America. Today, an effective economic policy should be aimed at improving all levers in quality management. The "road map" of the great powers is the same - the activation of all factors, responsible for a quality result. These factors are developed in TQC so specifically and fully that it allows us to assert: this map is effective as a guide for management for the foreseeable future. It takes into account all the manifestations of a highly qualified professional activity. Formally, the duties imposed on the participants by the Customs Union complicate the transition to European quality management standards. In fact, thanks to the same WTO rules, adapted to the historical, socio-economic and cultural characteristics of such heterogeneous states, it is realistic to rather gently overcome the legal and organizational barriers that have arisen. ISO 9000 series standards in all its modifications are just a set of general requirements for building an enterprise management system, without which the declared quality of products cannot be guaranteed. However, they testify exclusively to one thing - we will not be able to provide them, there will

be no proper quality of the product. To what has been said, we add: the standards describe what needs to be done. How to do what needs to be done determines the objective and subjective capabilities of the enterprise. Concreteness and clarity of instructions, accuracy and consistency of actions for their implementation - the basis of quality production. In those situations where execution is difficult, the known is turned on: do no harm, up to stopping the process while eliminating the cause of the impossibility to act according to the instructions. It is really difficult to bring the WTO and the Customs Union together politically. There is a requirement in the WTO charters not to participate in other such agreements. However, the noted contradiction is not antagonistic. The time for entering the WTO is stipulated in full mandatory volume; the state-legal mechanism can be transformed into an administrative-technical one, to remove the political burden from the problem; there is a practice of de jure and de facto relations; impose a temporary moratorium; edit the original version of the contract, taking into account the specific circumstances. The main thing is that the Customs Union has proven its feasibility in practice. The caterpillar can now turn into a butterfly. Man, building his relationship, is free to do everything that is provided for by natural development, based on the specificity of the circumstances and time of activity. there is a practice of de jure and de facto relations; impose a temporary moratorium; edit the original version of the contract taking into account the specific circumstances. The main thing is that the Customs Union has proven its feasibility in practice. The caterpillar can now turn into a butterfly. Man, building his relationship, is free to do everything that is provided for by natural

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development, based on the specificity of the circumstances and time of activity. there is a practice of de jure and de facto relations; impose a temporary moratorium; edit the original version of the contract, taking into account the specific circumstances. The main thing is that the Customs Union has proven its feasibility in practice. The caterpillar can now turn into a butterfly. Man, building his relationship, is free to do everything that is provided for by natural development, based on the specificity of the circumstances and time of activity.

Assortment formation is a problem of specific goods, their separate series, determination of the relationship between "old" and "new" goods, goods of single and serial production, "science-intensive" and "ordinary" goods, materialized goods and 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 assortment, 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;

- exploring the possibilities of producing new or improved models, including questions 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.

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:

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

- a supporting group of products (products that stabilize sales revenue and are at a stage of maturity);

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

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

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

- 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 volume. For a stable position of the enterprise in the assortment structure: the group of goods A and B must be at least 70%. Thus, this makes it possible to evaluate the existing assortment set at the enterprise 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 bring 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).

An assortment policy has been developed for the formation of competitive men's, women's and children's shoes, taking into account factors affecting consumer demand: compliance with the main fashion trends, economic, social and climatic characteristics of the regions of the Southern Federal District and the North Caucasus Federal District, the production of which using modern innovative technological processes, as well as to meet demand elite consumer,

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using manual labor create the basis for satisfying the demand for footwear for buyers in these regions.

Consequently, only the joint efforts of regional and municipal branches of government and heads of enterprises will provoke a situation when, due to the technical and economic indicators of the activities of enterprises located in these regions, the foundations will actually be created for a significant improvement in the social situation of the inhabitants of these regions, for whom, for the most part, they are city-forming.

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

The net profit indicator reflects the final result of the firm's activities, shows how profitable the implementation of this type of activity is. Net profit is used by entrepreneurs to increase working capital, form various funds and reserves, as well as for reinvestment in production. The amount of net profit directly depends on the size of the gross profit, as well as on the amount of tax payments. A number of taxes are related to the financial results of economic activities of enterprises: income tax, property tax. In the conditions of a dynamically changing market environment, the results of an enterprise's activities, including a shoe one, largely depend on the effective results of the production, sales, financial and marketing policies of the enterprise itself.

For example, today domestic motorists are no longer embarrassed by the word "option" when buying a car. filling it with various "pieces", the price of which can bite and double the total cost of the car. At the same time, no one argues, realizing that you have the right to choose depending on your capabilities and desires. All this provoked car manufacturers to form a legal basis for components, so that consumers have the right to guaranteed quality protection, if such a need arises. The normative basis was the approval of the international standard GOST R 51814.1-2009 "Quality management systems. Specific requirements for the application of ISO 9001: 2008 in the automotive industry and organizations producing the corresponding spare parts ", so that firms that produce cars and firms,

Moreover, it is not so important for car buyers who the manufacturer of these components is, but it is important that the car manufacturer guarantees him all the "option" as corresponding to the requirements that the car itself satisfies. And if something does not fit into this scheme, then there is a corresponding remark that clarifies the behavior of all interested parties, and this state of affairs has provoked a significant demand for those cars for which all these "little things" are spelled out, designated and protected by appropriate guarantees, regulatory and legal fundamentals,

namely: technical regulations, standards, codes of practice, terms of contracts, etc.

But for shoes, in the manufacture of which up to 100 or more components are used, there is, unfortunately, no such coordination between shoe manufacturers and those few firms engaged in the production of components. And while it is not even planned to regulate such relations, an alliance, in order to provoke and increase the volume of production and a variety of products, but, most importantly, the production of exactly the assortment that would guarantee not only a satisfactory solution for their functional purpose, but would also take into account in this very the formation of the entire assortment range of footwear - for children, for women, and, of course, for men. Unfortunately, conservatism is more characteristic of the latter in the domestic industry today. Now such a color filling, of course, should require the same original solution when developing a range of components. But such prerequisites are not planned not only in 2019-2021, but also in the near future, which is simply not permissible and actions are needed for both domestic manufacturers and foreign firms to coordinate efforts in order to offer shoe manufacturers such an abundance of original solutions for the range of components, from which it would not have been possible to simply refuse, since they functionally exactly must correspond to the conceived decisions of the designers, and the shoe buyer was pleased with the fact that their desires were finally heard and would be realized. Making a profit is the main goal of any entrepreneurial activity. At the present time, fierce competition in the field of business and entrepreneurship, it is necessary to be able to calculate future profits, calculate possible losses.

The net profit indicator reflects the final result of the firm's activities, shows how profitable the implementation of this type of activity is. Net profit is used by entrepreneurs to increase working capital, form various funds and reserves, as well as for reinvestment in production. The amount of net profit directly depends on the size of the gross profit, as well as on the amount of tax payments. A number of taxes are related to the financial results of economic activities of enterprises: income tax, property tax. The rules for taxation with income tax are defined in Chapter 25 of the Tax Code of the Russian Federation:

- 1) The rate of corporate income tax (Federal tax) is 20%, of which: 2% is credited to the federal budget, and 18% to the regional one.
- 2) The tax on the property of organizations (Regional tax) is paid on the property that is "on the balance sheet" of the organization. Basically, these are fixed assets and intangible assets.

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

Impact Factor:	ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
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Property tax calculation:

$$HH_{np} = \frac{O\Phi_{ep} \cdot CH_u}{100} \quad (3)$$

where OFsrg is the residual value of fixed assets, thousand rubles;

SNi - property tax rate (SNi = 2.2%).

Calculation of income tax and net profit

Income tax (NPR) is determined by the formula:

$$HHP = \frac{(HP - HH) \cdot CH_{np}}{100} \quad (5)$$

where CHnp - income tax rate, %, (CHnp = 20%)

HP - profit of the enterprise, thousand rubles;

NI - property tax, thousand rubles

Net profit Prch is determined by the formula:

$$Pr_p = HP - HH - HHP \dots \quad (6)$$

The financial results of the activities of shoe enterprises for the sale of the entire assortment are shown in tables 9 - 10. At the same time, the main share of costs in the cost of the entire assortment of footwear is the cost of basic and auxiliary materials

Table 9 - Financial results of the enterprise for the sale of children's shoes

Month	Release, steam	Costs, rub.			Cost price, rub.	Commercial products (at wholesale price), rub.	Profit, RUB
		Basic and auxiliary materials	Main and additional RFP with SVVF	Overheads			
I quarter - spring (56) - (15 + 19 + 22)							
1	2	3	4	5	6	7	8
January 3909699.7 5	7095	1756438.2	414631.8	1,738,629.75	3909699.7 5	4321564.5	411864.75
February 4976286.3 5	8987	2,248,821.72	525200.28	2202264.35	4976286.3 5	5473981.7	497695.35
March 5734226.3	10406	2576109.36	608,126.64	2549990.3	5734226.3	6338294.6	604068.3
I quarter 14620212. 4	26488	6581369.28	1547958.72	6490884.4	14620212. 4	16133840.8	1513628.4
II quarter - summer (62) - (21 + 20 + 21)							
1	2	3	4	5	6	7	8
April 5587132.3 2	11088	2305971.36	614496.96	2666664.0	5587132.3 2	6098400.0	511267.68
May 5321078.4	10560	2196163.2	585235.2	2539680.0	5321078.4	5808000.0	486921.6
June 5587132.3 2	11088	2305971.36	614496.96	2666664.0	5587132.3 2	6098400.0	511267.68
II quarter 16495343. 04	32736	6808 105.92	1814229.12	7873008	16495343. 04	18004800.0	1509457
III quarter - autumn (66) - (24 + 23 + 22)							
July 5933010.3	10122	2964936.24	697911.9	2270162.16	5933010.3	6533751. .0	600740.7
August 6498058.9	11086	3247311.12	764379.7	2486368.08	6498058.9	7156013. .0	657954.1
September 6215534.6	10604	3106123.68	731145.8	2378265.12	6215534.6	6844882. .0	629347.4

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

III quarter 18646603.8	31812	9318371.04	2193437.4	7134795.36	18646603.8	2053464 6.0	1888042 .2
IV quarter - winter (64) - (21 + 21 + 22)							
October 7266070.35	9135	3934992.6	874858.95	2456218.6	7266070.35	8138371 .5	872301. 15
November 7266070.35	9135	3934992.6	874858.95	2456218.6	7266070.35	8138371 .5	872301. 15
December 7612073.7	9570	4122373.2	916518.9	2573181.6	7612073.7	8525913 .0	913839. 3
IV quarter 22144214.4	2740	11992358.4	2666236.8	7485618.8	22144214.4	2480265 6.0	2658441 .6
For the year 71,906,373. 64	188876	34700204.64	8221862.0 4	28984306.56	71906373.64	7947594 2.8	7569569 .16

Table 10 - Financial results of the enterprise for the sale of women's shoes

Month	Release, steam	Costs, rub.			Cost price, rub.	Commercial products (at wholesale price), rub.	Profit, RUB
		Basic and auxiliary materials	Main and additional RFP with SVVF	Overheads			
I quarter - spring (56) - (15 + 19 + 22)							
1	2	3	4	5	6	7	8
January 2856754. 8	3060	1,671,861.6	455695.2	729198	2856754.8	3241519.2	384764.4
February 3618556. 08	3876	2117691.36	577213.92	923650.8	3618556.08	4105924.32	487368.2 4
March 4205419. 04	4488	2,447,575.68	688352.96	1069490.4	4205419.04	4754228.16	548809.1 2
I quarter 10680729 .92	11424	6237128.64	1721262.08	2722339.2	10680729.9 2	12101671.6 8	1420941. 76
II quarter - summer (62) - (21 + 20 + 21)							
April 4,503,549 .54	5334	2819819.1	451363.08	1232367.36	4503549.54	5198409.72	694860.1 8
May 4289094. 8	5080	2685542.0	429869.6	1173683.2	4289094.8	4950866.4	661771.6
June 4503549. 54	5334	2819819.1	451363.08	1232367.36	4503549.54	5198409.72	694860.1 8
II quarter 13296193 .88	15748	8325180.1	1,332,595.7 6	3638417.92	13296193.8 8	15347685.8 4	2051491. 96
III quarter - autumn (66) - (24 + 23 + 22)							
July 4,038,068 .37	3801	2,461,033.47	528681.09	1048353.81	4038068.37	4831793.19	793724.8 2
August 4422646. 31	4163	2,695,417.61	579031.67	1148197.03	4422646.31	5304452.97	881806.6 6

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September 4230357.34	3982	2578225.54	553856.38	1,098,275.42	4230357.34	5061878.58	831521.24
III quarter 12691072.02	11946	7734676.62	1,661,569.14	3294826.26	12691072.02	15185635.74	2494563.72
IV quarter - winter (64) - (21 + 21 + 22)							
October 7169000.58	3402	5261975.46	750413.16	1156611.96	7169000.58	8649142.74	1480142.16
November 7169000.58	3402	5261975.46	750413.16	1156611.96	7169000.58	8649142.74	1480142.16
December 7510381.56	3564	5512545.72	786147.12	1211688.72	7510381.56	9061006.68	1550625.12
IV quarter 21848382.72	1038	16036496.64	2,286,973.44	3524912.64	21848382.72	26359292.16	4510909.44
For the year 58516378.54	49489	38333482.0	7002400.42	13180496.02	58516378.54	68994285.42	10477906.88

Table 11 - Financial results of the enterprise for the sale of men's shoes

Month	Release, steam	Costs, rub.			Cost price, rub.	Commercial products (at wholesale price), rub.	Profit, RUB
		Basic and auxiliary materials	Main and additional RFP with SVVF	Overheads			
I quarter - spring (56) - (15 + 19 + 22)							
1	2	3	4	5	6	7	8
January 3,662,091. 75	4275	2417213.25	602860.5	642618.0	3662691.75	4419495	756803.2 3
February 4639409.5 5	5415	3061803.45	763,623.3	813982.8	4639409.55	5598027	958617.4 5
March 5371947.9	6270	3545246.1	884195.4	942506.4	5371947.9	6481926	1109978. 1
I quarter 13674049. 2	15960	9024262.8	2250679.2	2399107.2	13674049.2	16499448	2825398. 8
II quarter - summer (62) - (21 + 20 + 21)							
April 3,794,943. 0	5901	2338035.21	638,960.2 8	817347.51	3794343.0	4450711.2 3	656368.2 3
May 3613660.0	5620	2226700.2	608533.6	778426.2	3613660.0	4238772.6	625112.6
June 3,794,343. 0	5901	2338035.21	638,960.2 8	817347.51	3794343.0	4450711.2 3	656368.2 3

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

II quarter 11202346	17422	6902770.62	1886454.1 6	2413121.22	11202346	13140195. 06	1937849. 06
III quarter - autumn (66) - (24 + 23 + 22)							
July 4792159.49	5292	3219403.0 2	429542.11	1143214.3 5	4792159.49	6099030	1,306,870.51
August 5249555.63	5796	3526012.8 3	470450.89	1252091.9 1	5249555.63	6679890	1430334.37
September 5020357.56	5544	3372707.9 2	449996.5	1197653.1 4	5020357.56	6389460	1369102.44
III quarter 15061072.68	1663 2	10118123. 77	1349989.5	3592959.4	15061072.6 8	19168380	4107307.32
IV quarter - winter (64) - (21 + 21 + 22)							
October 4,419,723.0	4389	3032008.9 8	661466.19	726247.83	4419723.0	5207109.6	787386.6
November 4419723.0	4389	3032008.9 8	661466.19	726247.83	4419723.0	5207109.6	787386.6
December 4630186.0	4598	3176390.3 6	692964.58	760831.06	4630186.0	5455067.2	824881.2
IV quarter 13469632.0	1337 6	9240408.3 2	2015896.9 6	2213326.7 2	13469632.0	15869286.4	2399654.4
For the year 53,407,099.8 7	6339 0	35285565. 51	7503019.8 2	10618514. 54	53407099.8 7	64677309.4 6	11270209.59

In this regard, the stability of the activity of shoe enterprises is determined not only by the volume of sales of manufactured shoes, but also by

the search for a reduction in costs in the cost of basic and auxiliary materials.

Table 12 - Impact of the sale of footwear on the financial condition of the enterprise

Men's footwear					
1	2	3	4	5	6
Volume of sales, %	100%	80%	60%	48%	40%
Profit / Losses per month, rub.	824881.2	207739.04	190596.51	0	- 126545.78
Income tax, 20%	164976.22	41547.8	38119.3	-	-
Property tax, 2.2%	3483.3	3483.3	3483.3	3483.3	3483.3
Net profit / Losses for the month, rub.	656421.7	162708	148994	- 3483.3	- 3483.3
Profit / Losses for the year, rub.	9898574.4	2,492,868.48	2287158.12	0	- 1518549.36
Net profit / Losses for the year, rub.	7877060.4	1952496	1787928	- 41799.6	- 41799.6
Women's shoes					
Volume of sales, %	100%	80%	60%	44%	40%
Profit / Loss per month, rub.	1550625.12	998162.35	445699.56	0	-106763.19
Income tax, 20%	310 125.02	199632.47	89139,912	-	-
Property tax, 2.2%	3483.3	3483.3	3483.3	3483.3	3483.3
Net profit / Losses for the month, rub.	1237017	795046.6	353076.3	- 3483.3	- 3483.3
Profit / Losses for the year, rub.	18607501	11977948	5348395	0	-1281158.28
Net profit / Losses for the year, rub.	14844204	9540559	4236916	- 41799.6	- 41799.6
Children's shoes					

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Volume of sales, %	100%	90%	83%	80%	-
Profit / Losses per month, rub.	511267.68	495905.15	0	-416365.49	-
Income tax, 20%	102253.54	9918103	-	-	-
Property tax, 2.2%	3483.3	3483.3	3483.3	3483.3	-
Net profit / Losses for the month, RUB	405,530.84	39668929	- 3483.3	- 3483.3	-
Profit / Losses for the year, rub.	6135212	49590515	0	- 4996385.88	-
Net profit / Losses for the year, rub.	4866370	39668929	- 41799.6	- 41799.6	-

The studies carried out by the authors on the influence of the volume of shoe sales on the main technical and economic indicators of the activities of enterprises are shown in Table 12

The data in Table 12 indicate that with 100% of the sale of shoes, compensation for costs is provided not only for the production and sale of shoes, but also a net profit remains, which indicates the effective operation of the enterprise for the analyzed month, as well as the correct marketing assortment policy of the enterprise. This result of work will allow the company to distribute net profit for the formation of a financial reserve, payment of dividends, development of production, financing of social programs, etc. When the sale of this type of footwear is not in full, this result negatively affects the performance of the company. In this case, the presence of leftovers of unsold footwear reduces the total amount of revenue, increases costs and leads to additional costs for storing goods. In addition, from table 12 it can be seen,

If such a situation arises, it is necessary to attract borrowed funds to cover costs and organize the subsequent production of products, which at the moment is associated with certain difficulties: interest on a loan has been significantly increased (up to 20%), loan repayment terms have been reduced, etc., leading to an even greater increase production costs. In market conditions of management, an effective management system requires a rational organization of marketing activities, which largely determines the level of use of production means at an enterprise, an increase in labor productivity, a decrease in production costs, an increase in profits and profitability. This is due to the fact that the sales activity is not only the sale of finished shoes,

Yes, probably, it will not be easy to do - to seat everyone interested at the negotiating table (manufacturers of accessories, tools, auxiliary materials, heels, soles, pads, and all that, without which it is simply impossible to adequately represent domestic manufacturers not only in foreign markets, but which is especially offensive, and on the inside they still feel uncomfortable), but RSKO (Russian Union of Leatherworkers and Shoemakers) could do it best.

And accessories for children's shoes should be original and unique solutions that should be constantly updated and have the ability, in a good sense of the word, to satisfy the interest of children and their parents, in order to provoke, to ensure a steady demand for such shoes.

And women's shoes - its variety - both office and for active recreation, "salon" for tuned mansions, casual, model (although here it is time to remove the distinctive features - everyday and model, but simply high-quality, comfortable and popular), and its types - spring, autumn, winter and especially summer - such a huge and demanded market for components.

And men's shoes will not remain aloof from proposals if they delight the manufacturer with their focus specifically on men's shoes, as well as catalogs, fairs, exhibitions, centers where all this is demonstrated and offered - will naturally be a real basis for concluding contracts and long-term contracts for their demand. And here one more action is important - at company meetings - shoe manufacturers could and would like to show their sketches, layouts for the execution of contracts, orders for components, and component manufacturers would like to conclude them with a guarantee of the copyright of the developers and by agreement with their authors perhaps even the sale of these components to other firms on an appropriate civilized basis.

And this is not a bluff, not a fantasy, but empathy for the state of affairs in the light industry, including the domestic footwear industry. Let's try again to make our movements meet each other - these are common interests. And then the industry for the production of shoe machines, automatic and high-performance lines, multifunctional and universal machines, stands will start working again, which will ensure the filling of the industry with innovative processes that guarantee the consumer the production of competitive products. And for this we can sacrifice our ambitions. After all, many of us gave the shoe industry their best years, continuing to do everything possible and impossible to make it a reality, and the shoe industry "rose from the ashes." The white flag is the easiest to throw away, there are simply no prerequisites for such actions,

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The cost of calculation units for different types and types of footwear, given in Table 13, most fully reflect the situation, which is similar in cost to other domestic footwear enterprises located in other regions of Russia. The analysis showed that, unfortunately, the share of costs for basic materials does not decrease, which confirms the lack of purposeful work by manufacturers to find effective solutions to significantly reduce costs for natural leather and fur for the preparation of shoe uppers, for example, through the use of nanomaterials and nanotechnology.

The ability of this approach to significantly reduce the cost of basic materials by reducing the use of natural fur and leather is confirmed by the successful results of Stella McCartney's work, achieved by guaranteeing comfort models and environmentally friendly technologies. For many years S. McCartney, competing with other fashion designers in the demand for models created by her without the use of natural fur and leather, ensures the competitiveness and 100% demand for her shoes. At the same time, the share of so-called component materials in the range of its models has significantly increased. In this regard, I would like this experience to be not an exception to the rule, but to be the basis for a new technology for the manufacture of popular footwear.

Figure 4 shows an assortment of component materials for the production of footwear, which will allow enterprise managers not only to form a diverse and demanded assortment of footwear, but also to provide conditions for comfort and convenience for the wearer, creating competitiveness in domestic markets with unstable demand. The use of original fasteners, zippers, decorative elements and other accessories will allow the fashion designer, designer, technologist to develop such models that, having distinctive features, will be in demand in the domestic markets and satisfy the requirements of even the most "capricious" consumers. Of course, the authors do not pretend to be a comprehensive version of the range of components. This is like a message to all those who would like to do everything possible and impossible,

In addition, the use of components that combine several functions: decorative, connecting, etc. will provoke a reduction in the cost of basic materials from 60-70% to 46-50% and varying the price niche will

significantly facilitate its implementation in full in the domestic markets, guaranteeing enterprises stable TPP and their prevention from bankruptcy.

Thus, when developing an assortment policy, shoe enterprises should focus both on external (price and consumer niche, competing enterprises, market environment, etc.) and internal factors, such as sales volume, profitability, coverage of basic costs, etc. However, it is impossible take into account and provide for all situations that may arise when selling shoes, i.e. some shoe models are not in demand at a certain stage. In this case, another, usually not advertised side of marketing should appear: if the shoes, even without taking into account the requirements of the market, have already been produced, then they must be sold. For this purpose, in order to respond to the lower prices of competitors, it is necessary to reduce too large stocks, get rid of damaged, defective shoes, eliminate leftovers,

In addition to using discounts, an enterprise can initiate price reductions in case of underutilization of production capacities, a reduction in market share under the pressure of competition from competing enterprises, etc. In this case, the enterprise takes care of its costs, developing measures to reduce them by improving equipment and technology, introducing new types of materials into production, and constantly improving the quality of products. And all this requires large financial costs from enterprises, but, nevertheless, it contributes to an increase in the competitiveness of certain types of leather goods and the enterprise as a whole. In addition, the greater the amount of footwear produced, the more production costs decrease, which leads to lower prices, and most importantly, creates such conditions for the functioning of the market,

I would like to end the article again with the words of Stella McCarthy: "If you ask what is the role of chance in the fate of a person and whether the factor of luck affects success, I will answer: it certainly does. No wonder they are called "His Majesty or Her Majesty Luck." But I believe that you cannot give your fate to chance, and luck will never come to the aid of someone who does nothing. " On this note, we would like to end the conversation about the painful one.

Table 13 - Calculation components for various types and types of shoes

Indicators	Type of footwear	Types of shoes			
		Spring	Summer	Autumn	Winter
1	2	3	4	5	6
Unit cost, rub.	Mens	856.77	643.72	998.5	1007.07
	Womens	933.51	844.31	1062.37	2107.29
	Children	551.05	503.89	586.15	795.41
Costs for basic materials, rub.	Mens	541.61	378.64	623.16	660.42

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	Womens	523.71	511.6	618.52	1503.57
	Children	235.78	200.05	280.76	415.5
Expenses for auxiliary materials, rub.	Mens	23.82	17.57	28.16	30.4
	Womens	22.65	17.05	24.31	43.16
	Children	11.78	7.92	12.16	15.26
Wage	Mens	141.02	108.28	161.1	150.71
	Womens	148.92	84.62	139.09	220.58
	Children	58.44	55.42	68.95	95.77
Unit profitability, rub.	Mens	10.75	14.65	13.36	15.12
	Womens	11.88	13.37	16.42	17.11
	Children	9.53	8.39	9.19	10.72
Costs per 1 rub. marketable products, rub.	Mens	82.88	85.35	86.64	84.88
	Womens	88.12	86.63	83.57	82.89
	Children	90.47	91.62	90.8	89.28



Figure 5 Assortment of component materials for leather goods:

- a - forming a variety of assortment;
- b - creating conditions for the comfort and convenience of shoes in the process of wearing;
- c - realizing the desires of a fashion designer, designer and technologist for the production of a demanded range of footwear;
- d - providing the possibility of expanding the range of footwear and reducing the cost of basic and auxiliary materials

To select the optimal power, a solution was proposed that allows manufacturers to be guided by modern and multifunctional equipment, which will

allow the production of shoes with minimum, average and maximum costs. This will allow varying the price niche, while the share of domestic components will

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increase, and production costs will decrease. Of the four given criteria, in our opinion, the main ones are labor productivity of 1 worker and unit reduced costs.

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 of products, number of employees, expenditure of wages, level of wages, etc.

To increase labor productivity, the introduction of new equipment and technology, extensive mechanization of labor-intensive work, automation of production processes, and advanced training of personnel are of paramount importance. Specific

reduced costs - an indicator of the comparative economic efficiency of capital investments, used when choosing the best option for solving technical problems. When comparing possible options for solving any technical problem, rationalization proposals, technical improvements, various ways to improve product quality, the best option, all other things being equal, is considered the option that requires a minimum of reduced costs.

The given costs are 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.

Table 14 - Calculation of the optimal power with a range of 300-900 pairs using the example of men's shoes

Power	Equipment type	Optimal power, steam per shift	Labor productivity of 1 worker, steam	Worker load factor, %	Losses in wages per unit of capacity, rub	Specific reduced costs for 100 pairs of shoes, rub
300-500	1	500	28.09	61.39	13.68	6735.36
500-700	1	556	27.73	69.14	9.83	6404.71
700-900	1	889	28.09	77.20	6.42	5236.17
300-500	2	500	28.09	61.39	13.68	6728.68
500-700	2	556	27.91	68.70	9.97	6083.28
700-900	2	889	28.09	77.20	6.42	5240.72
300-500	3	500	28.09	61.39	13.68	7533.95
500-700	3	700	28.12	67.28	10.56	6734.02
700-900	3	889	28.09	77.20	6.42	5876.59

Table 15 - Calculation of the optimal power with a range of 300-900 pairs using the example of women's shoes

Power options	Equipment type	Optimum power, couples per shift	Performance labor of 1 worker, couples	Worker load factor, %	Losses in wages per unit of capacity, rub	Specific reduced costs for 100 pairs of shoes, rub
300-500	1	500	27.73	62.18	13.40	6980.5
500-700	1	700	27.73	69.14	9.83	6277.43
700-900	1	847	27.73	74.50	7.54	5673.49
300-500	2	500	24.45	63.90	14.11	7630.92
500-700	2	556	27.73	69.14	9.83	6404.71
700-900	2	812	25.64	75.40	7.77	6060.55
300-500	3	500	27.00	61.74	14.02	7827.12
500-700	3	556	29.32	68.21	9.71	6607.65
700-900	3	847	27.00	74.70	7.66	6341.05

Analysis of the obtained characteristics for three variants of a given technological process in the manufacture of men's, children's and women's shoes confirmed the effectiveness of the software product for evaluating technological equipment. So, with a range of 300 - 900 pairs, the best according to the

given criteria is the volume of production of 889 (for men) and 847 (for women) pairs of shoes. If the production area does not allow for its implementation in terms of standard indicators, then the option with a production volume of 556 pairs can be used.

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Table 16 - Costs for the formation of innovative processes filled with universal and multifunctional equipment

Type of footwear	Stage	Costs, rub.		
		Elite footwear for high-income strata of the population	Casual footwear for the middle class	Shoes for socially disadvantaged groups of the population
Womens	Assembling the workpiece	1972560	1163312	1035156
	Assembling shoes	10453280	9110930	8906320
Mens	Assembling the workpiece	946438	694000	636552
	Assembling shoes	9490840	7502180	7130650
children	Assembling the workpiece	946438	694000	636552
	Assembling shoes	9490840	7502180	7130650

Today, a light industry enterprise, striving not only to survive, but also to develop, requires the ability not only to competently operate the available technologies, but first of all, to actively position itself in the market, supplying in a short time high-quality products that meet the requirements, requests and expectations of consumers. at the lowest price. In other words, at the present time, the one who will survive the fastest than others will release to the market the products that most fully meet the requirements of consumers, while ensuring the minimum cost of its production. What should the company undertake to make the listed indicators become its competitive advantages?

Understand not only current but also future customer preferences and be able to design products that match those preferences.

Ensure the adjustment of production processes that guarantee their minimum cost by identifying and eliminating all types of costs that do not bring value to the product.

Get products to market faster than competitors.

The implementation of the listed tasks will depend on how smoothly and efficiently all departments will work at the enterprise.

How can this smooth and efficient work be ensured?

By defining a set of processes or activities that ensure the production of products with quality characteristics that meet the requirements, requests and expectations of consumers.

Establish clear and understandable interactions between processes.

Definition of quality objectives at the enterprise and divisional level that provide an understanding of the results to be achieved by the divisions and that ensure the achievement of the overall objectives of the enterprise.

Planning the resources needed to achieve the goals.

Definition of procedures to ensure that work is carried out in the departments in the most efficient way.

Measuring the results and comparing them with the set goals.

Analyze and decide what needs to be improved within each department.

That is, a set of processes is presented, due to the functioning of which an enterprise management system is formed, orienting it towards the production of products that meet the requirements, requests and expectations of consumers in their characteristics and adjusting all types of activities related to production support to an efficiency indicator, namely:

a system for identifying sources of costs and developing adequate measures to reduce them is being built;

reliable data are formed that demonstrate the effectiveness of the use of invested investments, which can help to attract new investors;

the cost of production is reduced, which makes it possible to reduce the price, expand the market and increase the volume of production;

cost reduction is usually associated with a reduction in the number of rejects and other types of waste, which has a positive effect on such indicators of the enterprise as the impact on the environment, the state of industrial safety; the image of a socially oriented enterprise is formed;

a clear statement of goals and objectives for each employee, defining the result that should be obtained when performing work;

identifying the resources needed to get the job done and providing resources;

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providing the knowledge and skills necessary to understand how work should be done in order to ensure its maximum efficiency;

measuring performance at the level of employees, departments and the organization as a whole and comparing results with goals;

analysis of results and adequate response to them through a system of corrective and preventive actions.

As practice shows, the ability to implement these processes at the top management level creates the conditions necessary for the formation of a competitive enterprise, that is, all this can be adopted by the head today in order to ensure this very economic stability for his enterprises.

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 unprofitable items from the assortment can give the cluster an increase in overall profitability by 30-50%.

In addition, a large assortment diffuses the strength of the enterprise, makes it difficult to correctly offer the 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 constructive decisions 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 a person has 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 so many options, or they prefer what they have already taken (or what seems familiar). There is one more category of people (about 7%), lovers of new products, who, on the contrary, will choose something that they have also tested.

From the point of view of the buyer (in order to ensure a calm choice from the perceivable options) the assortment should consist of no more than 5-7 groups of 5-7 items, i.e. the entire assortment from the point of view of perception should optimally consist of 25-50 items. If there are objectively more names, then the only way out is 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. Consequently, the consumer does not need a wide assortment at all, but the variety he needs.

The choice of the optimal assortment of footwear production, the most demanded by the population, meeting the current fashion and quality requirements adopted in the international market, is a prerequisite for the effective operation of the enterprise. The formation of a range of footwear, taking into account its competitiveness, is a complex process carried out taking into account the action of a number of factors, the study of which should be based on an analysis of the existing footwear market, as well as on forecasting trends in the social, economic and industrial areas.

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 structure of high-quality footwear products, while, on the one hand, 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, and on the other hand, to meet the requirements certain groups of consumers, taking into account their characteristics and capabilities.

To create competitive high-quality products, footwear enterprises need to expand and update their assortment, ensure high dynamics of model turnover, increase volumes and improve the efficiency of model design studies, the quality and satisfaction of the population with footwear. When developing or updating the assortment, a shoe company must take into account not only its capabilities, but also the presence of competing firms on the footwear market for a similar purpose, as well as the preferences of buyers in certain market segments. Therefore, in order to develop the structure of the optimal industrial assortment, it is necessary to analyze the footwear available on the market.

Shoes, being a necessary element of a suit, should correspond in appearance to the social status of their owner, and in terms of physical properties, provide comfort for the wearer's foot. Therefore, the range of footwear must be so diverse that it can satisfy consumers in all respects.

Thus, the assortment formation system includes the following main points, namely:

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 assortment

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as in pp. 1 and 2, but from the point of view of the buyer;

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;

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

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 the planning of the assortment;

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.

At the same time, I would like to once again draw attention to the fact that all this will become a reality if one condition is fulfilled, namely, light industry products will be produced of high quality and taking into account the interests of this very consumer. Enterprises united in a cluster are a special subject of the market, therefore, the assessment of the effectiveness of the functioning of a cluster can be carried out from two points of view: the cluster as a subject of the market and a separate enterprise that is part of it. The successful development of the cluster means an increase in the competitiveness of regions, an increase in the growth rate of the gross regional product, an increase in the share of regions in the total volume of the country's GDP. In addition, the efficient functioning of the cluster ensures the preservation and creation of new jobs, which expands the tax base and reduces unemployment benefits. The high performance of the cluster increases the innovation and investment rating of the regions. From the point of view of the cluster as a market entity, the effectiveness of its functioning can be assessed by the indicators of the cluster itself: profitability, susceptibility to innovation, financial flows, etc.

The effective development and functioning of the cluster has an impact on the development of the regions of the Southern Federal District and the North Caucasus Federal District in the following directions:

- implementation of projects and programs that ensure the growth of the competitiveness of the regions;

- creating conditions for the development of regions as an integral system and the implementation of its competitive advantages in the domestic and foreign markets.

Each of these areas for the development of regions is provided with a whole range of aspects affecting the financial, tax and tariff, infrastructure and other resources of the regions.

The development of the existing structural elements of the regions and the creation of missing elements is carried out due to the achievement of the following results by the cluster:

- reduction of budget financing and transition from subsidies to domestic lending;

- creation of a system to support the promotion of the results of research and development work in production, bringing their results to the stage of commercialization, including the creation of an internal cluster network of start-up financing organizations;

- support for research and development that can lead to the production of SMEs. The presence of an innovation center in the Southern Federal District and the North Caucasus Federal District will provide a number of advantages for its enterprises and regions:

- increased productivity due to the most effective combination of factors of production, access to information, better coordination of activities, creation of public goods (skilled labor, specialized infrastructure that reduces costs, etc.), stimulation of competition, limiting the influence of unfair competition;

- there is widespread innovation due to rapid response to changing customer needs, the availability of information about new techniques, technologies, supply opportunities or experimentation at lower costs;

- the creation of an innovation center contributes to the spread of new technologies, not only the relationship between enterprises is developing, but also the effective interaction of the shoe industry with science, education, which also affects the strategy of regional authorities;

- the availability of enterprises and local organizations within the innovation center to information about marketing, technologies, current needs of buyers, which can be better organized and cost less, which allows enterprises to work more productively and go to the advanced level of productivity;

- sharing the high costs and risks of innovation among network participants, which are beyond the power of an isolated firm. Reducing the costs of acquiring and disseminating knowledge and technologies becomes possible due to the inclusion of knowledge producers in the association, personnel

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migration between the participants of the innovation center and continuous learning as a result of the implementation of formal and informal ties;

- has a positive effect on increasing the competitiveness of footwear, affecting its two main components: price and quality. It makes it possible to reduce the cost of retraining personnel, consulting services, development and implementation of new technologies. Plus, the innovation center will allow solving social problems by providing a large number of jobs at the enterprises that are part of the innovation center.

The enterprises included in the cluster received such benefits as demonstrating the cluster's capabilities to the customer, creating a favorable image; the ability to compete on an equal footing with certified companies; focusing staff activities on achieving company goals and customer expectations; achieving and maintaining the desired product quality; effective coordination of work, increased productivity, reduced costs. A QMS that meets the requirements of GOST ISO 9000-2015 is a guarantor of the stability of the organization's activities, as well as the fact that no force majeure circumstances will affect the cluster's ability to provide consumers with high quality footwear. In modern market conditions, 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 increased with Russia's accession to 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 for shoe enterprises is especially urgent, which, due to external factors (increased competition due to globalization, the global financial crisis) and domestic (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 work was aimed at solving an urgent problem of developing innovative technological processes for the production of footwear at enterprises located in the regions of the Southern Federal District and the North Caucasus Federal District. The software developed by the authors for the formation of the technological process of assembling shoes and determining the specific reduced costs, which are the sum of current costs (prime cost) and capital investments, commensurate with the standard efficiency factor, taking into account the production program. Software calculations have been carried out to optimize the parameters of the technological process of assembling footwear for various forms of production organization.

Table 17. - Criteria for assessing the profitability of the production of the main types of footwear

Type of footwear	Output covering production costs, steam		Profit from sales, thousand rubles	Loss from sales, thousand rubles
Men's footwear				
winter boots (model A)	100%	15752	2825.44	-
	80%	12601	2260.23	-
	60%	9451	1695.22	-
spring low shoes (model B)	100%	15426	2730.7	-
	80%	12340.8	1727.51	-
	60%	9255.6	724.44	-
summer shoes (model B)	100%	15512	1713, 77	-
	80%	12409	943.54	-
	60%	9307	123.47	-
autumn low shoes (model D)	100%	13433	2068.81	-
	80%	10746.4	1161.72	-
	60%	8059.8	254.64	-
Children's shoes				
shoes model A	100%	31020	2962.09	-
	80%	24816	800.84	-
shoes model B	100%	34844	2068	-
	80%	27,875.2	104.54	-
shoes model B	100%	30810	1422	-

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	80%	24648	-	-340.72
shoes model G	100%	26488	1537.63	-
	80%	21190	-	-63.04
Women's shoes				
summer shoes model A	100%	12656	1648.68	-
	80%	10125	739.69	-
	60%	7594	-	-169.31
autumn boots model B	100%	11925	2490.13	-
	80%	9540	1329.09	-
	60%	7155	168.05	-
winter boots model B	100%	10362	4508.29	-
	80%	8290	2913.36	-
	60%	6217	1317.64	-
spring shoes model G	100%	14235	1790.91	-
	80%	11388	761.04	-
	60%	8541	-	-268.84

The analysis of the results of the sale of footwear, shown in table 17, confirms the fact that the best conditions are due to the sale of men's footwear. Even with the sale of footwear in the amount of 60%, it allows enterprises to compensate for all the costs of its production. This can explain the desire of manufacturers to increase the production of men's footwear in the regions of the Southern Federal District and the North Caucasus Federal District. A completely different situation with the production of children's shoes, since with a decrease in demand to 80% of the volume of its production, it is possible to provoke losses for the enterprise, which will lead them to bankruptcy. Unfortunately, the refusal of the state to compensate enterprises engaged in the production of children's shoes, due to low profitability and high costs, requires more careful monitoring in the market for the demand for the assortment offered to consumers. preventing the sale below 80% of its production volume. This can explain the fact that new enterprises do not appear on our markets that would like to concentrate their efforts on organizing the production of children's shoes. In this case, we believe that in order to restore the required volume of production of children's shoes, more attention should be paid in its production to the use of innovative processes filled with universal and multifunctional equipment that provide a significant reduction in the cost of its production, and by reducing the price - to ensure its relevance and competitiveness. on domestic markets without compromising quality and by expanding this very assortment range both by type and type of footwear. who would like to concentrate their efforts on organizing the production of children's shoes. In this case, we believe that in order to restore the required volume of production of children's shoes, more attention should be paid in its production to the use of innovative processes filled with universal and multifunctional equipment that provide a significant reduction in the cost of its production, and by reducing the price - to ensure its relevance and competitiveness.

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Separately, filling the domestic markets with popular and competitive women's footwear remains a special issue. Today, domestic markets are experiencing a shortage of assortment for women's shoes made by domestic manufacturers. The demand is satisfied by imported footwear and offered by "shuttle traders" who, unfortunately, most often due to the resale of low-quality footwear purchased by them abroad at discounted prices for out-of-fashion women's footwear, offer them to customers that do not satisfy them in terms of quality. and in terms of assortment, but they are forced to purchase it at the expense of a lower price in comparison with the prices for shoes, formed by company stores, where they could buy shoes from leading foreign companies, but at a very high price.

Here, too, we offer manufacturers an original solution for the use of innovative processes, formed on the basis of the use of three process tightening with the manufacture of shoes, both by type and by elevation of the heel, which will satisfy demand, and therefore its full implementation in domestic markets. And the use of only domestic components will provoke not only an increase in the diverse range of products, but, no less important, a decrease in prices and an increase in its demand, guaranteeing

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manufacturers stable technical and economic indicators.

In this regard, the analysis of the profitability criterion of the entire product range by genus and type shown in Table 17 confirms the fact that a reasonable assortment policy of domestic manufacturers in cooperation with municipal, regional and federal branches of government will create the prerequisites for filling domestic markets with demanded and competitive footwear, implementing social problems due to the creation of more than 12 thousand new jobs.

Thus, this model is the basis for monitoring the movement of footwear. At the same time, it is necessary to produce footwear for people with different income levels, from materials of different cost, in order to compensate for the costs of producing footwear from cheaper materials due to the high profits obtained through the production of expensive footwear. This will happen with a loss of profit from the sale of footwear, but at the expense of the price segment, a high level of its sales will be ensured.

When studying the possibilities of marketing techniques to ensure the demand for footwear, we came to the conclusion that the production of a specific type of footwear with a different seasonal assortment would be profitable and would allow achieving the set economic and social results. This will be possible if the sale of a pair of shoes, released from production and in one of the first two stages of the life cycle (entry to the market, growth), will be carried out in no more than 3.5 weeks. The light industry is one of the industries for which the problem of adaptation in the face of fierce competition is especially urgent. The direction of increasing the investment attractiveness of light industry enterprises is their innovative development. This also determines the evolutionary-institutional stage of development of the modern economy. The growth of investments in innovative development will allow introducing new progressive technologies into production, updating the manufactured products, mastering new sales markets and ensuring a constant increase in the profitability and market value of the enterprise. But at the same time, there should be opportunities for implementation. The intensification of investment activity, in turn, contributes to the growth of the economy, with the help of investments, new enterprises are created and, accordingly, additional jobs, the existing production is expanded, the development and entry into the market of new types of goods is ensured.

Improving the efficiency of innovation is the basis for building a competitive strategy for the development of light industry in Russia, ensuring the effective correspondence of production volumes, quality and range of products to the aggregate demand of consumers, increasing the national importance of the industry and its image in the world community. This requires continuous scientific and technical

development aimed at improving the processing technology of materials and semi-finished products to standardize the properties and reduce the resource intensity of light industry products, develop innovative systems for the design and design of light industry products, create innovative designs with improved consumer and economic properties, and optimize technological processes. due to the automation of production, cooperation of manufacturing enterprises with leading domestic and European institutes and engineering companies. All these areas have received evolutionary development at the leading foreign and domestic shoe enterprises for 90 years from mechanical to 1922 year... up to robotic production now. Mass marketing in the context of uniform civilian footwear is currently virtually absent. The assortment policy for the creation and production of competitive footwear, taking into account current marketing approaches, is based on the following group of principles:

1. Develop only what the consumer needs. Even when developing goods that have no analogues, which have only potential demand, it is necessary to carry out a set of measures to determine the needs for it: namely, the release of trial batches, meetings with private and public consumers.

- The shoe model being developed is not an abstract proposal, but contains a set of properties that meet the requirements of the consumer.

- Create a variety of assortments in the framework of product differentiated marketing.

- Before the introduction of a shoe model into production, the market segment for which it is intended within the framework of targeted marketing must be determined.

- When developing, you need to use all marketing tools that are acceptable for the manufacturer, which will allow you to make the right decisions in each phase - idea, research, design, development, testing, implementation.

- When developing a shoe model, you need to understand what impact it can have on the brand in the long term, i.e. predict the properties of the product during operation.

Thus, the choice of assortment policy is considered as part of the strategic planning process in the field of marketing. The choice of strategy depends, first of all, on the resources of the enterprise - when developing an assortment, the probability of dispersion of funds is high.

The essence of intrafirm management and management of a firm as a market entity is discussed in detail in the literature. The most significant for this scientific direction are the works of F. Kotler, G. Armstrong, K. Andrius, M. Porter, M. Mescon, M. Albert, F. Hedouri, I. Ansoff. However, there is currently no description of the interaction between the microenvironment and the macroenvironment of a shoe enterprise in relation to the development,

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implementation and production of innovative footwear. Figure 6 shows our proposed marketing approach in organizing innovation, aimed at meeting the growing needs of society for high-quality special

footwear while ensuring the competitiveness of products, as a basis for making a profit, improving the economic situation and developing an enterprise in the interests of employees, society and consumers.

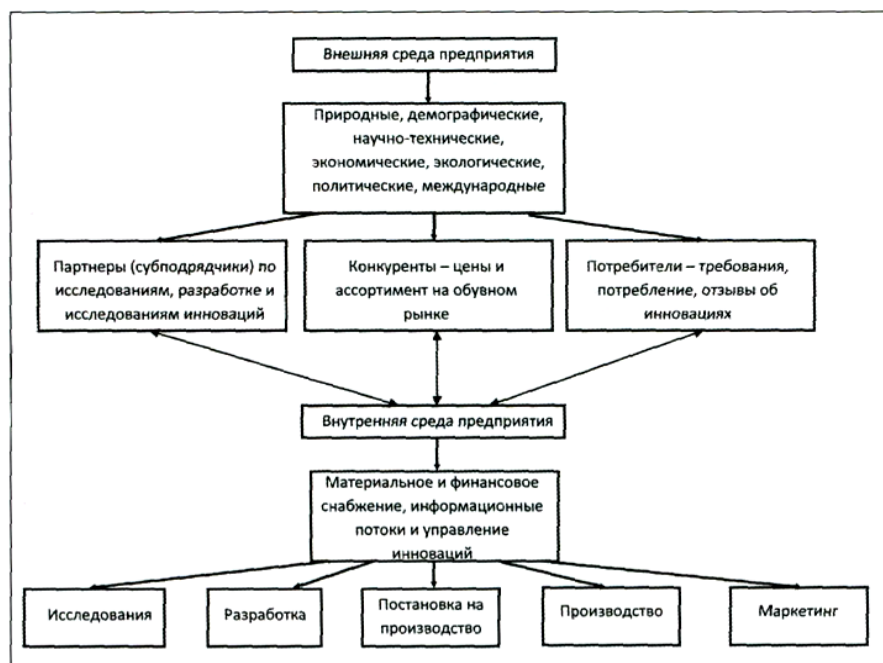


Figure 6 - Interaction of micro and macro environment

According to the level of novelty, innovations are distinguished as fundamental, partial and pseudo modifications. Fundamental innovations determine the innovative assortment direction of the development of footwear production. Partial innovations involve the use of new industrial designs, utility models, inventions in already existing product lines. Pseudo modifications are aimed at selectively changing irrelevant consumer and economic characteristics of shoes. The organization of the enterprise's innovative activities includes: the organizational structure of the enterprise, adapted to innovation and new relationships between its elements, both centralized and decentralized, a workforce of developers and manufacturers of innovation based on a synergistic approach; a formalized procedure for innovation.

The innovative approach of shoe enterprises is based primarily on internal resources, but for effective and long-term development it requires integration with financial, economic, research, Russian and international structures.

As shown in Figure 6, research and production activities are integrated in an innovation environment. The system of organizing an innovative project is characterized by an elastic and parallel existence of development, production and distribution cycles. The direction of information, financial, material, labor and

technical resources between different departments, while changing depending on the reaction of the sales market. An integral part of innovation is its diversification, due to the difficulty of predicting the reaction of the consumer goods market. The sustainability of modern shoe enterprises is possible through the creation of a business portfolio balanced in terms of the life cycles of various areas of activity, as well as within the main activity - the production of footwear, the aggregate of which is resistant to changes in market conditions. Since the 90s, many shoe enterprises have been implementing a multi-stage investment and innovation concept for the development of the company, including:

- adaptation to market conditions;
- formation of a holding structure, centralization of innovative functions of engineering and marketing, development of distribution;
- activation and diversification of innovation policy with the involvement of consulting companies, scientific, educational and creative institutions;
- creation of innovative systems for the development and production of footwear.

Effectively involving assets and adapting to modern economic and regional conditions, shoe enterprises were gradually transformed into a diversified holding complex, consisting of structured well-managed activities based on self-financing and

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organizationally formalized into six blocks: production, commercial, engineering, property, investment, social development. An effective and flexible mechanism for the development of differentiated areas of activity that meets the requirement of building modernized economies, which quickly responds to the changing conditions of the world and domestic markets in the cycles of their historical and current dynamic changes, is the fundamental principle of the strategy of innovative development of the complex - holding. The assortment policy of enterprises is based on the optimal combination of several assortment lines, differing in purpose, type, age group. The companies actively cooperate with leading European design firms. A larger number of footwear models are developed and produced annually: children's, everyday men's and women's in the assortment lines: everyday, comfortable, work and government orders. A unique base of high-tech fastening methods is being developed and applied: glue, injection and combined. A program of innovative import-substituting products for the Children's Shoes project has been developed, which is designed until 2025, the annual turnover of models with a total growth of the project's footwear production by 2 times is about 70%.

In 2016 - 2018 in the direction of the development of Elegami children's footwear, assortment lines have been created that have no analogues in terms of a combination of consumer and environmental properties: Elegami First Step - for children of the first years of life on a leather sole with a friction protector, Elegami Orto - preventive shoes with an antiseptic linen insole, Elegami Equa - summer footwear with an insole made of regenerated vegetable tanned leather, Elegami Bio - comfortable footwear with a bioadaptive insole, Elegami with "Holofiber" - a heater made of a modern analogue of hollow reindeer hair. In 2018, a modern collection of women's and men's footwear under the Rikonte trademark was developed, footwear for modern active city dwellers, the collection was created in an ideologically consistent family style for children, teenagers and adults.

Unique diversification in the footwear industry, which is characterized by a high dependence on the dynamics of price changes for materials, mainly natural, with a relatively low profitability in several areas of enterprise activity is associated with an unstable situation in multifactorial, difficult-to-predict production and high competition from Southeast Asia. Only highly effective domestic and international cooperation provides a positive dynamics in the development of the industry in the context of the globalization of the world economy and Russia's accession to the WTO. Coordination and consolidation of innovative activities of organizations consists in maximum adaptation to the external

environment. Thus, a synergistic effect of the innovative activity of the shoe company is achieved,

Features of the formation of innovative processes in the development of a new range of footwear. The crisis state of the footwear industry in the Southern Federal District and the North Caucasus Federal District is due to the influence of the following factors:

- critical level of wear and tear of the main and technological equipment (up to 70%);

- a significant decrease in the volume of production and sales of products associated with low competitiveness in design, price, quality and glut of imported goods;

- the lack of a socially - oriented assortment policy to meet the needs of the poorly protected strata of the population (children, the elderly, the disabled), government orders for the products of the footwear industry;

- underdevelopment of the domestic raw material base and production of components;

- low innovative activity, lack of demand for developments and the potential of scientific organizations in the industry;

- lack of own circulating assets and lack of skilled workers and engineering and technical personnel;

- investment unattractiveness;

- massive imports of inexpensive footwear of tolerable quality, which reduces the competitiveness of domestic products;

- high cost of credit resources for updating the material and technical base of the industry;

- shortcomings of tax and customs systems].

The current situation in the footwear industry in the Southern Federal District and the North Caucasus Federal District is, not least of all, the result of the inability of many managers of shoe enterprises in the Southern Federal District and the North Caucasus Federal District to quickly adapt to the new requirements put forward by the market, to the emerging competition from Russian and foreign manufacturers. Therefore, the current situation has led to the need to develop a strategy for the development of industries for the production of a competitive range of footwear, which is in demand in the footwear market of the Southern Federal District and the North Caucasus Federal District, near and far abroad and aimed at meeting consumer demand for domestic products and addressing issues of improving the socio-economic situation in the regions due to creation of new jobs. This problem is of particular relevance for shoe manufacturers in the Southern Federal District and the North Caucasus Federal District, where there are favorable conditions for the implementation of the strategy:

- high concentration of skilled labor;

- coordinated specialization of manufacturers;

- long-term traditions of shoe-making;

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a small number, but local suppliers of quality raw materials, component materials;

high demand in the Southern Federal District and the North Caucasus Federal District for high-quality footwear.

In this regard, on the basis of a new aspect, a systemic organizational and structural methodological approach to the consideration and study of the development processes of the footwear industry of the Southern Federal District and the North Caucasus Federal District is proposed from the standpoint of the need to ensure global coordination of dispersed enterprises within the framework of an industry self-regulatory organization on the basis of problem-oriented, purposefully formed and situationally constructed dynamic organizational - management clusters. In the current conditions, a general approach to the state tasks of managing the development of shoe industry enterprises is advisable, based on the

repackaging of organizational forms of management on the principles of self-organization and self-regulation, taking into account the realities of the loss by state ministries and departments of real levers for managing non-state enterprises. Self-regulation policy is to a large extent the policy of the enterprises and organizations of a particular industry. The core of this policy should be activities aimed at institutionalizing the aggregate sectoral interests of companies in the field of entrepreneurial activity. The role of regional and federal ministries and departments in this case should be to create such general institutional conditions that would not exclude, but, on the contrary,

Self-regulation in this case is most effectively manifested through the development and establishment of non-state industry rules and standards, as well as control over their observance by all enterprises specializing in this area of the market.

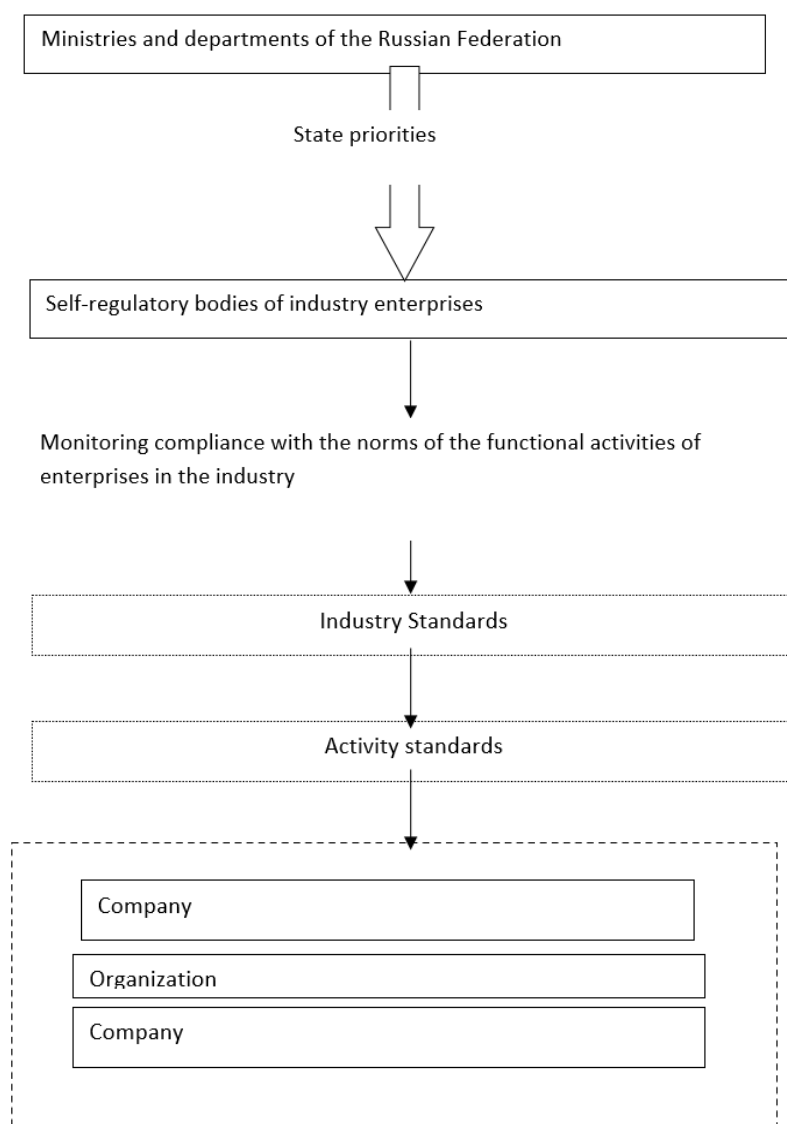


Figure 7 - The structure of management relationships in the framework of self-regulation of shoe industry enterprises

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On the basis of a new methodological approach, a conceptual apparatus has been formed, incl. the essence is defined and the author's definition of the category "dynamic organizational and management cluster" is given - extra-geographic (extra-territorial) ordered structuring of temporarily interconnected producers, buyers, suppliers and service providers who produce and sell the corresponding products, as well as a structure diagram of such a cluster and its links to global value chains. The traditional structure

of an industrial cluster, which has a territorial nature, does not take into account all the needs of the organizational "packaging" of interconnected production, sales, etc. structures.

In this regard, we propose to introduce the concept of a dynamic organizational and management cluster. We present our proposed structure for a dynamic organizational and management cluster and its links with global value chains in Figure 8.

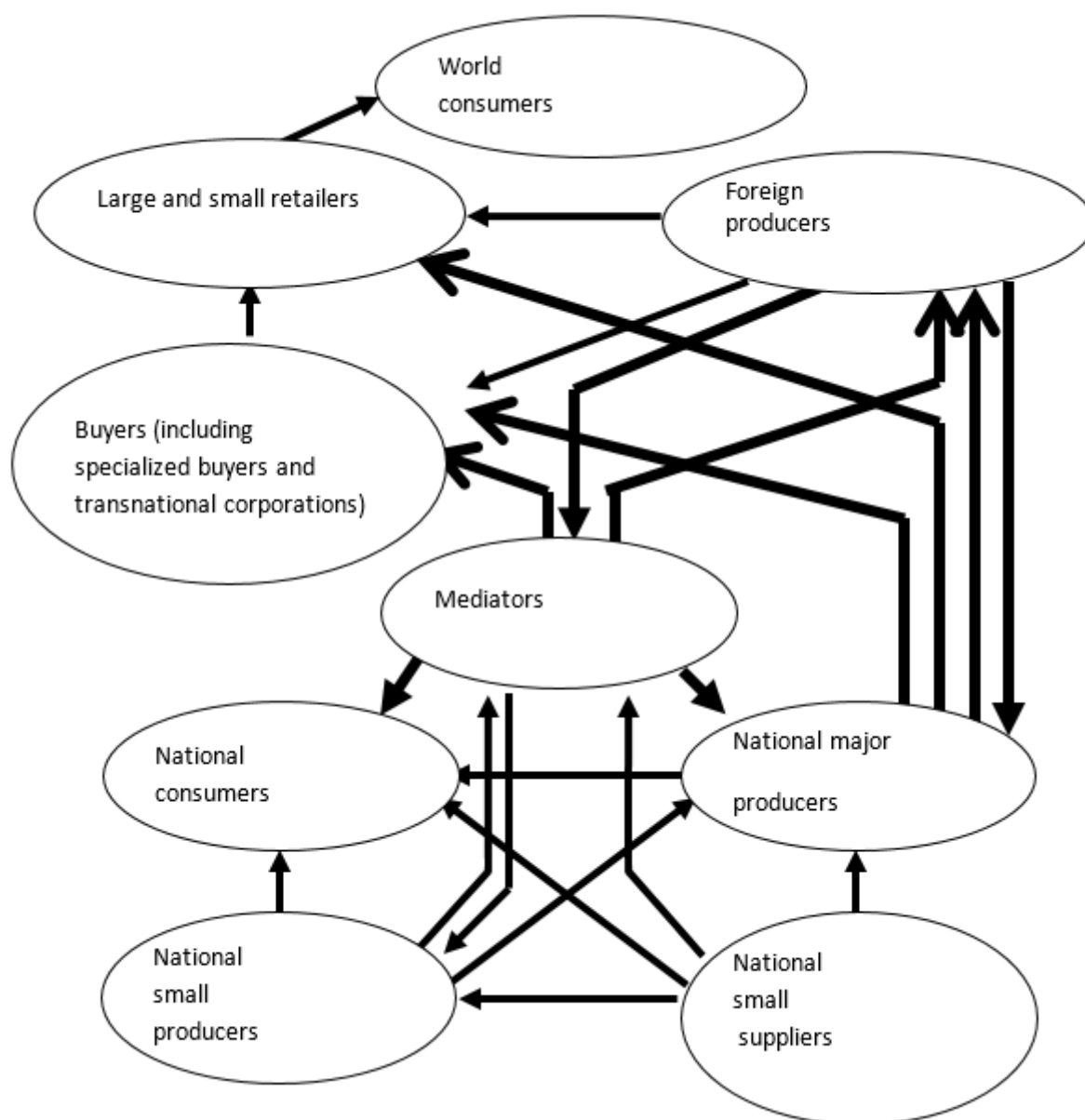


Figure 8 - The structure of a dynamic organizational and management cluster and its links to global value chains

It is the formation of such organizational and managerial clusters that can solve a significant part of the crisis problems, increasing the degree of manageability of the shoe industry enterprises. The

anti-crisis management matrix is a scheme for determining the most important aspects (performance parameters), with the help of which it is possible to increase the management efficiency of such

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organizational and managerial clusters, is shown in Table 18.

	Objects	Functions	Processes	Resources	Wednesday
Income	NS				NS
Profit		NS		NS	
Profitability	NS		NS	NS	NS
Market share	NS	NS	NS		NS
Own funds	NS			NS	
Capitalization	NS	NS	NS	NS	NS
Assets	NS	NS		NS	
Anti-crisis strategy	NS	NS	NS	NS	NS

Table 18. - Crisis management matrix

The first dimension (horizontal) of this matrix determines the variables that characterize the enterprise as a whole:

Objects;
Functions;
Processes;
Resources;
Wednesday.

And the second dimension (vertical) determines those indicators that characterize an integrated management system:

Income;
Profit;
Profitability;
Market share;
Own funds;
Capitalization;
Assets;
Anti-crisis strategy.

The shoe industry can be viewed as an open system consisting of a number of functional blocks

operating within certain spatial-dynamic intervals, in which the corresponding type of mass economic behavior is realized.

In Figure 8, we formulated a diagram of the main problems of the footwear industry enterprises in the Southern Federal District and the North Caucasus Federal District and approaches to their solution.

A methodology has been developed for the formation of organizational and managerial development of footwear industry enterprises in crisis conditions through a structural and logical matrix of using a dynamic organizational and managerial cluster for anti-crisis purposes (including systematized goals and progress indicators), and appropriate economic measures of a practical nature have been identified ("Roadmap") measures to develop the footwear industry. In table 19, we present the structural and logical matrix of the use of a dynamic organizational and management cluster for anti-crisis purposes.

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Table 19. - Structural and logical matrix of the use of a dynamic organizational and management cluster for anti-crisis purposes

Overall goal of the project	Progress indicators
Creation of dynamic organizational and management clusters	Strengthening the degree of anti-crisis coordination
Specific project objectives	Progress indicators
1. Creation of dynamic organizational and managerial clusters based on shoe industry enterprises	Accelerating production and sales cycles Decrease in production volumes
2. Development of a package of management cases for servicing the system of distributed enterprises in the footwear industry, as well as the development of anti-crisis management tools.	Improving the quality of management decisions
3. Creation of an integrated information and analytical system for general use by dynamic organizational and management clusters of light industry enterprises.	Increase in the number of users of the information and analytical system
4. Increase in production within the framework of dynamic organizational and managerial clusters of footwear industry enterprises.	Growth in production volumes
5. Modernization of the equipment of the enterprises of the footwear industry.	Increase in the share of new and advanced equipment
6. Optimization of the turnover of goods and services of the footwear industry using an electronic trading system	Acceleration of commodity and financial turnover
7. Increasing the degree of coordination of anti-crisis activities with the participation of government bodies at different levels	Increasing government support resources

Conclusion

To form an effective national anti-crisis policy, it is necessary, first of all, to use the possibilities of the state's regulatory functions in anti-crisis management.

We can offer the following set of such anti-crisis actions within the framework of the regulatory functions of the state, Figure 9.

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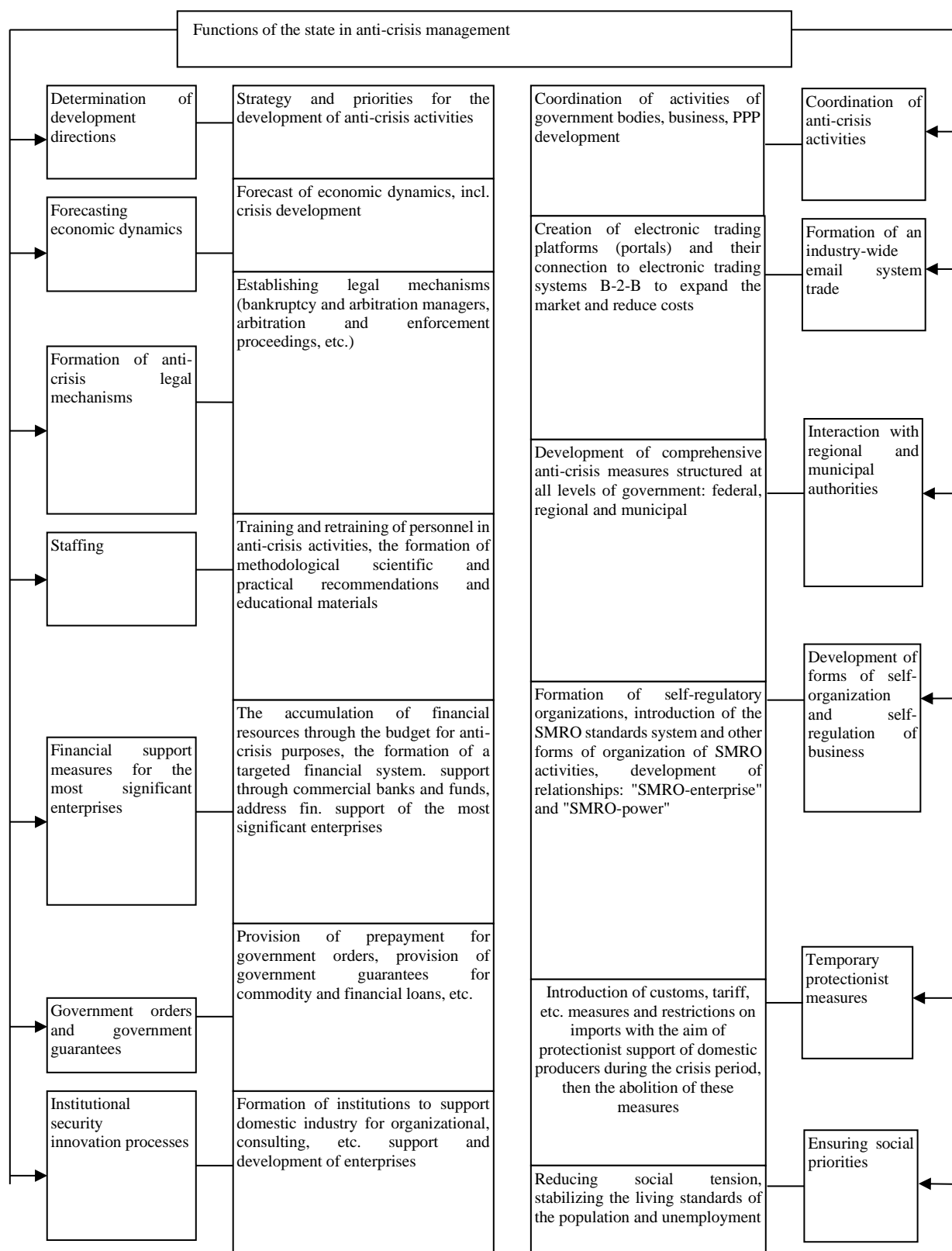


Figure 9 - Regulatory functions of the state in anti-crisis management

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Thus, measures are needed to increase the investment attractiveness of the industry, to protect the domestic market from illegal circulation of goods,

to re-equip the organizations of the footwear industry, etc. (table 20).

Table 20 - "Roadmap" of measures for the development of the footwear industry

Factors	Causal relationship	Tasks
Competitiveness	<pre> graph TD A[Development opportunities] --> B[Profit growth] B --> C[Growth of share in the domestic and foreign markets] </pre>	<ul style="list-style-type: none"> - Promotion of Russian products to the domestic and foreign markets; - Production of light industry products of a new generation; - Development of the industrial and scientific potential of the industry; - Increasing the potential for internal corporate development.
Scientific and technical block	<pre> graph TD D[Technical re-equipment] --> E[Industry science support] E --> B[Profit growth] </pre>	<ul style="list-style-type: none"> - Overcoming a high degree of physical and moral deterioration of fixed assets; - Introduction of advanced technologies; - Expansion of the scope of R&D.
Financial resources	<pre> graph TD D[Technical re-equipment] <--> E[Industry science support] E --> F[Increase in invest. attractiveness] </pre>	<ul style="list-style-type: none"> - Creation of sources of those. rearmament at the expense of its own financial resources; - Attracting foreign investments to the industry; - Expansion of state. subsidies and tax and customs benefits.
Market conditions	<pre> graph TD G[The emergence of additional fin. resources] <--> F[Increase in invest. attractiveness] F --> H[Crowding out shadow imports] </pre>	<ul style="list-style-type: none"> - Improvement of the regulatory framework; - Suppression of illegal import and turnover of goods and raw materials; - Formation of a civilized domestic market; - Development of our own raw material base.
Control	<pre> graph TD I[Regulation of customs duties] <--> H[Crowding out shadow imports] H --> J[Improving state regulation] K[Increased attention to the problems of light industry] --> J </pre>	<ul style="list-style-type: none"> - Restructuring the system of state regulation and corporate governance, taking into account the needs of increasing the competitiveness of light industry enterprises.

A set of measures for anti-crisis management of the footwear industry is proposed, including the following priority areas: increasing the competitiveness of enterprises in the footwear

industry, developing industry information services, continuing to modernize fixed assets, mitigating the shortage of working capital, increasing the efficiency of public administration, clearing non-payments.

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Within the framework of the developed strategy, the production of competitive products will be organized using modern mechanized innovative technological processes, as well as to meet the demand of an elite consumer using manual labor. Developed innovative technological processes for the production of men's, women's and children's shoes using modern technological equipment with advanced nanotechnology.

The financial well-being and stability of an enterprise largely depends on the flow of funds to cover its obligations. Lack of the minimum required supply of funds can provoke an enterprise into financial difficulties. In turn, an excess of cash may be a sign that the company is suffering losses. The reason for these losses can be related both to inflation and depreciation of money, and to the missed opportunity to place them profitably and generate additional income. In any case, it is the constant analysis of cash flows that will allow the company to establish its real financial condition. Cash flows from financial activities are largely formed when developing a financing scheme and in the process of calculating the effectiveness of an investment project. If the manufactured shoes are not fully sold, the enterprise loses part of the profit, which is necessary for the further development of production. To reduce losses, the manufacturer must have daily information on product sales and make decisions on timely changes in prices for specific shoe models. The basis for the development of a software product that allows calculating cash flows from operating activities is proposed. This program will be a tool for a sales manager or marketer to control the sales process of a particular model being released. As a result of the proposed calculation, the entity will receive a net cash flow from operating activities. A decrease in sales will lead to a decrease in cash flow and will require a decrease in the selling price of the product in order to increase sales. If such an event does not lead to an increase in cash flow, then it is necessary to make a decision on the advisability of further issuing this model.

This algorithm can be implemented using the Microsoft Excel software product, which can be installed at the workplace of almost any specialist.

For this calculation, it is important to differentiate the data involved in the calculation. To calculate the cost of a particular model being produced, the initial data are fixed and variable costs, which depend on the production equipment, the composition of basic and auxiliary materials, the number of employees, etc. In the Excel calculation table, the cells into which these data are entered are highlighted in blue. In the process of monitoring the sales of a particular model, this data remains unchanged. For another model, the data is adjusted.

The calculation also contains data that does not depend on the model and is entered into the

calculation table once. They are highlighted in green. Calculation formulas in the table are highlighted in yellow, they are recalculated automatically when the source data changes. The main source data that are used in the monitoring process are the selling price of a unit of production and sales volume.

Thus, the calculation can be performed daily or in a selectable time range, while setting only the sales volume and unit price for a certain period, we will receive an increment in cash flow for this period.

The calculations were carried out on the basis of assessing the degree of implementation and dynamics of production and sales of products, determining the influence of factors on the change in the value of these indicators, identifying on-farm reserves and developing measures for their development, which should be aimed at accelerating product turnover and reducing losses, which will make it possible to achieve significant economic effect.

Of great importance in the management of product output is the assessment of the actual output and sale within the production capacity, that is, within the boundaries of the "minimum - maximum" volume of production. Comparison with the minimum, break-even volume allows you to determine the degree, or zone, "safety" of the organization and with a negative value of "safety" to remove certain types of products from production, change production conditions and thereby reduce costs or stop production.

Comparison of the achieved volume of output with the maximum volume determined by the production potential of the organization allows us to assess the possibilities of profit growth with an increase in production volumes, if demand or the share of sales of footwear on the market increases.

For a footwear company seeking a strong position in the market, setting the price of footwear for sale is key to the success of the chosen strategy. Price is a tool to stimulate demand and at the same time is a major factor in long-term profitability.

Getting the maximum profit, possibly with the optimal combination of sales volume and prices for manufactured products. However, it is not possible to sell an unlimited number of shoes for the same price. An increase in sales leads to market saturation and a drop in effective demand for products. At some point in time, in order to sell a large number of shoes, you will need to lower the price.

When developing a pricing strategy, goals related to both profit and volume of sales and competition are considered. The price determines the profitability of all activities, not only setting the level of profit, but also fixing through the volume of sales those conditions under which the payback of all costs is achieved (break-even point.) The footwear industry is a material-intensive industry, therefore the relative value of fixed costs in the total cost of footwear will be small, therefore, the price elasticity of demand will be high. This means that a decrease in price must be

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accompanied by a significant increase in demand for shoes. Too high or low prices can undermine the success of the product.

In this regard, it is necessary to conduct a break-even analysis (table 21).

Various ratios of sales volumes and prices for manufactured products are considered. A decrease in prices occurs when an enterprise uses a system of

discounts to increase sales. This action leads to an increase in sales proceeds and additional profit. However, the area of income is not unlimited - when a certain volume of production is reached, its further expansion becomes economically unprofitable. At some point, the positive effect of an increase in sales is lower than the negative effect of a price decrease.

Table 21 - Initial data for constructing a break-even point

Product price, rub.	Sales proceeds, rub.	Fixed costs, rub.	Variable costs, rub.
1	2	3	4
1150	5821300	2868860	3116100
1145	6520775	2868860	3505840
1140	7213920	2868860	3895390
1135	7900735	2868860	4284920
1125	8543250	2868860	4674710
1115	9171990	2868860	5064010
1100	9744900	2868860	5453546
1090	10346280	2868860	5843090
1075	10884375	2868860	6232750
1060	11403480	2868860	6622160
1040	11845600	2868860	7011700
1010	12143230	2868860	7401240
975	12326944	2868860	7790780
950	12624550	2868860	8180340
790	10998380	2868860	8569840

The graph in Figure 10 shows the behavior of total costs and the role of the influence on them of variable costs, which, in comparison with constant ones, have a stronger effect on the costs themselves,

and also shows the characteristics of sales proceeds at various values of prices and sales volumes for the given initial data.

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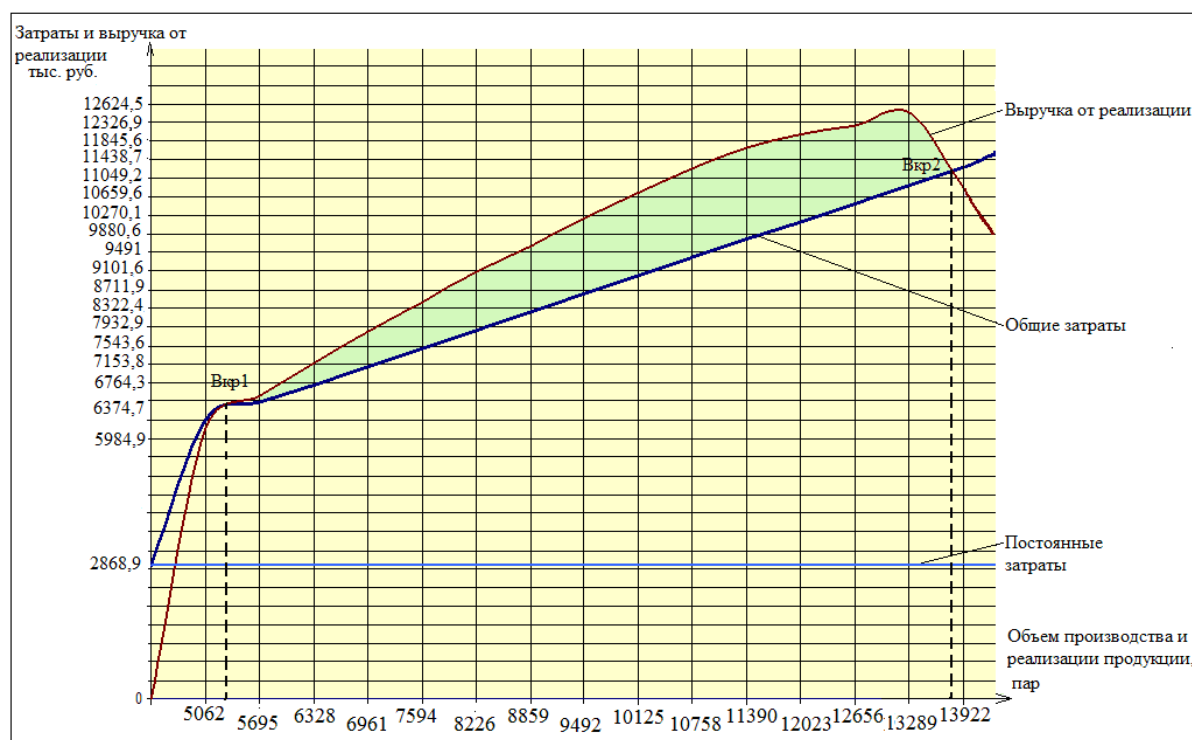


Figure 10 - Break-even characteristic

As can be seen from Figure 11, from the level of output and sales of products, at which the total costs are equal to the proceeds from sales, that is, two

break-even point. The behavior of total costs is most strongly influenced by variable costs that change in accordance with changes in the volume of production and sales of products.

The growth in production and sales is accompanied by a constant decline in prices. The minimum allowable unit price to cover the total cost will be the second break-even point; the maximum allowable is the first break-even point.

On the field between two break-even points, there is an area within which the optimal ratios of volume, selling price and, accordingly, profit are achieved. The maximum profit will be obtained when products are sold at a price of 1040 rubles, while the volume of sales will be 12023 units.

For a breakeven operation of the enterprise, the selling price should not be less than the cost of a pair of shoes, which in this case is 842.26 rubles. At a price of 790 rubles, the prime cost does not cover, and losses immediately arise.

When assessing the consequences of a price reduction on a change in the break-even point, it is necessary to additionally assess the effect of a price reduction on an increase in sales. In other words, an increase in prices can thus affect a decrease in sales volumes, so that the additional profit per unit of production obtained as a result of the influence of the price factor will be offset by the sum of losses from a

decrease in sales. Conversely, a decrease in the amount of the difference between revenue and variable costs per unit of production caused by a decrease in prices can be fully compensated by profits from the sale of additional volume of products at lower prices.

Thus, the calculated threshold values of products set the area of the volume of production and sales of products, within which the breakeven activity of the enterprise is ensured.

The proposed model for the sale of footwear within a month makes it possible to track the compensation of costs for the production of footwear with different volumes of its sale, namely: 100%, 80%, 50%. As a result, the calculations indicate that with 100% of the sale of footwear, compensation of costs is provided not only for the production and sale of footwear, but there is also a net profit, which speaks of the effective operation of the enterprise, as well as the correct marketing assortment policy of the enterprise. We also make a profit when selling 80% of men's, women's and children's shoes.

When selling 50% of footwear from the volume of production, the enterprise incurs losses. To solve this problem, the conditions for the sale of shoes in a specified period of time and the volume of sales of at least 50% are necessary. If such a situation arises, it is necessary to attract borrowed funds to cover costs and organize the subsequent production of products through the use of a bank loan, factoring, and leasing.

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Based on the current situation in the economy of our country, in our opinion, no less significant problem in the development of the regional consumer market is the lack of a full-fledged regulatory and legal framework that ensures the functioning of the mechanism of state regulation of the consumer market in the regions. Proceeding from this, it is the state and regional intervention that should correct the situation on the domestic footwear market in the region, and thus there will be an opportunity for the development of the production of competitive leather goods.

When selling 50% of footwear from the volume of its production per month, enterprises incur losses. To solve this problem, the conditions for the sale of shoes in a specified period of time and the volume of sales of at least 50% are necessary. If such a situation arises, it is necessary to attract borrowed funds to cover costs and organize the subsequent release of products through the use of either a bank loan, or factoring, or leasing.

Based on the current situation in the economy of the Southern Federal District, in our opinion, an equally significant problem in the development of the regional consumer market is the lack of a full-fledged regulatory and legal framework that ensures the functioning of the mechanism of state regulation of the regional consumer market. Based on this, it is the state and regional intervention that should correct the situation on the domestic footwear market in the region, forming large associations in the form of clusters for the production of competitive leather goods.

The implementation of the planned measures will lead to covering the deficit for all types of footwear, will ensure an increase in labor mobility in the Southern Federal District and a reduction in negative processes in the labor market, as well as a stable balance of interests of workers, employers and regional and federal authorities.

In our opinion, for the successful implementation of all of the above measures, the

interest of the regional branches of government in the development of the production of leather goods, reducing the prices of components and energy costs and other factors, including reducing the cost of transport services, is most necessary. Therefore, in order to realize all the advantages of a shoe cluster, it is necessary:

- legalization of preferential taxation of manufacturers;
- creation of an effective sales system;
- improving the quality and design of shoes;
- an increase in the share of using domestic components.

The Southern Federal District and the North Caucasus Federal District are distinguished by a high level of migration of the working-age population to developing industries. The leather and footwear industry for the district can be confidently called developing. On the territory of the region there are unused industrial fixed assets suitable for restoration. In the Southern Federal District and the North Caucasus Federal District, there are many specialized educational institutions for training personnel in the field of leather and footwear activities.

There is a historically established adaptation of the peoples living on the territory to manual production, the presence of their own national technologies and the design of manufactured shoes, adapted to the climatic conditions and landscape of the region. The prerequisites for the development of footwear production in the region are very significant.

Thus, the implementation of all of the above measures will provide the shoe company with a stable position, both in the domestic and in the markets of the near and far abroad. All that is needed is the goodwill and interest of the regional and federal branches of government in order for a highly efficient center for the production of leather goods, so necessary for the domestic consumer, at an affordable price niche to appear in the south of Russia.

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	GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
	JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

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