

Impact Factor:

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

SIS (USA) = 0.912
 PIHII (Russia) = 3.939
 ESJI (KZ) = 9.035
 SJIF (Morocco) = 7.184

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

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

International Scientific Journal
Theoretical & Applied Science

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

Year: 2022 Issue: 01 Volume: 105

Published: 01.01.2022 <http://T-Science.org>

QR – Issue



QR – Article



Artur Aleksandrovich Blagorodov

Institute of Service and Entrepreneurship (branch) DSTU
 bachelor,
 Shakhty, Russia

Galina Yurievna Volkova

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

FEATURES OF THE FORMATION OF PREFERENCES FOR CONSUMERS OF PRODUCTS MANUFACTURED BY ENTERPRISES OF THE REGIONS OF THE SOUTHERN FEDERAL DISTRICT AND THE NORTH CAUCASUS FEDERAL DISTRICT

Abstract: In the monograph, the authors analyzed the state of the market in the regions of the Southern Federal District and the North Caucasus Federal District, confirmed the presence of a significant deficit for footwear, which justifies the expediency of forming a cluster on the basis of shoe enterprises in the regions of the Southern Federal District and the North Caucasus Federal District. At the same time, they were able to form the entire range of products that would satisfy the needs of consumers in these regions, with the justification that it will be in demand and competitive through the formation of innovative technological processes using a quality management system to ensure quality management, forming its advantage over other manufacturers and ensuring implementation of consumer preferences. In addition, by ensuring effective work, the heads of enterprises have significantly improved the socio-economic situation in these regions.

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.

Language: English

Citation: Blagorodov, A. A., & Volkova, G. Y. (2022). Features of the formation of preferences for consumers of products manufactured by enterprises of the regions of the Southern Federal District and the North Caucasus Federal District. *ISJ Theoretical & Applied Science*, 01 (105), 301-351.

Soi: <http://s-o-i.org/1.1/TAS-01-105-20> **Doi:**  <https://dx.doi.org/10.15863/TAS.2022.01.105.20>

Scopus ASCC: 2000.

Introduction

UDC 685.16: 317.71

The dynamics of market development in the last decades of the last century and at the beginning of the third millennium invariably shows an increase in consumer demand for the quality of goods. For all the economic, social and political costs, humanity is getting richer and wealth is unevenly distributed. Finance, as before, is concentrated in certain regions, however, in the same way as the premieres of modern

production. Analysts predict the course towards the quality of goods confidently and everywhere. The consumer realized the need to pay for the advantage of quality services and products. It is the turn of the manufacturer, who must close "greed" and "deadly sin" in his mind in order to burn out greed. Prominent economists unequivocally declare that an increase in the quality of goods is not causally related to an increase in prices. Positive changes in the quality of goods imply qualitative changes in technology, technology, organization and production

Impact Factor:

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

SIS (USA) = 0.912
PIHIQ (Russia) = 3.939
ESJI (KZ) = 9.035
SJIF (Morocco) = 7.184

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

management. Manufacturing must improve, which does not mean becoming more costly.

And I would also like to draw your attention to one phenomenon that usually escapes in the problematic bustle - the historicity of the economy. The economy has not always been the way we perceive it now and will not remain forever. Economic life changes in time, which forces us to tune in not its changing being. The modern economy is built on a market foundation and the laws of the market dictate their own rules to it. In the foreground are profit, competition, efficiency, unity of command. How long will this continue? The symptoms of the new economic order are already mounting, analysts say. The next round of the economic spiral will also revolve around the market core, but the value of the market will not remain total. The priority of market competition, aggressively pushing the "social sphere" to the sidelines, is incompatible with the prospect of economic development, as evidenced by the steady desire of social democracy in the West to deploy the economy as a front for social security, fair distribution of profits. The new economy is called temporarily "lean". It requires humanization not only in the distribution of national wealth. Production itself is also humanized, including the management system. The current principle: "the strongest, the fittest survives", will replace the "social-production partnership - the manager and the manufacturer will become members of one team. Mass production will give way to an organization corresponding to the implementation of the principle - "the manufacturer produces exactly what the consumer needs." The "lean" economy will be focused on resource-saving technologies and environmental friendliness of production. It will require a new look at core concepts. The philosophy of quality will also change. We must be ready for the coming events.

The prospects for the development of shoe enterprises in the Southern Federal District and the North Caucasus Federal District considered in the monograph are formed on real, achievable goals, assuming that the federal, regional and municipal branches of government, together with manufacturers and trading companies, on the basis of careful weighing of their capabilities, are able to bring the shoe industry out of a critical state.

The analysis of the effectiveness of flexible technological processes and their relationship with various forms of organization of production in the context of modern market relations. The requirements for competitive production have been determined, which must be implemented, namely:

- reduction of time for preparation of production;
- shortening the product life cycle;
- increasing the scientific and technical level of production, the implementation of which is possible precisely on the basis of flexible technological processes for the production of footwear.

The structure of the assortment of footwear of regional manufacturers by types, materials, season of wear, price levels has been studied in order to analyze the market situation. The types of footwear that are in high demand have been identified. Formed their aesthetic and constructive characteristics.

The elements of the expert system of operational management of the multi-assortment release have been developed. The calculation of the optimal structure of the assortment of footwear and the total production cost of the entire assortment of models has been made.

The analysis is carried out and the influence of the forms of organization of production and manufacturing technology on the cost of shoes is determined using the example of the technological process of making children's, men's and women's shoes, taking into account the shift program. Theoretical dependencies are obtained to assess the influence of the factor "organization of production" on individual items of the calculation as a whole and other technical and economic indicators.

Recommendations are given for varying the proportion of costs of calculation items for the manufacture of a lot of assortment to predict the cost and sales of products, taking into account the demand for footwear in each region of the Southern Federal District and the North Caucasus Federal District.

Functional and simulation models of business processes for the production of leather goods have been developed, a formal description of the organization of the current technological process and initial data have been obtained for assessing the effectiveness of technological processes for the manufacture of various types of footwear, taking into account the existing demand for it. A methodology for multi-criteria assessment of the effectiveness of innovative technological processes for the production of leather goods has been developed based on the application of the target programming methodology.

Software has been developed for the formation of the technological process of assembling footwear and determining the cost of producing an assortment of footwear. A computer simulation model has been implemented that describes the dynamics of the shoe assembly process. The proposed methodology and the software implemented on this basis can reduce the duration of technological preparation of production and increase, due to the rationalization of the technological process, the specific consumer effect, which today, and even more so tomorrow, is the main determining factor.

Comprehensive indicators of the effectiveness of innovative technological processes of manufacturing footwear. Taking into account the production program, promising options for technology and equipment were formed, the most efficient was selected, opportunities for streamlining the flow were identified, allowing to eliminate bottlenecks,

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

minimize equipment downtime, which is one of the conditions for designing flexible technological processes, but the production of footwear with a demanded price niche.

The economic effect of the results of scientific research is determined, which are estimated in the increase in labor productivity, the level of mechanization of production, a decrease in the indicators of work in progress and production costs. An accessible tool for shoe production technologists is proposed to improve the design of technological processes, which allows an enterprise to form a competitive assortment and predict the maximum income from shoe production for the regions of the Southern Federal District and the North Caucasus Federal District.

The authors support the idea of creating vertically integrated associations (clusters) in the Southern Federal District and the North Caucasus Federal District, which would deal with the entire cycle of providing footwear production from accessories to finished footwear and related products. This will improve quality control, reduce costs, increase profits, vary the price niche, ensuring competitiveness and stable demand for domestic products, and social protection for residents of the regions of the Southern Federal District and the North Caucasus Federal District.

Despite the fact that the situation of demand for footwear in the 2021 market has deteriorated sharply due to the coronavirus, footwear manufacturers and trading companies have every reason, albeit restrained, but optimism, not pessimism. And there are the following reasons for this:

- all manufacturers of domestic footwear see for themselves an opportunity not only to stay on the market, but also to expand their share by reducing the price of the assortment, reducing their own costs, increasing the number of retail outlets, including by expanding the geography of their location in the regions of the Southern Federal District and the North Caucasus Federal District and for its limits;

- implementation of structural reorganizations of the market for its sales. This applies not only to the ratio of imports and production of domestic footwear, but also to a decrease in the stock balance of previous periods;

- and most importantly, there is not only a clear revival in the production of components, but also in the sector of the Russian manufacturers themselves there is also an increase in the production of footwear against the background of business activity of both manufacturers and trading companies trying to find a common language, points of convergence in order to increase the brand for domestic products ...

But at the same time, key problems must be resolved:

- firstly, the fight against illegal imports must be effective, since and today counterfeit products occupy over 40% of our market;

- secondly, it is necessary to implement several large investment projects, modernize shoe enterprises using the most modern technologies, which will significantly improve the quality of shoes and thereby gradually return the lost prestige of domestic goods, both in the eyes of our consumers and abroad. The implementation of all these measures was reflected in the draft light industry strategy for the period until 2025, which was adopted by the government.

When developing the Strategy, the national interests of Russia (improving the level and quality of life of the population, the health of the nation, strategic and economic security of the state), proposals of the constituent entities of the Russian Federation, public organizations and associations on the necessary measures to support the industry in priority areas of its development were taken into account.

The Strategy is based on the transition of light industry to an innovative development model. Particular attention is paid to the issues of protecting the domestic market from shadow trade, technical re-equipment and modernization of production, import substitution and export. Today, the light industry of the Russian Federation is the most important diversified and innovative and attractive sector of the economy.

The contribution of light industry to industrial production in Russia today is about 1% in (1991, this figure was 11.9% and corresponded to the level of developed countries such as the USA, Germany and Italy, and which for many years have kept this figure at the level 8-12%), in the export volume - 1.3%; currently, 14 thousand large and small enterprises operate in light industry, located in 72 regions of the country. About 70% of enterprises are city-forming. The average number of industrial and production personnel employed in the industry is 462.8 thousand people, 75% of which are women. Scientific support of the industry is carried out by 15 research and design institutes, many of whose developments correspond and even exceed the world level.

The main territories for the location of enterprises that determine the industrial and economic policy of the industry are Central (55 enterprises), Privolzhsky (30) and South (12), North Caucasian (5) federal districts, which have the largest share in the total volume of production and are the most socially significant. The results of the industry in 2020 showed that it is, in a conditional crisis, able to increase production in sub-sectors that are directly oriented to the market. It should be noted that during the crisis, the range of goods supplied to Russia is sharply narrowed. This gives the domestic light industry strategic opportunities to occupy the vacated niches and strengthen its position in the market.

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

In 2020, the retail turnover of light industry products amounted to 2.26 trillion. rubles, its share in the retail turnover of the country is 14.9%, and in the retail turnover of non-food products - 26.8%.

In terms of consumption, light industry products are second only to food products, far ahead of consumer electronics markets, cars and other goods. Taking into account macroeconomic indicators and development trends, the market for light industry goods by 2025 may amount to over 3.3 trillion. rub.

The existing preferences and the problems solved to one degree or another at the federal and regional levels are still insufficient to eliminate the influence of negative factors on the development of the industry and turn it into a competitive and self-developing sector of the economy, and for domestic producers to strengthen their positions in the domestic market and compete on equal terms on the world market not only with manufacturers from China, Turkey, India and a number of other developing countries, but also with the EU countries and the USA.

The situation in the industry was further aggravated by the global financial crisis. In the context of the crisis, even those enterprises that have achieved positive results in innovative development in recent years, paying significant attention to the modernization of production, are already forced and will be forced to reduce production volumes and abandon long-term investments in the coming years. This is due to the difficulties encountered in attracting bank loans (the share of borrowed funds in working capital in recent years has reached 40%), on the one hand, an increase in the volume of official imports, counterfeit and contraband products, a fall in demand and a slowdown in the sale of many types of consumer and industrial goods. -technical appointment, reduction of workers and specialists - on the other.

The current situation can be changed only by developing and implementing anti-crisis measures and measures aimed at raising the economy of light industry, giving it new impulses in innovative, social and regional development, in increasing the competitiveness and efficiency of production at a new technical and technological level. Today, the industry provides with its products only a quarter of the effective demand of the population, and the country's mobilization needs are only 17–36%, which contradicts the law on state security, according to which the share of domestic products in the volume of strategic products should be at least 51%. Therefore, today the light industry faces new challenges and tasks, the solution of which requires new approaches not only in the short term, but also in the long term.

The goals and objectives of the Strategy are consistent with the state policy in the field of innovative and socio-economic development of Russia in the medium and long term. The implementation of the Strategy will enable the light industry of Russia to become an industrially

developed industry that will provide jobs for many thousands of people, improve the welfare of workers, and strengthen the strategic and economic security of the country. The main result of the Strategy is the transition of light industry to a qualitatively new model of innovative, economic and social development, the basis of which is a new technological and scientific base, new methods of production management, the relationship between science, production and business. This is to ensure an effective match of production volumes,

Based on the research carried out by the authors of the monograph, we have identified the following achievements:

- the concept of assortment policy was formulated to ensure the stable operation of shoe enterprises in the regions of the Southern Federal District and the North Caucasus Federal District in a competitive environment of unstable demand;

- the optimal structure of the assortment of footwear was determined based on taking into account the profitability ratio and production costs of specific models using the linear programming method for its competitiveness and demand in markets with unstable demand;

- a multicriteria assessment of efficiency in the selection of innovative technological processes for the production of footwear using simulation models is presented;

- an algorithm for the economic assessment of innovative technological processes for the production of competitive and demanded footwear in markets with unstable demand is presented;

- outlined modern innovative technological processes based on progressive technologies, implemented through the use of universal and multifunctional technological equipment;

- the software for the formation of the technological process of shoe assembly and the determination of the specific reduced costs, which is the sum of current costs (prime cost) and capital investments, commensurate with the standard efficiency factor, taking into account the production program;

- identified the main directions of the formation and development of a strategy to increase the competitiveness and demand for footwear manufactured by enterprises in the regions of the Southern Federal District and the North Caucasus Federal District on the basis of innovative technological processes for markets with unstable demand;

- an expert system for managing the multi-assortment production of footwear at enterprises is shown, which allows them to determine the total number of footwear produced in the market for prevailing prices and demand; the cost of assortment production was estimated based on the profitability

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

ratio and production costs of specific models, taking into account their demand in the sales markets;

- the calculation of a complex indicator of the effectiveness of innovative technological processes in the production of footwear is proposed;

- the structure of the technological process for the production of the entire assortment of footwear has been formed, taking into account the demand of consumers in the regions of the Southern Federal District and the North Caucasus Federal District;

- analyzed a software product that allows to form a technological process for the production of shoes and determine the costs of its manufacture, taking into account the production program for newly formed shoe industries in the regions of the Southern Federal District and the North Caucasus Federal District in order to meet the existing demand for shoes.

The economic efficiency from the introduction of innovative technological processes at the footwear enterprise will amount to 2,068,637.6 thousand rubles. in year.

Thus, the heads of enterprises have a weighty argument for the municipal and regional branches of government about the advisability of forming such a cluster within the regions of the Southern Federal District and the North Caucasus Federal District, in order to implement the authors' developments, ensure their way out of the crisis, significantly improve their socio-economic situation by creating new workers. places, including through the creation of new industries for the manufacture of domestic components, filling municipal and regional formations with budgetary funds that are so necessary to provide residents of these regions with decent living conditions.

Main part

Industrial production in 2020 continued to increase, but it grew less than in the previous year - by 2.6% against 4.7% (in 2019, the growth was by 8.2%). At the same time, the growth rates, as in the previous year, decreased almost every quarter. In the 1st quarter. growth over the corresponding period of 2021. amounted to 4.2%, in the II quarter. 2.3%, in the III quarter. 2.5% and in the IV quarter. 1.7%. At the same time, by the previous quarter, just like a year ago, production has been constantly increasing, but less than in 2021. pace. In the II quarter. the growth was by 1.1%, in the III quarter. by 2.1% and in the IV quarter. by 4.3%, while in 2021. it was 2.7%, 1.9% and 5.1%, respectively. Despite the slowdown, production growth in Russia exceeds that of other developed countries. Only in the USA, growth in 9 months. was more than in Russia, 4.1 and 2.9%, respectively, in 3 other countries it did not exceed 1.4% (in Japan 0.9%, in Canada and India for 8 months. 1.4 and 0.5%, respectively). In Italy, production in 9 months. decreased by 6.3%, in Brazil

by 3.7%, in the UK and France for 8 months. respectively by 2.2 and 1.9%, in Germany by 0.2%.

The critical situation in the footwear industry of the Southern Federal District and the North Caucasus Federal District, not least of all, and 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 solving issues of improving the socio-economic situation in the regions for by creating new jobs. In this regard, 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 project of creating an intersectoral cluster involves the use of not only the usual principles of hierarchical management, but also etarchic, which is based on the process of coordination of all participants in cluster formation. The methodological basis for assessing the effectiveness of the results of the work of a shoe enterprise would be a model of the formation of the competitiveness of the enterprise, in accordance with which the assessment of the competitiveness of the enterprise would be possible on the quantitative measurement of the influence of factors on the competitiveness of products and the competitive potential of this enterprise. Today, the total volume of the market for products of the light and textile industry takes the second place after the food market. On an annualized basis, this is more than two and a half trillion rubles, which is a significant volume of the country's GDP and when compared with other industries, it is four times the market for consumer electronics and pharmaceuticals, and twice the market for the automotive industry, not to mention other industries. ... It is important that this industry is distinguished by a high rate of capital turnover, which also favorably affects its investment attractiveness. In addition, light industry is an integral part of the development of the regional economy, making a significant contribution to the creation of jobs, primarily in the field of small and medium-sized businesses. The enterprises of the industry are located in 72 regions of our country. There are several thousand enterprises and associations in this industry. At the same time, about 70 percent of these enterprises are city-forming for their regions. In total, about 400 thousand people work at these enterprises, respectively, 75 percent of them are women. Thus, the development of light industry is the most important

Impact Factor:

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

SIS (USA) = 0.912
 PIIHQ (Russia) = 3.939
 ESJI (KZ) = 9.035
 SJIF (Morocco) = 7.184

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

task, both from an economic and a social point of view.

Of course, the development of the industry, including its technological modernization, is the task of private business. The state has no right to subsidize an ineffective investor. But for those who have taken this path of modernization, the Ministry will develop the existing tools, offering new mechanisms for attracting investors. In particular, the issue of increasing the size of subsidies on loans for technical re-equipment to 90% of the refinancing rate and expanding the areas of subsidies for the construction of new enterprises is currently being worked out. Moreover, for a long time, the Ministry of Industry and Trade, together with the Ministry of Finance, have been looking for tools to help light and textile enterprises receive support from the government in order to

Well, a separate topic is the work of the industry within the framework of the Common Economic

Space. The formation of the Eurasian Economic Commission makes it possible to take advantage of the natural advantages of each of the countries participating in this integration process. Currently, within the framework of the EEC, it is planned to develop a joint program for the development of light industry in Russia, Belarus and Kazakhstan.

To determine the most energy-dependent types of activity, we carried out an analysis of production costs for the main types of economic activities that have developed in Russia. For this, data from the report on the cost of production of products for 2020 were used. As the main cost items that determine the energy consumption of production, the following are considered: "Crude oil and natural gas" (direct dependence on the prevailing prices for energy resources), "Oil products", "Electric energy, gaseous fuels, steam and hot water" (indirect dependence). The results of the reports by type of activity are shown in Table 1.

Table 1. Assessment of the energy intensity of industrial economic activities

Name of the type of economic activity	Coefficients of unit costs per unit of production		
	crude oil and natural gas	petroleum products	electrical energy, gaseous fuels, steam and hot water
Mining industry (C)	0.235	0.07	0.501
Manufacturing industry (D)	0.617	0.009	0.052
Manufacture of food products, beverages, and tobacco (DA)	0.021	0.016	0.041
Textile and clothing industry (DB)	0.071	0.010	0.218
Manufacture of leather, leather goods and footwear (DC)	0.005	0.005	0.018
Woodworking and woodworking (DD)	0.009	0.065	0.308
Pulp and paper production, publishing (DE)	0.230	0.004	0.125
Production of coke, petroleum products and nuclear materials (DF)	0.914	0.001	0.045
Chemical Manufacturing (DG)	0.01	0.35	0.07
Manufacture of rubber and plastic products (DH)	0.006	0.023	0.101
Manufacture of other non-metallic mineral products (DI)	0.302	0.023	0.110
Metallurgical production and production of finished metal products (DJ)	0.003	0.009	0.028
Manufacturing of machinery and equipment (DK)	0.003	0.02	0.079
Manufacture of electrical equipment, electronic and optical equipment (DL)	0.001	0.027	0.055
Manufacturing of vehicles and equipment (DM)	0.017	0.013	0.082
Other industries (DN)	0.000	0.019	0.023
Production and distribution of electricity, gas and water (E)	0.965	0.004	0.018

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

Taking into account the high dependence of most industrial activities on the purchased fuel and energy resources and products of their processing, the least energy-dependent types of activity are developing of particular relevance for increasing the competitiveness of the regions of the Southern Federal District and the North Caucasus Federal District. It is important to continue work to reduce the energy intensity of production, to conduct an economically justified reorientation of individual industries to types of fuel or alternative energy sources, while it is very important to ensure stable results of the activities of enterprises in the regions of the Southern Federal District and the North Caucasus Federal District.

The financial well-being and stability of enterprises largely depend on the flow of funds to cover all their obligations. Lack of the minimum required supply of funds may indicate 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 analysis of cash flows that makes it possible to establish the real financial condition of enterprises.

Cash flow is the difference between the receipts and payments of the company's cash over a certain period of time. It characterizes the degree of self-financing of enterprises, their financial strength, financial potential, profitability.

Cash flow is characterized by:

- an inflow equal to the amount of cash receipts (or results in value terms) at this step;
- outflow, equal to payments at this step;
- the balance equal to the difference between the inflow and outflow.

Cash flow usually consists of partial flows from individual activities:

- from the investment activity of the enterprise;
- from operating activities;
- from financial activities.

Effective cash flow management increases the degree of financial and production flexibility of the company, as it leads to:

- to improve operational management, especially from the point of view of the balance of receipts and expenditures of funds;
- an increase in sales and cost optimization due to the large possibilities of maneuvering the resources of the enterprise;
- improving the efficiency of management of debt obligations and the cost of servicing them, improving the terms of negotiations with creditors and suppliers;
- creating a reliable base for assessing the performance of each of the divisions of the enterprise, its financial condition as a whole;
- increasing the liquidity of the enterprise.

All three types of activity take place at each enterprise.

The cash flow from investing activities as an outflow includes, first of all, the costs for the creation and commissioning of new fixed assets and the liquidation, replacement or reimbursement of retired existing fixed assets, allocated by the steps of the calculation period. In addition, changes in working capital are included in the cash flow from investing activities (an increase is considered an outflow of funds, a decrease is an inflow). The outflow also includes own funds invested in the deposit, as well as the cost of purchasing securities of other economic entities intended to finance the project.

Cash inflows from investing activities include income from disposal of retired assets (sale of footwear or sale of obsolete equipment).

Cash flows from operating activities include all types of income and expenses at the appropriate step of the calculation associated with the production of products, and taxes paid on these incomes.

The main inflows are income from product sales and other income. Production volumes should be indicated in physical and value terms. The initial information for determining the proceeds from the sale of products is set in steps of calculation for each type of product.

In addition to proceeds from sales in the inflows and outflows of real money, it is necessary to take into account income and expenses from non-sales operations that are not directly related to the production of products. These include, in particular:

- income from renting out property, or leasing;
- receipts of funds upon closing deposit accounts and on purchased securities;
- repayment of loans provided to other participants.

Outflows from operating activities are formed from the costs of production and distribution of products, which usually consist of production costs and taxes.

Financial activities include transactions with funds external to the investment project, i.e. coming not at the expense of the project. They consist of equity (equity) capital and borrowed funds.

Cash flows from financial activities as inflows include investments of equity capital and borrowed funds: subsidies and grants, borrowed funds, including through the issuance of its own debt securities by the enterprise; outflows - the cost of returning and servicing loans and debt securities issued by the company, as well as, if necessary, for the payment of dividends on the company's shares.

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

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

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 software product developed by the authors allows you to calculate cash flows from operating activities. This program is necessary for a sales manager or marketer who controls the sales process of a specific released model. 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.

The algorithm for constructing and calculating the software product is 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. For calculating 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 spreadsheet,

the cells into which these data are entered are highlighted in color. 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 color. Calculation formulas are also highlighted in color, they are recalculated automatically when the initial data changes. The main initial data that are used in the monitoring process are the selling price of a unit of production and the volume of sales.

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 the cash flow for this period. The algorithm for calculating the receipt of cash from operating activities is also protected and is the property of ISO and P (branch) of DSTU.

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

Table 2 shows the results of the shoe enterprise for the production of a summer range of shoes.

Table 2. Generalized results of the work of a shoe enterprise for the production of a summer range of shoes

Indicators	The value of the indicator for different volumes of sales per month, %			
	100	80	60	40
Sales volume, pairs	28168	22534	16901	11266
Sales proceeds, thousand rubles	24033.9	19226.86	14420.58	11266
Unit cost, rub.	726.7	726.7	726.7	726.7
Full cost price, thousand rubles	20373.34	17265.01	14156.57	11047.32
Including raw materials and basic materials, thousand rubles	12628.89	10102.96	7577.45	4402.8
Profit from sales, thousand rubles	3660.56	1961.85	264.01	-1434.8
Income tax, thousand rubles	732,112	392.37	52,802	-
Net profit, thousand rubles	2928,448	1569.48	211.208	-
Product profitability, %	15.2	10.2	1.8	-

From the analysis of table 2, it can be seen that in the event of a decline in sales and sales of footwear, less than 60% of the production volume brings losses to the company.

Table 3 shows the results of the work of a shoe enterprise for the production of an autumn range of shoes.

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

Table 3. Generalized results of the work of a shoe enterprise for the production of an autumn range of shoes

Indicators	The value of the indicator for different volumes of sales per month,%			
	100	80	60	40
Sales volume, pairs	25358	20286.4	15214.8	10143.2
Sales proceeds, thousand rubles	30640.47	24512.37	18,384	12256.19
Unit cost, rub.	1024.58	1024.58	1024.58	1024.58
Full cost price, thousand rubles	25747.78	21683.33	17618.45	13554.44
Including raw materials and basic materials, thousand rubles	17105.57	13661.88	10263.34	6842.22
Profit from sales, thousand rubles	4892.69	2829.04	765.82	-1298.25
Income tax, thousand rubles	978.5	565.8	153.16	-
Net profit, thousand rubles	3914.19	2263.23	612.66	-
Product profitability,%	15.9	11.5	4.2	-

Table 4. Generalized results of the work of the shoe enterprise for the production of the Winter range of shoes

Indicators	The value of the indicator for different volumes of sales per month,%			
	100	80	60	40
Sales volume, pairs	26114	20891	15668	10445
Sales proceeds, thousand rubles	45032.84	36025.56	27019.46	18012.69
Unit cost, rub.	1435.54	1435.54	1435.54	1435.54
Full cost price, thousand rubles	37487.78	31183.45	24878.18	18573.85
Including raw materials and basic materials, thousand rubles	28072.03	22457.8	16842.75	11228.5
Profit from sales, thousand rubles	7545.06	4842.11	2141.28	-561.16
Income tax, thousand rubles	1509	968.42	428.26	-
Net profit, thousand rubles	6036	3873.69	1713	-
Product profitability,%	16.8	13.4	7.9	-

Table 5. Generalized results of the work of a shoe enterprise for the production of a spring range of shoes

Indicators	The value of the indicator for different volumes of sales per month,%		
	100	80	60
Sales volume, pairs	29661	23728.8	17796.6
Sales proceeds, thousand rubles	31026.82	24821.45	18616.09
Unit cost, rub.	890.2	890.2	890.2
Full cost price, thousand rubles	26405.04	21576.03	18400.86
Including raw materials and basic materials, thousand rubles	17648.54	14118.8	10589.1
Profit from sales, thousand rubles	4621.78	3245.42	215.23

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

Income tax, thousand rubles	924.36	649.1	43
Net profit, thousand rubles	3697.4	2596.3	172.23
Product profitability,%	14.9	13	1.1

Table 6. Annual results of the shoe enterprise for the production of men's and women's shoes

Indicators	Jan.	Feb	March	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
Sales volume, pairs	26144	26114	29611	29611	29611	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
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	1435.5
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	2928.484	2928.484	2928.484	3194.19	3194.19	3194.19	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

These calculations (tables 2 - 6) indicate that with 100% of the sale of men's and women's shoes in the specified period of time, not only the costs of production and sales of products are covered, but also a profit of 3697.4 thousand rubles remains. This testifies to the correct marketing and assortment policy. The product profitability is 14.9%.

When 60% of footwear is sold, the company's activities generate insignificant income. Basically, this income is achieved through the sale of men's shoes, since losses are observed in the women's assortment with these volumes. To solve this problem,

the conditions for the sale of shoes in a specified period of time are necessary, as well as the volume of sales of at least 50%. If such a situation arises, it is necessary to attract borrowed funds to cover costs and the subsequent release of products.

Most often, enterprises sell footwear through stores with payment after the sale, concluding contracts with the trade, indicating the timing of receipt of funds to the manufacturer's accounts.

In this case, if footwear is in demand and is fully sold, then the company receives money on time, which is also needed to pay wages, purchase working

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHHI (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

capital and other expenses to ensure the development of production.

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, this is not always the case.

For example, when selling autumn shoes in the amount of 80% of the production volume, the profit is reduced by 43.15% and amounts to only 1,178 thousand rubles, while the sale of footwear less than 47.4% of the production volume brings losses to the company. Due to the lack of funds, it is necessary to reduce the volume of production, to 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.

In market conditions of economic management, effective management requires a rational organization of sales activities, which largely determines the level of use of means of production 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 sales activities are not only the sale of finished footwear, but also the orientation of production to meet the effective demand of buyers and active work in the market to maintain and generate demand for the company's products, and the organization of effective distribution and promotion channels.

In a dynamically changing market environment, the results of an enterprise, including a shoe, largely depend on the effective results of the production, sales, financial and marketing policies of the enterprise itself, which creates the basis for bankruptcy protection and a stable position in the domestic market.

Thus, shoe enterprises should be oriented as external ones (consumer enterprises, competition, market conditions, etc.) and on 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 during the sale of footwear, ie. 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, attract a large number of consumers, stimulate the

consumption of shoes, using discounts for this. There are about twenty types of discounts, but for shoes the most common are those types of discounts that are used at various levels of the enterprise, sales organizations, trade. In addition to using discounts, an enterprise can initiate a price reduction in case of underutilization of production capacities, a reduction in market share under the onslaught of competition from enterprises - competitors, etc. In this case, the enterprise takes care of its costs, developing measures to reduce them by improving equipment and technology, introducing new types of materials into production, and constantly improving the quality of products. And all this requires large financial costs from enterprises, but, nevertheless, helps to increase the competitiveness of certain types of leather goods and the enterprise as a whole. In addition, the greater the number of footwear products produced, the more production costs decrease, which leads to lower prices, and most importantly, creates such conditions for the functioning of the market that would not allow other enterprises - competitors to it and would cause a positive reaction from consumers ...

With the transition to a new economy, improving the quality and competitiveness of leather goods has become a strategic task for all leather and footwear enterprises in the country and the regions of the two districts as a whole, it becomes necessary to take into account the laws and requirements of the market, to master a new type of economic behavior, to adapt all aspects of their activities to the changing situation, changes in consumer demand must be taken into account, defending the interests of consumers in front of industry. The fulfillment of these tasks is possible only on the basis of a deep study by manufacturers of domestic footwear products, the needs of individual groups (consumer segments), methods of examination of the quality and competitiveness of footwear. The current situation in the footwear industry of the Southern Federal District and the North Caucasus Federal District is not least 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 provokes the development of a development strategy for the production of competitive leather goods in the Southern Federal District and the North Caucasus Federal District.

When 60% of footwear is sold, the company's activities generate insignificant income. Basically, this income is achieved through the sale of men's shoes, since losses are observed in the women's assortment with these volumes. A further decrease in sales volumes will lead to an increase in losses. To solve this problem, the conditions for the sale of shoes in a specified period of time are necessary, as well as the volume of sales of at least 50%. If such a situation

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

arises, it is necessary to attract borrowed funds to cover costs and the subsequent release of products. In table 1, using the example of winter children's shoes, the relationship between revenue, costs and production volume is shown, by managing which you can analyze the financial results of the enterprise and make timely decisions on replacing an assortment that is not in demand.

Table 7 shows the final calculation results for the entire range of shoes, focusing our attention only on profit and loss for various sales volumes per month. Their analysis confirms the high efficiency of the software product developed by the authors for analyzing the results of the work of shoe enterprises, depending on the receipt of cash flow when tracking the sale of shoes during each month of its activity.

Table 7. Influence of the sale of footwear on the financial condition of enterprises on the example of winter children's footwear

Indicators	The value of the indicator for different volumes of sales per month (%)						
	100	80	72	60	40	30	20
1	2	3	4	5	6	7	8
Volume of sales, steam	31020	24816	22334	18612	12408	9306	6204
Price of one pair, rub.	890.9	890.9	890.9	890.9	890.9	890.9	890.9
Sales proceeds, thousand rubles	27635.72	22108.57	19897.36	16581.43	11054.28	8290.72	5527.14
Unit cost, thousand rubles	795.41	795.41	795.41	795.41	795.41	795.41	795.41
Full cost price, thousand rubles, including	24673.63	21307.73	19897.36	18121.82	14845.93	13207.98	11570.03
Conditional fixed costs, thousand rubles	8294.13	8294.13	8294.13	8294.13	8294.13	8294.13	8294.13
Conditional variable costs, thousand rubles	16379.5	13013.6	11629.44	9827.69	6551.8	4913.85	327.59
Profit (+)	2962.09	800.84	-	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	0	-1540.39	-3791.93	-4917.26	-6042.89
Taxes, thousand rubles	592,418	160,168	-	-	-	-	-
Net profit, thousand rubles	2369,672	640,672	-	-	-	-	-

Table 8. Impact of shoe sales on the financial condition of enterprises

Indicators	The value of the indicator for different volumes of sales per month (%)						
	100	80	72	60	40	30	20
1	2	3	4	5	6	7	8
in the production of children's shoes							
winter							
Profit (+)	2962.09	800.84	-	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	0	-1540.39	-3791.93	-4917.26	-6042.89
autumn							
Profit (+)	2068	104.54	-	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	0	-1858.92	-3822.4	-4804.25	-5785.8

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

summer							
Profit (+)	1422	-	-	-	-	-	-
Loss (-) from sales, thousand rubles	-	0	-340.72	-2103.45	-3866.12	-4748.03	-5628.9
spring							
Profit (+)	1537.63	-	-	-	-	-	-
Loss (-) from sales, thousand rubles	-	0	-63.04	-1735.16	-3263.51	-4063.78	-4863.98
in production women's shoes							
summer shoes							
Profit (+)	1648.68	739.69	285.01	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	-	0	-169.31	-623.99	-1648.7
autumn boots							
Profit (+)	2490.13	1329.09	168.05	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	-	0	-412.22	-992.98	-2490.1
winter boots							
Profit (+)	4508.29	2913.36	1317.64	520.18	-	-	-
Loss (-) from sales, thousand rubles	-	-	-	-	0	-277.3	-4508.3
spring shoes							
Profit (+)	1790.91	1276.49	761.04	246.62	0	-	-
Loss (-) from sales, thousand rubles	-	-	-	-	0-	-268.84	1790.91
in production men's shoes							
winter boots							
Profit (+)	2825.44	2260.23	1695.22	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	-	0	-1477.63	-977.93	-2825.4
autumn low shoes							
Profit (+)	2068.81	1161.72	254.64	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	-	0	-652.46	-1106.4	-2068.8
spring low shoes							
Profit (+)	2730.7	1727.51	724.44	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	-	0	-278.84	-780.38	-2730.7
summer clogs							
Profit (+)	1713.77	943.54	123.47	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	-	0	-596.77	-981.89	-1713.8

Table 9 shows the impact of the cash flow when tracking the sales of only a certain type of footwear during each month. The results obtained again confirmed the high efficiency of the application of the software product developed by the authors to control

the financial condition of the enterprise in order to guarantee its stability and obtain high TEP, and their products to ensure competitiveness and demand in domestic sales markets with unstable growth.

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

Table 9. Impact 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

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 10 shows the calculations of the receipt of cash flow based on the results of the enterprise for the year.

Table 10. Annual results of the shoe enterprise in the production of the entire assortment of footwear

Indicators	Jan.	Feb	March	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
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
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

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

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 this case, if 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.

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, this is not always the case.

For example, when selling autumn shoes in the amount of 80% of the production volume, the profit is reduced by 43.15% and amounts to only 1,178 thousand rubles, while the sale of footwear less than 47.4% of the production volume brings losses to the company. Due to the lack of funds, it is necessary to reduce the volume of production, to 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 focus both on external (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 shoe sales, 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, attract a large number of consumers, stimulate shoe consumption, using discounts for this. There are about twenty types of discounts, but for shoes the most common are those types of discounts that are used at various levels of the enterprise, sales organizations, trade. 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, helps to increase 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 a decrease in prices, and most importantly, creates such conditions for the functioning of the market that would not allow other competing enterprises to enter it and would cause a positive reaction from consumers. for products manufactured by shoe enterprises located in the regions of the Southern Federal District and the North Caucasus Federal District.

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, using manual labor create the basis for satisfying the demand for footwear for the buyer of these regions.

Innovative technological processes have been developed for the production of men's, women's and children's footwear using modern technological equipment with advanced nano technologies, which form the basis for reducing the cost of footwear and providing it with an increase in competitiveness with the products of leading foreign companies, with the possibility of a wide assortment of footwear not only by type, but also according to the fastening methods, which guarantees its demand in full.

The layouts of technological equipment have been proposed, on the basis of which it is possible to form a technological process for the production of men's and children's, as well as women's shoes with an optimal capacity from the production area and the form of production organization.

Software has been developed for calculating cash flows from operating activities of shoe enterprises based on 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

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

development, which are aimed at accelerating product turnover and reduction of losses, which guarantees enterprises to obtain stable TEP and prevents them from bankruptcy.

Software has been developed for the formation of the technological process of assembling footwear and determining the cost of producing an assortment of footwear. A computer simulation model has been implemented that describes the dynamics of the shoe assembly process. The proposed methodology and the software implemented on this basis make it possible to reduce the duration of technological preparation of production and increase, due to the rationalization of the technological process, the specific consumer effect of shoes.

Comprehensive indicators of the effectiveness of innovative technological processes of shoe manufacturing have been calculated. Taking into account the production program, promising options for technology and equipment have been formed, the most effective has been selected; the possibilities of streamlining the flow are revealed, allowing to exclude "bottlenecks", to minimize equipment downtime, which is one of the conditions for designing innovative technological processes. The reliability of the calculations for assessing the efficiency of technological processes by methods of target programming for various technological and organizational solutions is confirmed by calculations of indicators of economic efficiency: cost, profit and profitability, etc.

The proposed technique allows to reduce the duration of technological preparation of production and reduce the time of expert work while maintaining the required depth and validity of engineering conclusions. The economic effect of the research is expressed in the intellectualization of the technologist's labor with a reduction in the time spent on developing the range of manufactured shoes and assessing the efficiency of technological processes in comparison with a typical economic calculation of the total cost of making shoes.

The analysis of the influence of the forms of organization of production and manufacturing technology on the cost of footwear is carried out on the example of the technological process of manufacturing children's, women's and men's shoes, taking into account the shift program. Theoretical dependencies have been obtained to assess the influence of the factor "organization of production" on individual calculation items as a whole and other technical and economic indicators in order to prevent enterprises from bankruptcy.

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.

The globalization of business forces us to seek adequate quality management. Total quality management is defined as a customer-centered system of continuous, sustainable quality improvement, based on the coordinated involvement of all departments and employees of organizations to maximize customer satisfaction with a minimum investment of time and resources. "

The emphasis of the policy aimed at ensuring quality, taking into account the needs of the buyer, presupposes a comprehensive study of his tastes, calculations, ideas. On the merits of the case, the consumer is considered an accomplice in the definition of quality. Quality in the 21st century requires a new scale of understanding, objectification of consumer interest and a clear orientation in the trends of macroeconomic processes on a national and global scale. The technical regulation of product quality also needs to be systematically modified in order to be in resonance with the micro and macro movements of the economy, changes in consumer real demand.

In particular, there are reasons to predict an increase in the presence of sellers from Western Europe in the consumer market with offers within the middle range of prices for goods of "non-Chinese" quality. In 2020, in industrialized developed countries, 350 million people received an average of \$ 18 per hour. The labor force available to European and individual Asian countries is estimated at 1 billion 200 million people and earns only \$ 2 per hour so far. They cannot but attract the attention of developed economies.

The crisis of 2008 - 2010 led to a decline in production and stagnation. Russian manufacturers have a chance to make themselves known. With the overcoming of the crisis, production will begin to grow and a new wave of commodity expansion will come to the Russian consumer market.

The waves are unlikely to be avoided. The country's leaders hastened Russia's accession to the World Trade Organization (WTO), which automatically opens the borders for trade. There is only one way out - to prepare for tougher competition, and preparation should begin with the realization that the quality of the product is, and how to ensure the production of a real - not ideally built by professional imagination - high-quality product, the quality of which would be understandable to the buyer and aroused the desire to purchase this product.

The situation changes with the emergence of consciousness. All the main directions of the activity of consciousness: cognitive, communicative, regulatory, are manifested in the format of the reflection of objects, and the reflection is fundamentally different from all known in nature. Strictly speaking, consciousness reflects in the most

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

general sense - reproduces. In a concrete sense, it reconstructs objects, because it is not capable of reflecting an object in a physical representation. The expression: "we look with our eyes, but we see with our mind" quite correctly reveals the essence of the "reflection" of an object in the forms of thinking. If the image is still somehow comparable with the object, then the ideas are very far from the objective definition. At the same time, one thing remains: to recognize the qualitative relationship of the object and the reconstruction of the object by consciousness as similar in essence, but not in the form of being.

For consciousness, an object acquires a specific way of existence - it becomes an object. An object is a product of the interaction of an object and consciousness. Along with the object, the quality of the object also appears, which can coincide with the objective quality of the object, or not - in the case when the subject enters into systemic relations with the object, it forms a system of the "subject-object" type.

Correct definition of quality, consistency and systematic quality management gives the manufacturer a decisive advantage in the competition for the consumer. It would seem simple, but simplicity is equally brilliant and deceiving. The general plan for solving the problem determines the vector of movement, sets the factorial priorities of the activity - no more.

A human-made product is dual in nature, it combines the natural properties of raw materials and the characteristics introduced into it by human labor. The product has a rental value and added value. In this context, it is not value that is important - it serves as a quantitative equivalent of the quality of the product in general, but the result of labor in the form of a transformation of the natural state of the object. The product of human activity has a natural, basic level and a superstructure, introduced. Hence the need for a dualistic perception of the quality of the product, which should not be interpreted primitively as a double quality. The quality of the product is one, but the production duality of the product is associated with it.

Such two-sidedness of the quality of the product misleads those who, without understanding the art of dialectical thinking, strive to sort everything "on the shelves", forgetting about the structure of which these shelves are parts. The quality of a product is only determined by a natural basis, but it is built artificially.

The quality of the product has several creators. Some of them - a fashion designer, constructor, technologist, manager are always in sight, their qualifications, experience are measured without problems. Others are also within reach, only their measurement is difficult, especially when it comes to the consumer.

The economic situation affects both producers and consumers, shakes the market on the waves of its

uneven movement, and together with purchasing power and perceptions of quality.

Let's add to the plot such, usually of little interest to the producer, the area of mental reaction, as the subconscious. Z. Freud is not in demand by managers and marketers in vain. Our bazaar is now being formed "according to concepts", but with the ousting of "extra people" of the new time from it, "underground" - subconscious mechanisms of consumer thinking will effectively work and those who take into account the peculiarities of the "basements" of consciousness will receive significant benefits.

Our emphasis on market research should not be seen as a call to market the clues to quality. Thus, we want to emphasize the importance of the market factor in the development of the theory of product quality.

The market attracts attention as a concentration of opposing interests, the "frontal" place where some "execute" others, then "execute" these others. Americans rightfully consider the market to be a "sacred" affair for society, carefully protect market tournaments from monopoly "raids".

In the United States, a lot of money is spent on the study of market trajectories, unlike our capitalists, of whom every second is an "illegal" in the economy, and the third is a representative of a "gray" economy. In such a situation, try to get an objective result of research on the "spirit" of the market, monitor the mood in the market with the expectation of getting closer to the true reflection of the existing attitude to the product.

The difference between the actual quality of the product and the understanding of quality is becoming more and more significant. In determining the quality of a product, such factors are taken into account that are irrelevant to consumer attitudes: environmental component, manufacturer's traditions, etc. Add to what has been said and views that do not coincide in a number of positions, an interesting picture will turn out: no matter how the interacting subjects of relations try to develop a consensus of quality, the discrepancies will persist and will increase over time. If the natural properties, taken in the initial state of the product and taken into account in its quality, should not change significantly during the warranty period, then the perception of the product - through the declared quality - changes under the influence of many reasons. That is why the leading manufacturers are so quickly revising their product range.

The quality of the expression of the spiritual component in it has been little studied. The prospect, on the contrary, urgently requires such knowledge, the development of methods for obtaining and evaluating it. We must come to terms with the fact that the era of workshop production, when the quality of the product and the image of the quality of the product coincided due to the lack of competition, has passed forever. Then the consciousness had nothing to choose from.

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

The quality of the goods was dictated by the shopkeepers, no one could oppose them.

In the 21st century, the situation is different. The image of quality in our time is no less important for the market than the objective quality of the product itself. As soon as the object of production turns into an object, the human component is included in the quality of the object and it is completed in an image combined with the object into the overall quality system.

The manufacturer who is able to unravel the tangle of subjective-objective relations that form the quality of the goods presented to the buyer is in a position to satisfy the market need. In their student days, today's specialists most often did not understand why the philosophers were explaining the "objective" and "subjective" to them. It seemed that the teachers were not engaged in an actual matter.

Analysts describe the world surrounding the modern manufacturer rather harshly; the consumer dictates what, when, at what price and in what form he wants to receive; competition in the market is intensifying due to its globalization: the needs of buyers and the situation on the market are changing at an ever-increasing speed. "

From the outside, what is happening looks very chaotic, raises doubts about the systemic organization of relations. Nevertheless, we are not facing chaos, but a complex system that obliges us to think systematically. No matter what fantasies the master who constructs the lock is guided by, he knows that there will be someone who can make a key to it and gain access, because all creativity begins with chaos and ends with the acquisition of order.

Outwardly, determining the quality of a product produced for sale on the market seems to be an impossible task, because for this it is necessary to combine not converging, but, in the main, diverging views. One involuntarily recalls the Krylov fish, crayfish and pike, who have undertaken to haul the cart. In our case, there are even more subjects.

A designer, a technologist, a manager develop their understanding of the quality of a product - they can be combined - they are linked by the common interest of the manufacturer. The buyer has a special approach to quality. As a consumer, he is not sure about the integrity of the manufacturer. In addition, the buyer has his own tastes, reasons, conditioned by the real buying opportunity. There are also the interests of the market, which has turned into an independent subject of the economy. Speculation is legalized and attracts with its potential. By controlling the market, an intermediary speculator is able to form an image of quality in his own interests, in particular, through advertising, giving priorities, etc. Finally, there is the quality of the product itself, expressed in the totality of properties of natural origin and added by the manufacturer, as a result, we came to the "quality square",

Consensus quality is not true quality. "Agreement" on quality is a phantom of virtual reality. No documents, procedures. Everything is done "in the dark", because there are too many factors, their dynamics are great, conflicting interests. However, the spontaneous genesis of "consensus quality" should not confuse anyone.

The evolution of nature without human intervention is an extremely spontaneous process, built on random intersections, from which the necessary connection arises, becoming stable, repeating, general, that is, a law. Chance and necessity are correlative dialectical relations, as well as chaos and order. Chaos is not opposed to order; it differs from concrete order. Chaos is not order in a particular case in relation to some decency. In general terms, chaos is also order: not yet open to the observer.

Before analyzing the factors that ultimately determine the "consensus quality", let us dwell on one more aspect of the quality problem that remains on the side of researchers - the heterogeneity of the content of the concept of "quality".

It is advisable to structure the content of the concept "quality" in relation to a commercial product depending on the nature of the properties included in the content. The properties that form the content of the concept of product quality are divided into three groups: objective properties, intersubjective and individual (subjective).

Objective properties (signs) reflect the natural foundations of the concept. For example, natural or synthetic raw materials for footwear, clothing, and haberdashery products.

Intersubjective ones are formed as products of the activity of the consciousness of participants in economic relations: a manufacturer, an intermediary, a consumer, supervisory organizations, national traditions, world trends. In a sense, inter-subjective representations can be spoken of as conditionally objective, objectified in collective thinking. At the top of the pyramid of properties, united by the content of the concept of quality, there are individual, subjective signs.

Every common exists objectively, but only through the individual. At the end of the process, Peter Stepanovich Sidorov, always taken separately, a specific buyer, and boots, which from dozens of different ones, were chosen by Peter Stepanovich. They seemed to him the best in quality and price. The seller - consultant professionally explained to Petr Stepanovich that there are better quality boots and the same in the price range, but, being an independent person, he did not change his decision. This is why the pre-sale culture of the seller is important. The last word belongs to the buyer, his perception of the quality of the product. Everything else only plays up to him.

The most serious contradiction, apparently, remains the discrepancy in the images of product

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

quality between the manufacturer and the consumer. The special importance of a different approach to the quality of the manufacturer and the consumer is natural. They are the main subjects of the system of economic relations, they have a common goal - a product. The former make it, the latter consume it, but they have different motives due to their different position in the system and the culture of target perception.

The manufacturer creates a product, however, not a product. The ultimate goal of the manufacturer is to sell the product. The direct connection between the manufacturer and the consumer, therefore, is local, which negatively affects the manufacturer. The seller blocks the consumer from the manufacturer, and the manufacturer is forced to focus not on the market, but on the market situation, most often artificially formed by the speculator and advertising.

Money may not "smell", advertising policy frankly stinks, so far from objectivity and free from professional honor. Being in a state of irresponsibility for information, advertising serves the market clearly and in any form.

The manufacturer, unlike the seller, is responsible for information both by law and by his professional reputation. The seller manipulates information as he sees fit, the manufacturer is constrained by responsibility, besides, the market often dictates the rules of relations to him.

What is the way out for the manufacturer? There is only one way out - a direct presence in the market and significant investments in education and education of consumers. It is difficult to overcome such a program alone, uniting is absolutely real. The domestic manufacturer has everything it needs to oust the speculator from the retail market. He has professional experience, qualified personnel, scientific and technical support, a certain confidence of buyers returning to the old, pre-reform priorities, which is actively exploited by unscrupulous manufacturers and to which the authorities shyly shut their eyes, which does not want to return to the Soviet experience. Confectioners, meat-makers, wine-makers shamelessly use Soviet brands, replacing them with surrogates. Brands of Vyatka, Orenburg, Ivanovo are returning to the market, some Moscow and Leningrad enterprises. The tendency of the return of interest is gaining stability. Of course, clothes and shoes are not sausages and vodka, or chocolate and confectionery products of natural origin.

At the same time, all goods have something in common - the responsibility of the producers.

In the old days, the consumer was completely dependent on the manufacturer. The market was closed, the choice was dictated, that is, essentially, the buyer did not have it. Today the consumer has more opportunities to choose, satisfying his taste. The new configuration is the attitude of the market and the manufacturer needs to take advantage.

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

Objectively high-quality, high-tech products of average capabilities are, as before, inaccessible to a Russian. He admires them, like models, or gets annoyed, realizing that all this is not for him. Chinese consumer goods have lost their appeal. Turkey and Eastern European producers are forced to adjust to WTO requirements. The product they offer increases in price, but not in quality. The disproportionate increase in transportation costs is helping the price rise.

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

The consumer lives in a specific environment, forming a certain symbiosis with it. Access to the consumer's consciousness is effective both in direct application and through the living environment. While the manufacturer is sluggish and the market is vigorously fighting for the buyer, presenting him in their marketing research as a kind of ready-made, statistical subject who needs to be enticed with an offer. The real battle for the customer lies ahead when the manufacturer realizes the benefits of a full-fledged consumer education and training program. The consumer must be prepared, then he will follow the market labyrinths set by the route.

Belief in the miraculous power of advertising is a dangerous companion for a manufacturer. Advertising was presented as the engine of progress by the advertisers themselves and the market, which is fundamentally not responsible for anything. An exclusive product is rarely advertised - it has a regular consumer with a mature taste and exclusive purchasing potential. Such a buyer is simply notified, he is satisfied with the presentation of the collection, especially not sparing money.

Advertising is called an ill-mannered and uneducated buyer, whose credulity towards advertising is inversely proportional to the state of knowledge and taste. The mass consumer is given over to the slaughter of advertising and market arbitrariness. Instead of complaining about fate, it is time for responsible manufacturers to turn their face and get into spiritual contact with the consumer. It is naive to hope that the consumer will independently get out of the fake decorations of the market and

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

advertising. But even if the consumer manages to overcome the ingenious inventions of the market, by that time domestic producers will become relic phenomena and the revival of the activities of national producers will lose public relevance.

The business of educating your customer is costly, troublesome, unexplored, difficult, requiring a lot of patience, the ability to appreciate the slow, uneven progress towards the goal, "butt" with everyone who declared themselves and their occupation a supranational, democratic phenomenon and makes a name for themselves on speculation in the field of universal values.

No one disputes the priority of universal human interests, but the need for comprehensive protection of national security is indisputable. And without modern production of essential goods for a person, national security cannot be ensured. So, domestic producers will have to solve a dilemma: either simultaneously with the development of production, produce their own consumer, or continue to groan about the outrage and push themselves to the market periphery closer to the edge of the market and its end.

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

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

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

Having closely engaged in the education of the consumer's taste, manufacturers themselves will have to improve their qualifications. It is not for nothing that they say that the best way to educate yourself is to try to teach others. Even a priori, from the outside, it is possible to assert without the risk of being deceived that the manufacturer has considerable reserves for improvement in all areas of activity. The first steps, we repeat, should be made towards the consumer. You cannot trust the consumer with the "cares" of the intermediary, since, and it is unreasonable to leave the consumer alone with himself - he should be taken as comrades-in-arms, "accomplices," and seriously prepared for the perception of the product.

Fashion and quality are like symphonic music. They are polyphonic. Just as it is necessary to prepare the ear for the perception of a complex piece of music, so does the mind for evaluating the product. Shoes, clothes are not a simple commodity. They accumulate the high professional status of the manufacturer, his skill, the experience of generations. The buyer must be connected to the joint process not at the final

moment: "money-commodity", but somewhere in the technological process.

When a wave of protest against the construction and operation of nuclear power plants spread across Europe, the French opened access to those wishing to get acquainted with the operation of the nuclear power plant. They realized in time that it is difficult to convince with a word, it is necessary to give an opportunity to a person from the outside to see and decide. Schoolchildren went on excursions to the nuclear power plant, they were given meetings with experts, showing videos, and a specially developed program. And the work done was crowned with success. Doubters overcame the critical attitude, "re-educated". Especially after they calculated with a calculator how much it would cost to shut down a nuclear power plant, who would benefit from re-profiling electricity production in a country that does not have hydrocarbons. The French have lived in a market economy for several centuries and have learned to value both personal wealth and national security.

Few people understood that any stone thrown into national history ends up in the national present and future. Who needed to "break the link of times"? Those who wanted to change the situation on the market and make their own business on this. The buyer was convinced that everything that was domestic was no good, that it was necessary to buy something from abroad.

Formula: "Everything is bad!" - has been known for a long time and works well in times of trouble.

It would be pseudo-patriotic to say: "Everything is fine with us!" However, the domestic manufacturer did not sew their products with a bast. The approach should be differentiated. By replacing Russian products with Chinese ones with the help of advertising and a pricing policy, sellers not so much deceived the buyer as undermined the position of the national manufacturer during the crisis, instead of rebuilding production in alliance with him and forming their own market.

It is necessary to have imported products on the market. Crucian carp doze if there is no pike. The market is synonymous with competition. Competition is vital, but competition is always politics, and not only economic.

The state does not have the right to be free from the market. First, the state is called upon to ensure national security and to express in everything that is done on the territory of the country, the interests of its people. Secondly, the Constitution of the Russian Federation says: "The Russian Federation is a social state." And the Russian government in the 1990s was not afraid of the market, it built the market exactly like that, because it itself was a part of this market. The government created the market for itself, knowing about the fragility of such a market and itself in that form.

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

The change of leaders in Russian politics took place when the market fulfilled its political function: it illegally enriched the reformers and made the national producer an appendage of foreign production.

The consumer is ripe for a serious relationship with the manufacturer. The last word. Producers have a responsibility to take the first steps towards a smart economy and lead consumers. It is not always clear what an "innovative solution" or "intellectual capital" is? This is a new policy of the manufacturer in relations with the consumer, aimed at achieving mutual trust. The consumer must trust the manufacturer, the manufacturer must contribute to the formation of a sustainable choice of the consumer, the taste of which he is intended to educate.

The formation of a civilized market was one of the main tasks of the plan of measures for the development of light industry for 2012-2020. Despite the well-known positive dynamics, the situation cannot be reversed. On the market, the share of domestic goods remains below 25%. More than 50% are counterfeit and contraband products. More than half of the sold garments, fur, outerwear and footwear are concentrated in the clothing markets.

The image of goods, their quality, as before, builds the clothing market. The clothing market is associated with gross violations, product substitution in stores. The lion's share of one and a half trillion rubles is "spinning" on the clothing market. The market is covered by the authorities everywhere.

It will not be possible to overcome the hypertrophiedness of the market overnight, and how long the process of strengthening the status of the official domestic manufacturer in the market will take depends on a number of factors: political will, ensuring the consistency and vigor of the struggle (here it is possible to transfer the American practice of suppressing mafia structures without discussion); the size of investments - the state traditionally transfers them to non-budgetary organizations; development of the raw material base - back in 2006, the Ministry of Agriculture was obliged to reflect in the departmental program urgent measures to combat the subcutaneous gadfly, prevent and rehabilitate cattle from hypodermatitis for 2010-2015, but how all this happens in our country is known: sheep breeding is in a protracted crisis, the hunting industry has declined sharply, the cultivation of caged furs is minimized and continues to decline; the stimulation of export production remains on stamp paper; as well as the development of innovation and the training of qualified personnel. Innovation activity in our time is due to investments in R&D - they are scanty. In such a difficult situation, an extraordinary solution can help and it is, although it was bypassed in state circulars.

Counterfeit and contraband products, which are most often the same thing, have always been on the market and in assortment. The difference is that in Soviet times, the amount of illegal product depended

on the rigidity of state control over illegal activities, and such rigidity did not irritate the West. Nobody tried to put sticks in our wheels, on the contrary, they showed understanding. In 2013, just like all the past 20 years, illegal immigrants in the clothing market openly establish their own rules. The preventive measures have been established so democratic that they can be neglected without prejudice to business.

The reason for the flourishing of illegal relations in the legal market is not the existence of criminal groups - they are in the consumers of counterfeit goods. And the current market will not allow the domestic manufacturer to develop. You can't voluntarily share the market with anyone, and you can't take the buyer's power, you need to turn it over, making you interested in domestic products. And here many questions arise:

firstly, it is useless to enter a corrupt market from our own production of competitive products. They will set their own price, they need to launder money received in other areas of business, also illegal, but more profitable. The company is interested in working capital, that is, to quickly sell the product at a profitable, but not overpriced. State intervention is required.

secondly, "they don't argue about tastes, but they educate tastes." Having changed the position of their products with the help of competent authorities on the market, or by cooperating and opening their own sales market, domestic manufacturers have the opportunity to split part of the buyer from the market masses and make this part of their own, with a good prospect, without deceiving the consumer, to significantly increase the number of Russian fans. goods.

Specialists need to go to schools, universities, technical schools, colleges, schools to organize meetings with interesting people, demonstrate products, production, open joint creative circles, hold contests, quizzes, disputes. It is necessary to disclose production. We will have to endure for some time, apparently, the diversion of funds will cause some decline in economic indicators. Everyone knows that to jump further or higher, you need to retreat.

It is surprising that there is no section in the industry development program aimed at forming their own consumer sector. The program is tailored to the patterns of the Soviet era, without taking into account modern realities, with the exception of an indication of the need to more actively involve private investment in the process, which is very difficult to implement in the current economic environment. The shadow economy is based on counterfeit goods, "gray" producers prefer to invest in customs in order to import contraband goods. The most realistic way is the program of forming the stability of consumer interest in the manufactured products, adjusting the taste of the buyer.

Orientation in long-term plans for the export of products is, in principle, the right task. The goal

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

setting, pushing the national boundaries of the market, promotes the involvement of reserves, primarily intellectual ones. The authorities are trying to repeat the Japanese way of reviving industrial production.

Significantly lagging technologically behind the United States and Western Europe in the mid-1950s, Japan in the 1990s ousted Europeans from the world market, having gone through four stages of production growth in 40 years. The revival began with the copying of world samples, in which the US and Canada helped the Japanese, right up to the provision of access to nuclear technology. Then there was the stage of independent development of high-quality products identical to the best world models. In the mid-1970s, independent developments were already essentially at the level of the best foreign goods, and somewhere the Japanese learned to make products of higher quality. By the 1990s, Japanese goods had become global brands, and they began to equalize in the United States and Western Europe.

Japanese progress is quite specific, it is unlikely that this will be repeated anywhere on the scale of the "Japanese miracle". Japan was ideally in the right place at the right time, helped by world politics. Now neither the Europeans nor the United States are organizing the most favored nation regime for anyone, not even Israel. Nevertheless, it is reasonable to take the scheme, at least in part, to mind, especially for manufacturers of consumer goods.

In Russia, there are good traditions, exclusive technologies that attract foreign consumers striving for originality and economy. For example, craftsmen from one of the regions of the Central Region brought garments made from nettle fiber, which have a proven healing effect, to the 2020 folk craft fair in Novosibirsk. Cedar fibers are used in the production of linen. Western Europe appears to be in a cold snap. Snow, which was exotic for residents, is included in everyday life. Russia has a wealth of experience in the manufacture of ecological clothing and footwear for snowy winters. It is enough to give them a design familiar to Europeans in order to interest a Western buyer, or maybe offer something modern Russian. In the normal European market, the main thing is to be noted, to become recognizable, then to gain a foothold.

At the same time, apparently, one should not tread in the footsteps of the Japanese. In Russia, everyone has enough of their own buyer. The interests of the domestic consumer should be prioritized. All of us, not without reason, hope that a better time lies ahead of us. Changes in consumer orientation will also affect the status of the manufacturer.

The revival of interest in domestic goods will add optimism to domestic producers. It is only important that confidence does not develop into overconfidence.

The basis of the content of this concept is formed by four sequential actions: professionally built

observation of situations, its monitoring, - the beginning of the path of innovation and a very crucial moment of scientific knowledge - the description of the object. Further - the development of measures for improvement - a positive change in the situation, the main thing here is to organize the process in a new way, so that a motive appears that stimulates the performer; the next step is implementation and the final act is analysis, the purpose of which is to evaluate the results of implementation and gain experience to start the next round of the spiral of creativity.

The process of exploitation of the consumer was located outside the main subject, presenting it with an infrastructure. Without thinking about the fact that production is not self-sufficient, it is conditioned by consumption or other production, but, ultimately, any production is brought to consumption. The very word "production" is just the beginning of the phrase: "production of services", "production of a product." The former can be read as "relationship production."

If production is "production of relations (services)," then why do we argue about the quality of production in isolation from the subject of relations, opposing the manufacturer of the product or services? That other subject is the customer of services, products, therefore the quality of production is of no less interest to him than the manufacturer.

The advantage of the manufacturer over the consumer is in professionalism, therefore, it is necessary to spread your professional knowledge, to involve in the circle of professional interests, problems, and the customer; seriously and for a long time to engage in his upbringing, leading away from "brainwashing" in market advertising.

For two decades the youth consciousness has been under the pressure of "glamorous" fashion, which reigns supreme in everything: in TV shows - specials. issues, youth programs, TV series, weather forecasts, in programs designed for home life, in speeches of VIPs, "stars", officials and deputies. One gets the impression that it is shameful and indecent to live otherwise.

By the way, in the countries that we have to catch up with, life is not carried out in the style of "a la glamor". Popular in the USSR and in the Western world, Soviet international journalist and historian V. Zorin recalled the details of an exclusive reception hosted by the mayor of New York, billionaire G. Rockefeller. The mayor rarely met with journalists at work. For our compatriots, an exception was made for political reasons - to support the course of easing tensions in the relations of world leaders.

"Having learned about G. Rockefeller's consent, V. Zorin said, we were more confused than happy. We found it uncomfortable to go to the richest man in the United States in our suits and purchased shoes. Our American colleagues advised us not to fuss, recommended to focus on the content side of the dialogue. But we thought differently, we were afraid

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

to look unworthy, so we decided to rent costumes from fashionable couturiers for a day. Came to the meeting in advance, were received by the mayor at the appointed time.

Once again, we entered the office with a feeling that our equipment did not match the circumstances. We experienced a real inconvenience when the mayor came out to greet us in a simple work suit and ordinary shoes. And smiled at our sight. "

Sheathed should not strive for the whole world, like the Chinese, but for their own, Russian consumer. He is still able to appreciate the dignity of his fellow countrymen, but he must not be left to his own devices.

E. Deming paid special attention to the social and psychological support of the organization of production. Our today's experts are looking for the keys to success only in technology and statistics.

The manufacturer must strive not to create quality. Its goal is production efficiency. The quality of everything for everything is a means of achieving efficiency, a spoon, a bait in the understanding of a fisherman.

You can get a product that is modern in quality and go bankrupt, because you will not be able to sell the product at a profit. The market will not accept him.

Quality, in an economic application, is a concept that is correlated with efficiency and does not coincide with it, as many think. Quality management, including the development of technical standards, regulation with their help, involves the modeling of ideas, plans, taking into account the "gateway" of quality goods to the vastness of the market. Will fully open the market to innovations access to mass demand or slightly open it up.

The consumer is a partner in the quality of the product. The division of labor separated the consumer from professional knowledge, the skill of the manufacturer, opposed them, but did not divide them so that they could not depend on each other. They are still a unified socio-economic entity.

Modern economics shows that the manufacturer, opposing himself to the consumer, has turned the arrow of his movement to a dead end. It is necessary to tackle the return of the consumer to mutual understanding, for which, first of all, it is necessary to reduce the distance in the professional aspect of relations - to educate and educate in the consumer a subject not passive, outside, casual, but a partner in a common cause.

In the latest economic policy, technical regulation is one of the main conditions for achieving quality standards. It allows balancing the relationship of centrifugal and centripetal forces in the development of production, democratizing production management and at the same time preventing it from slipping into self-production, that is, autonomous self-sufficient production. The system will disintegrate if its constituents decide that they are the system

themselves. Democracy and arbitrariness are incompatible phenomena. Freedom in a democratic interpretation is reasonable only when it is freedom to act both in one's own interests and in the interests of the system. Control can be in the form of self-control, and in the form of centralized activity, but it must take place in the interests of democracy, which, in our context, means the interests of the consumer.

The essence of our position lies in a new perspective of perception in the management of the quality of consumer goods - consumer interest, more precisely, in the transformation of the consumer from a buyer into a "producer". As long as the consumer is left to himself, self-formed in a market environment perverted by an unscrupulous manufacturer and advertising in an unregulated responsibility market environment, he is a statistic for a responsible manufacturer.

All plans of the manufacturer are based on statistical models, more or less indicative on the scale of the national economy, but not on the average capabilities of enterprises. In order to replace virtual, speculative landmarks in planning with real, much more viable ones, it is necessary to lead the consumer out of the zone of unlikely certainty into the space of cooperation that gives a much more probabilistic forecast. From a spontaneous, opposing, separate "counter" subject, turn into an accomplice through the education and enlightenment of his consciousness.

The trouble of our present state is not in the Chinese commodity expansion - the Chinese have flooded the United States and half of the world with their specific goods, but in the fact that we have left the consumer at the mercy of intermediaries.

Formally, such alienation in Russia during the Yeltsin era looked quite logical and attractive: "to each his own!" The shoemaker sews what he has to do - boots, shoes, sneakers, etc.; the merchant is busy with his business - the sale of goods; advertising has its profit by helping the merchant. And everyone tried to "shoe" consumers.

In reality, however, the manufacturer found himself in isolation, submitting not to the market, but to market speculators and those who are in their service. The market is a relationship within the "producer-consumer" system. Anything built in between them breaks their natural relationship. Leading European manufacturers do not allow themselves to supply products to our market. They enter the market themselves, with their own network of specialized stores, which are under strict control and carry out independent advertising work with the consumer. By replacing the "consumer" with the "intermediary - the buyer", the enterprise creates an uncertain perspective.

The producer has a consumer, not a buyer, by his dialectical opposite. The consumer also needs to be connected to the problem of technical regulation - to teach him industrial literacy, educate, educate. We

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

need to revive knowledge universities for the consumer in a new form.

In accordance with the tasks of the first stage of the formation of a single customs territory of the CU member states, from January 1, 2010, the Customs Union Commission is working to exercise its powers in the field of tariff and non-tariff regulation of foreign trade of the Customs Union. Thus, on January 1, 2010, a number of international treaties and normative legal acts in the field of customs and tariff regulation came into force, including the TN VED CU and ETT CU. Since that date, three agreements of the Customs Union on non-tariff regulation have also come into force. In order to implement Art. 57 of the Customs Code of the CU, a Unified Database of Preliminary Decisions of the Customs Union on the Classification of Goods and Technical Conditions for the Transfer of Data on Preliminary Decisions on the Classification of Goods have been developed.

The Commission of the Customs Union, within the framework of the empowered powers, approved the List of goods for which quotas and volumes of tariff quotas are established for the import of goods into the territory of the member states of the Customs Union, as well as the List of goods that are essential for the internal market of the CU, in respect of which, in exceptional cases temporary export restrictions or bans may be imposed.

In connection with the entry into force of the Treaty on the Customs Code of the CU, the norms of which are largely of a reference nature, it became necessary to enact, simultaneously with the Code, legal mechanisms developed to implement its provisions.

Thus, on May 20, 2010, an Agreement was signed on the establishment and application in the Customs Union of the procedure for enrollment and distribution of import customs duties (other duties, taxes and fees that have an equivalent effect). The agreement establishes a single unified mechanism for the enrollment and distribution of honey by the Member States of the Customs Union of import customs duties, other duties, taxes and fees that have an equivalent effect.

The meeting participants reviewed the current state and development prospects of the light industry in Russia. The meeting of the Coordinating Council was held on December 10, 2012 at the site of the "Donetsk Manufactory" - one of the leading enterprises of the light industry in Russia.

Welcoming the participants of the meeting of the Coordination Council, Denis Manturov, in particular, said: "Dear friends, dear colleagues. Today we are holding this year's final meeting of the Coordination Council. We took a good pace, laid down the correct practice to gather in such a composition on various topics. This morning, in addition to the issues that we planned to discuss with you in terms of the development of our light industry, Vasily Yuryevich

(Governor of the Rostov Region) and I had the opportunity to start the construction of a new polypropylene film production plant in the city of Shakhty. In 2020, it is planned to release the first propylene film, it will be supplied to the food industry, as well as to the technical industries. Today, within the framework of the construction of this enterprise and its subsequent launch, an agreement was signed with the Sibur company on the supply of pellets for production. I hope,

If you don't mind, we will move on to the main agenda for today's meeting. This is the theme of the development of the light industry in Russia. But before we continue the discussion, I would like to say a few words about the state and what prospects this industry has in Russia. I will give a few numbers for a general understanding. The total volume of the market for products of the light and textile industry takes the second place after the food market. This is more than two and a half trillion rubles on an annualized basis. This is a huge volume, and if you compare it with other industries, it is four times the market for consumer electronics and pharmaceuticals, and twice the market for the automotive industry, not to mention other industries. This industry is characterized by a high rate of capital turnover, which also favorably affects its investment attractiveness. In addition, light industry is an integral part of the development of the regional economy, making a significant contribution to the creation of jobs, primarily in the field of small and medium-sized businesses. The enterprises of the industry are located in 72 regions of our country. There are several thousand enterprises and associations in this industry. Moreover, about 70 percent of these enterprises are city-forming. In total, about 400 thousand people work at these enterprises, respectively, 75 percent of them are women. Thus, the development of light industry is the most important task, both from an economic and a social point of view. So today Vasily Yuryevich and I approached the workers of the enterprise, tried to communicate with them, but they modestly said, that everything suits them, the salary and the standard of living suit them, that everything is fine with them. Well, of course, no one agreed with their colleagues in advance about anything, the workers are really satisfied with the amount of wages they have, especially since the company, as we were told, indexation takes place every year, starting from January 1, 2022, on average. the enterprise will have a salary increase of about 8 percent. That is why the Ministry of Trade and Industry of Russia has developed a subprogram for the development of light and textile industries as an integral part of the State Program "Development of Industry and Increasing its Competitiveness", which I reported at a Government meeting literally on Friday and was approved. This is a large-scale document with about 17 subprograms.

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

Taking this opportunity, I would like to thank all colleagues who participated in the preparation of this state program, in particular, on the development of light and textile industries. First of all, this is the Ministry of Finance, the Deputy Minister, the Ministry of Economic Development, the Ministry of Defense, of course, the regions who supported us are present here. Together, we made this program together. In particular, for the light and textile industries, a whole range of measures has been formed to support the development of the industry. This primarily concerns subsidies. The amount of subsidies for repayment of interest rates on loans for the purchase of raw materials in this industry has almost doubled. Next year we will increase this volume to 640 million rubles. The amount of subsidies for repayment of interest rates on loans for those re-equipment was also increased, the volume was increased to 225 million rubles and for the first time 275 million rubles were allocated for activities to promote products to the market. Such work will be carried out, inter alia, within the framework of thematic collective stands at exhibitions, fairs, which are supported by our department. We continue to support research and development aimed at improving the raw material base and the production of innovative finished products through the development and implementation of new technologies. I am sure that the competent systemic use of these measures by business circles with the support of regional authorities will allow Russian manufacturers to quite successfully compete with imported counterparts in the context of Russia's accession to the WTO. It was not by chance that we gathered at this enterprise, it was important for you, among other things, to get acquainted with the production and see how it works from a commercial point of view. The enterprise did not apply to us, or to regional or local authorities in terms of assistance, although it would probably deserve to help and provide all kinds of support. Today the company occupies 60% of the Russian terry products market. Moreover, we have quite serious competition from our now WTO partners, these are China, Turkey and a number of other countries that have successfully proven themselves in this market. Therefore, it is very important. If we skillfully, like our other colleagues from other countries, use the tools on time and effectively, including those aimed at reducing discriminatory measures by our colleagues in relation to our products, we will be able to skillfully and effectively, taking into account the entry into the WTO, conquer new markets and defend their positions. neither to regional, nor to local authorities in terms of assistance, although, probably, it would be deserved to help and provide all kinds of support. Today the company occupies 60% of the Russian terry products market. Moreover, we have quite serious competition from our now WTO partners, these are China, Turkey and a number of other countries that

have successfully proven themselves in this market. Therefore, it is very important. If we skillfully, like our other colleagues from other countries, use the tools on time and effectively, including those aimed at reducing discriminatory measures by our colleagues in relation to our products, we will be able to skillfully and effectively, taking into account the accession to the WTO, conquer new markets and defend their positions. neither to regional, nor to local authorities in terms of assistance, although, perhaps, it would be deserved to help and provide all kinds of support. Today the company occupies 60% of the Russian terry products market. Moreover, we have quite serious competition from our now WTO partners, these are China, Turkey and a number of other countries that have successfully proven themselves in this market. Therefore, it is very important. If we skillfully, like our other colleagues from other countries, use the tools on time and effectively, including those aimed at reducing discriminatory measures by our colleagues in relation to our products, we will be able to skillfully and effectively, taking into account the accession to the WTO, conquer new markets and defend their positions. it would be deserved to help and provide all kinds of support. Today the company occupies 60% of the Russian terry products market. Moreover, we have quite serious competition from our now WTO partners, these are China, Turkey and a number of other countries that have successfully proven themselves in this market. Therefore, it is very important. If we skillfully, like our other colleagues from other countries, use the tools on time and effectively, including those aimed at reducing discriminatory measures by our colleagues in relation to our products, we will be able to skillfully and effectively, taking into account the accession to the WTO, conquer new markets and defend their positions. it would be deserved to help and provide all kinds of support. Today the company occupies 60% of the Russian terry products market. Moreover, we have quite serious competition from our now WTO partners, these are China, Turkey and a number of other countries that have successfully proven themselves in this market. Therefore, it is very important. If we skillfully, like our other colleagues from other countries, use the tools on time and effectively, including those aimed at reducing discriminatory measures by our colleagues in relation to our products, we will be able to skillfully and effectively, taking into account the entry into the WTO, conquer new markets and defend their positions. Turkey and a number of other countries that have successfully established themselves in this market. Therefore, it is very important. If we skillfully, like our other colleagues from other countries, use the tools on time and effectively, including those aimed at reducing discriminatory measures by our colleagues in relation to our products, we will be able to skillfully and effectively, taking into

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

account the entry into the WTO, conquer new markets and defend their positions. Turkey and a number of other countries that have successfully established themselves in this market. Therefore, it is very important. If we skillfully, like our other colleagues from other countries, use the tools on time and effectively, including those aimed at reducing discriminatory measures by our colleagues in relation to our products, we will be able to skillfully and effectively, taking into account the accession to the WTO, conquer new markets and defend their positions.

We would like to briefly dwell on the main challenges facing the industry today. First of all, it is dependence on imported raw materials. For example, the minister asked the head of the enterprise what raw materials do you work with? 100% bought in Uzbekistan. Having nothing against our colleagues in the CIS, he believes that we have every opportunity to develop our own resource base. He gave an example that this year we got the first test crop of cotton, and high-quality cotton, which is only in the United States in small quantities in the Astrakhan region, I thought that a colleague from the Ministry of Agriculture would tell in more detail about what opportunities there are to get away from imported raw materials. Moreover, this is not only for plant raw materials, it also applies to the chemical industry - synthetic thread.

The second challenge, unfortunately, is the low technological level of the industry. First of all, this is due to a low level of investment in this industry, a lack of own financial resources and a complicated mechanism for obtaining loans for the implementation of large investment projects.

Of course, the development of the industry, including its technological modernization, is the task of private business. The state has no right to subsidize an ineffective investor. But for those who have taken this path of modernization, we will develop the existing tools, offer new mechanisms for attracting investors. In particular, we are currently working on the issue of increasing the size of subsidies on loans for technical re-equipment to 90% of the refinancing rate and expanding the areas of subsidies for the construction of new enterprises. Moreover, we have been thinking for a long time with our colleagues from the Ministry of Finance on the topic, including preparing for these decisions, how more universal tools could be made so that enterprises in different industries can receive our support, in order to The third major problem is counterfeiting. We are seriously paying great attention to this issue, and there is much to be done in this area. This year, under the auspices of the Prime Minister, the Anti-Counterfeiting Forum was held in October. This forum will be held annually, next year it will be held in Kazakhstan within the framework of the customs union. Today, the share of products of Russian

enterprises in the domestic market does not exceed 25%. At the same time, the share of legal imports is about 40%. Accordingly, the illegally imported and illegally produced products on the territory of the Russian Federation - more than 35%. This is a lot. The expulsion of illegal products from the market is the main reserve for the development of the industry. When there is such a situation on the market, we simply cannot adequately talk about the competitiveness of a Russian manufacturer, since the conditions of competition are too distorted by illegal products.

Well, a separate topic is the work of the industry within the framework of the Common Economic Space. The formation of the Eurasian Economic Commission gives us the opportunity to take advantage of the natural advantages of each of the countries participating in this integration process. My colleagues from the EEC discussed the possibility of developing a joint program for the development of light industry in Russia, Belarus and Kazakhstan.

When we hear about the protection of Russian manufacturers of whatever: machine tools and cars, clothing and footwear, food and furniture, etc., we always think about the shadow side of the coin from such innovations: about the quality of goods. The company loses the incentive to improve it and update the assortment, because in the absence of imports, people will take anything. But representatives of the light industry have something else in mind: the decriminalization of the supply of clothing and footwear to the domestic market.

In total, according to expert estimates, the population of Russia buys about 600 million pairs of shoes. The domestic industry in 2020 produced more than 52 million pairs (in 2019 - 51 million pairs), 100 million pairs are supplied by official import. Where does the other four hundred-odd million come from? They are imported in all kinds of illegal ways.

The state of the fixed assets of the footwear industry does not allow the production of high-quality, in-demand products. The enterprises use mainly physically and morally obsolete equipment that is not capable of ensuring the use of modern technologies. Depreciation rate of machinery and equipment - 76.8%, the share of completely worn out machinery and equipment - 61.2%.

The average level of capacity utilization in the footwear industry remains the lowest in the light industry - less than 30%. More than half of enterprises and organizations in the industry are unprofitable. The investment climate in the industry continues to be unfavorable.

A significant decrease in the output of children's shoes at most Russian shoe enterprises, including in the regions of the Southern Federal District and the North Caucasus Federal District, is associated with the abolition of subsidies from the federal budget, imperfect taxation in the production of children's

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

assortment, and an insufficient variety of shoe styles for its production, especially for senior schoolchildren. ...

In the consumer market of the regions of the Southern Federal District and the North Caucasus Federal District, goods for children of domestic producers were ousted by foreign manufacturers who supply cheap footwear from low-quality materials and with gross violations of compliance with the requirements of GOST. In addition, these shoes, for the most part, do not have certificates of conformity and hygiene certificates, which provokes discomfort when wearing them and various diseases of the feet.

But these shoes continue to be bought, since consumer demand acts as the main factor influencing the formation of the assortment, which is provoked by the deficit and the dissatisfaction of the population in the children's shoes offered for purchase by type. When choosing a shoe, a consumer relies on a certain set of requirements that he places on the product.

When choosing shoes, buyers are guided by the quality, convenience and relatively low price of products. Buyers' priorities also depend on their age group.

To revive the production of children's shoes in the regions of the Southern Federal District and the North Caucasus Federal District, first of all, it is necessary to create a number of shoe industry enterprises in those constituent entities of the district where socio-demographic factors and low employment of the population are pronounced: these are the republics of Chechnya, Dagestan, Ingushetia, Kalmykia.

But newly created enterprises need state support, because they do not have enough own funds, and borrowed funds are not available due to high rates. It is necessary to solve the general tasks at the enterprises of technological renewal of the industry, replenish working capital, increase the efficiency of scientific and technical support of production for the manufacture of high-quality and affordable children's shoes.

What prevents the shoe enterprises of the Southern Federal District and the North Caucasus Federal District from successfully functioning and producing that and so many shoes to succeed in filling their niche with competitive children's shoes?

The first of the problems- deterioration of equipment. Under the given operating conditions, when many shoe enterprises receive incomes only enough to cover business-related expenses, there can be no talk of re-equipment of the enterprises' capacities. To solve this problem - and as a subtitle it is the lack of investment for upgrading equipment - there are a number of possibilities, such as obtaining a bank loan, for readjustment and gradual step-by-step replacement of existing equipment, and other methods.

However, the question arises, where is it most profitable, with minimal costs, to purchase equipment? The following figures can serve as an answer: 89.7% of all capacities involved in the footwear industry are produced abroad. Equipment for the production of footwear is practically not produced in Russia. Therefore, the following algorithm for solving this problem is proposed:

- to carry out an inventory and an assessment of the technical level of production facilities, which are still preserved. This is necessary in order to prioritize and predict production renewal.

- to abolish for three years import customs duties and VAT on imported technological equipment for the textile and light industry, which is not produced in Russia.

- to introduce differentiated taxation of fixed assets, depending on the terms of their operation, thereby stimulating the renewal of their active part.

- exemption from taxation of that part of the profit that is directed to the modernization of production. that is, to seek the restoration of the previously existing benefit, which has been actively working not so long ago and allowed most enterprises to solve their local problems.

- Creation of a sectoral leasing company in the country, possibly with the participation of state capital, similar to Agropromleasing.

- given that the worn-out fixed assets of enterprises practically do not have a collateral value, to strive for federal executive bodies and constituent entities of the Russian Federation to act as guarantors of the implementation of the most significant technical projects.

Next problem- creation of conditions for fair competition for shoe enterprises, excluding the huge scale of illegal import of cheap low-quality products from abroad. To do this, it is necessary to increase the size of customs duties on imported footwear.

To protect the domestic market from unfair competition, it is advisable to develop a Consumer Market Law. It should, in particular, be provided for.

- a prohibition for trading organizations, including markets, to accept goods for sale from individuals who are not registered as an entrepreneur without forming a legal entity;

- misleading attribution to unfair competition: designation of an enterprise, false designation of the geography of goods origin, counterfeiting of products, false accusations or unfair marketing, complication of market access, etc.

To change the situation on the domestic footwear market of the regions of the Southern Federal District and the North Caucasus Federal District, as well as, in connection with the need to satisfy the existing deficit for children's shoes, we proposed the following methods: North Caucasus Federal District, while we believe that to use the existing empty buildings in order to reduce the cost of footwear production; in

Impact Factor:

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

SIS (USA) = 0.912
PIHIQ (Russia) = 3.939
ESJI (KZ) = 9.035
SJIF (Morocco) = 7.184

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

case of a shortage of working capital, recommend financial leasing, loans or factoring to enterprises; to produce shoes for children with different levels of family income, from materials of different cost, so that by varying the level of profit, including through the production of expensive shoes for an adult buyer, it would be possible to compensate for the costs of producing shoes from cheap materials for children. At the same time, it is desirable for each enterprise to sell such a volume of footwear in its price segment that will ensure not only a steady demand for it, but also the constant development of the enterprise. This style of work is used by the developed enterprise for the production of children's shoes LLC "Yegoryevsk-obuv": to develop an assortment of footwear for children, taking into account the climatic conditions and national characteristics of each subject of the region; to make shoes of various methods of fastening the blank of the top to the bottom (thread and combined fastening methods); use nano - and innovative technologies in the production of children's shoes. This style of work is used by the developed enterprise for the production of children's footwear LLC "Yegoryevsk-obuv": to develop an assortment of footwear for children, taking into account the climatic conditions and national characteristics of each subject of the region; to make shoes of various methods of fastening the blank of the top to the bottom (thread and combined fastening methods); use nano - and innovative technologies in the production of children's shoes. This style of work is used by the developed enterprise for the production of children's shoes LLC "Yegoryevsk-obuv": to develop an assortment of footwear for children, taking into account the climatic conditions and national characteristics of each subject of the region; to make shoes of various methods of fastening the blank of the top to the bottom (thread and combined fastening methods); use nano - and innovative technologies in the production of children's shoes.

Currently, other domestic footwear enterprises operating in a competitive environment with variable external influences attach more and more importance to marketing research of their products. If the value of the results of the marketing system at a shoe enterprise is underestimated, its production capacity, intellectual and human potential become unclaimed. The dynamics of the impact of market demand on the produced range of footwear should be monitored by the marketing service at all stages of its life cycle and taken into account in systems responsible for the quality and quantity of manufactured products, their price, the introduction of innovations, and the development of new types of products.

This is due to the fact that the market situation changes at each stage of the life cycle and requires a corresponding change in the strategy and tactics of the behavior of the shoe company on the market, which is of particular importance.

Basic types of footwear go through 4-5 stages before disappearing from the market: introduction (introduction to the market), growth (development), maturity (stabilization), decline (decline and renewal of products), dying (dying and the beginning of the cycle of renewal of the range of shoes) ...

The first stage is the presentation stage (the period when new types of footwear are introduced to the market). At this stage, the demand for footwear grows slowly. This is due to the fact that the period when a new type of footwear is introduced to the market is not yet known to most prospective buyers.

At this stage, the company makes a small profit. Often, an entrepreneur calculates losses, sometimes even very large ones. Sellers are usually very careful about adding shoes that are in the presentation stage to their inventory. They realize that most of the regular customers are not familiar with this type of footwear, so there is always a difficulty in selling these types of footwear. At this stage, prices are set at minimum, the enterprise has little or no profit.

The second stage is the growth stage. If this type of shoe survives in the first stage, it continues to develop. At this stage, sales are growing rapidly. Modified versions of the base shoe must be offered to meet the growing market. Relative margins are high.

The third stage is the maturity stage. At this stage, shoes have their own market and are in demand. At the stage of maturity, competition increases and reaches its maximum, as types of footwear from other manufacturers enter the market. As a result, both overall and per unit profit margins are reduced because discounts are widely used.

The fourth stage is the recession stage. At this stage, the shoes that do not undergo any changes become boring to consumers or the need that they were designed to satisfy disappears. An unpredictable reason for the decline in sales during the recession can be the technical obsolescence of this type of footwear. During the downturn, sales across the industry decline and many businesses leave the market as the number of consumers decreases, and the product range of footwear concentrates on the best-selling models in the free market.

The fifth stage - the stages of decline and dying, that is, the decline and renewal of the range of shoes, as well as the dying and the beginning of the cycle of renewal with new types of shoes, are characterized by a slow and then a sharp drop in demand. In the face of declining sales and profit margins, manufacturers sometimes struggle to restore demand for a particular shoe. These include the following steps: a new type of packaging, special advertising and price changes.

Although it is quite difficult to abandon the range of footwear produced, sooner or later, as sales continue to decline, entrepreneurs are forced to make such a decision.

For shoes that are clearly in decline, sales reps begin to cut back on supplies, try to minimize repeat

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

orders, and then phase out the supply of these types of shoes. They can even lower the prices of the leftovers in order to abandon the given type of footwear completely.

Thus, each stage of the shoe's life cycle is a variable that determines the marketing activities in the target market.

The life cycle of a shoe depends on the number of similar types of footwear, their competitiveness, as well as on the correct management decisions aimed at developing auxiliary measures to optimize the structure of the life cycle of this type of footwear.

The correct use of different marketing elements at different stages of the shoe life cycle is shown in Table 11.

It is very important to maintain an optimized life cycle, to determine the initial price for the type of footwear produced and the maximum possible price reduction, provided that production is still breakeven. To optimize this factor, the company should develop discount systems that allow attracting various consumer segments to the purchase of the company's products and thereby reduce the stocks of manufactured but not yet sold products at the moment when it becomes clear that this type of footwear is losing its previously occupied market niche.

Table 11. The main elements of marketing at different stages of the life cycle of a type of shoe

Element you are marketing	Stages of the life cycle of a type of shoe				
	performance	height	maturity	decline	dying
Goals	Bring the product to market	Conquer a strong position	Maintain market position	Introduce all stocks into circulation	Move to a new lossless lifecycle
Price	High	High then slowly starts to decline	Stabilizes, then decreases	Keeps on falling	Minimal (up to scanty)
Sales channels	Agents supplying trial consignments	Channels used to increase sales, wholesalers included	All possible channels involved	The number of distribution channels is decreasing	Only those channels that provide the minimum supply are valid
Advertising	On the consumer properties of a new product, its advantages, its prestige is emphasized	Advertising is intensified, it focuses on a variety of shopping motives	Supportive, persuasive	Supportive, reminiscent	Reminding

In addition, a shoe company can initiate price reductions in case of underutilization of production capacities, a reduction in market share under the onslaught of an aggressive competitive environment, etc.

If an enterprise uses a proactive periodic price reduction as a tool for influencing consumers, taking care of its costs, developing measures to reduce them by improving equipment and technology, introducing new types of materials into production, constantly improving the quality of shoes, then one should be wary of a premature or sharp decrease product prices. Because the retail consumer of footwear may develop a stereotype about the "poor quality" of the goods offered to him. And as a result, the company will receive not an increase in profits due to an increase in sales due to a decrease in prices, but a sharp drop in demand for this type of footwear and, as a result, a decrease in sales and a negative financial result for this type of footwear.

Different enterprises have different approaches to determining the strategy for the production of an assortment of footwear, depending on the needs of the market, available resources, and characteristics of demand. Moreover, the same shoe company can use different strategies in relation to different types of shoes. The choice of strategy is usually based on its competitiveness. Various approaches or methods of analyzing the portfolio of orders are used, which make it possible to evaluate the nomenclature of the manufactured assortment of shoes in terms of the profitability of its individual elements.

One such approach has been proposed by the Boston Advisory Group. This method allows for the classification of various combinations of footwear with a differentiated production program based on the so-called growth matrix, or "portfolio of business lines".

The application of this approach requires taking into account the existing and potential market

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

segmentation, various time aspects of the profitability of a particular combination of shoe types, as well as the impact of competition. For example, an enterprise may be the largest in its industry, but at the same time not occupy a leading position in any of the market segments.

For combinations of footwear that are characterized by low sales growth, it is noteworthy that their market share is usually high and they can be offered to the consumer, since they are able to generate more revenue than is required for investment in production. These shoe combinations are particularly popular with sales agents because of their high demand, and are attractive to the sales and marketing manager as they can generate the real money needed to develop and support the marketing of new or updated footwear.

Truly difficult challenges are posed to the management of the enterprise, the marketing and sales managers of footwear that has a small market share, often needs support and lags far behind the leaders in terms of market position and consumer confidence in it. Those who deal with it inevitably have the following questions: will it become in demand, how much time and money will it take for it to be in demand, what is its perspective on the market? These combinations of shoe types are generally not favored by salespeople. Small market share and weak demand, often low confidence and ignorance of buyers, weak advantages over competing types of footwear make it difficult to sell them. However, if there is a demand for them, sales agents should devote all their efforts to organizing their sales. In doing so, the sales and marketing manager may be faced with the need to introduce a special incentive commission rate and provide personal leadership to support the sales force's efforts to market these shoe combinations.

Consequently, only in a close alliance of manufacturers and distributors engaged in the sale of the assortment of footwear manufactured by these enterprises, it is possible to form highly efficient shoe enterprises in the Southern Federal District and the North Caucasus Federal District, capable of operating in a free market.

The formation of consumer demand is of current importance in the conditions of market relations, since knowledge of the processes of development, management and satisfaction of the population's demand for specific consumer goods makes it possible to make informed management decisions when drawing up a production program, planning retail turnover and its supply of goods. In addition, the study of the regularities of the formation of the effective demand of the population for certain groups of goods makes it possible to purposefully influence the volume and structure of their production and consumption in order to identify the quantity of goods and their qualitative structure, which, in turn, will most fully

satisfy the needs of the population with the available resources.

The footwear market is a constituent element of economic relations, in which, on the one hand, footwear manufacturers are participants, and on the other, consumers. Footwear is one of the most important goods produced by the light industry of the Russian Federation and imported from abroad. The degree of satisfaction of consumer demand, profitability and profitability of manufacturers depend on the competitiveness of the assortment. The result of the interaction of the constituent parts of the market (demand, supply, price for shoes) is the ability to maximize the satisfaction of demand for products at a specific price.

The Southern Federal District and the North Caucasus Federal District are the most compact districts in Russia. Their total area is 589.2 thousand km² (3.5% of the territory of Russia), the population is 22.8 million people. (14.9% of the population of Russia).

The parameters that determine demand include:

– comparative competitive advantages... The product must have pronounced features or pronounced advantages in comparison with analogues existing on the market, products or services of competitors;

– social orientation... At the same time, it is necessary that the product fits into the existing social conditions, so that the proposed product corresponds to the prevailing lifestyle and system of values of the consumer;

– ability to satisfy the consumer... That is, the product must perform all functions to meet the key needs and requests of the buyer.

Demand is driven by consumer preferences, where it is not objective characteristics that are decisive, but the subjective perception of the properties of the shoe - the purchase value, consisting of a number of components. Therefore, it is important to establish by what evaluation criteria the buyer purchases footwear with the desired combination of properties.

When choosing a shoe, a consumer relies on a certain set of requirements that he places on the product. This set of consumer requirements is presented in Table 12, which was formed based on the data of a sociological survey of 1000 residents living in the city of Rostov - on - Don, carried out by employees of the Institute for Advanced Studies in the city of Rostov - on - Don.

The calculation method is that the number of respondents who assigned the parameter the first place is multiplied by 9 points, as a maximum of a nine-point system. Then the number of respondents who assigned the parameter the second place is multiplied by 8 points. After the survey of all the respondents according to the parameter under study, the sum of the points is determined. Further, this amount is divided by 100 for convenience of presentation. The

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

parameter with the highest score is the highest priority, with the lowest score is the least priority (Table 12). This technique has established itself as the

most effective and has long been used by marketing services, so it was preferred.

Table 12. Buyers' priorities when choosing shoes

Parameter	Number of responses from buyers with a preference for a place from 1 to 9									Indicator scores	A priority
	1	2	3	4	5	6	7	8	9		
Quality	424	283	175	118						80.1	1
Convenience	302	221	235	145	47	50				74.36	2
Affordable price	274	216	186	161	91	72				72.05	3
Natural leather		182	170	198	155	123	172			56.2	4
Durability		98	163	204	193	184	88	70		52.5	5
Fashion			71	102	272	243	184	128		42.5	6
Design				72	145	179	201	246	157	31.3	7
Natural fur					97	149	228	282	244	25.7	8
Colour							127	274	599	15.28	9
Total:	1000	1000	1000	1000	1000	1000	1000	1000	1000		

Thus, according to Table 1.2, when choosing shoes, buyers are guided by the quality (80.13 points), convenience (74.36 points) and price (72.05 points) of the product. Customers give the least preference to shoe color (15.28 points). Buyers' priorities also depend on their age group. For all groups of buyers, the priority is the quality and comfort of the shoes. Also, the institute's marketers revealed that among other factors for buyers under 40 when choosing footwear is fashion and design, while for buyers over 40 it is the price. The quality of imported footwear is satisfied only by 35% of surveyed buyers, 32% - note its low quality level, 54% of buyers are satisfied with the quality of Russian footwear, 26% - the quality is not satisfied, 35% - consider domestic footwear quite comfortable, 39% are uncomfortable. On average, shoppers purchase two pairs of shoes a year.

The data obtained reflects the gaps between customer requests and the achieved level of domestic footwear production. That is, more than half of the respondents are satisfied with the quality of domestic footwear, but 39% of the respondents consider domestic footwear uncomfortable.

If we focus on the fact that 47% of the region's population are rural residents with a low level of income, then, accordingly, footwear produced in the region should first of all meet two main requirements

- convenience and low price. Then the released footwear will be successfully sold in the region. Of course, other characteristics are also important, especially if the target market is not only the regions of the Southern Federal District and the North Caucasus Federal District, but the regions of Russia.

Shoe manufacturers want to know what to expect from the future state of the market. This knowledge for them is a matter of "life and death". Anyone who knows how demand, product supply and prices will change in a month, in a year, in five years, can make the most effective commercial decision. Therefore, one of the most important functions of marketing is market forecasting.

Market forecast is a scientific prediction of the prospects for the development of demand, product supply and prices, carried out within the framework of a certain methodology, on the basis of reliable information, with an assessment of its possible error.

To analyze the demand for footwear, we will calculate the aggregate demand in the regions of the Southern Federal District and the North Caucasus Federal District and make a forecast assessment of its behavior.

A shoe manufacturer in the Southern Federal District and the North Caucasus Federal District is presented in Table 13.

Impact Factor:	ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
	ISI (Dubai, UAE) = 1.582	PIHHI (Russia) = 3.939	PIF (India) = 1.940
	GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
	JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

Table 13. Footwear manufacturers in the Southern Federal District and the North Caucasus Federal District

Manufacturer's name	Release in 2020, thousand pairs	Specific gravity,%
State Enterprise KBR "Narbek"	43.3	0.36
FL LLC "Bris-Bosphorus"	11047.8	91.52
ZOA "Donobuv"	233.7	1.93
LLC "Mercury TV"	89.3	0.74
LLC "Mira"	175.7	1.08
FL CJSC "Donobuv Taganrog"	406.6	3.38
FL CJSC "Donobuv Salsk"	74.6	0.62
Total:	12071	100

Thus, the market capacity is equal to E = 12071 thousand pairs (table 13), which corresponds to 19,917 million rubles.

Naturally, knowing the capacity of the market, one can determine the coefficient characterizing the satisfaction of demand using the formula

$$k = \frac{E}{C} = \frac{19917}{137129,37} = 0,145, (1)$$

The value k = 0.145 indicates that for enterprises in the regions of the Southern Federal District and the North Caucasus Federal District there are huge reserves for increasing the volume of sales and, with a greater degree of certainty, it can be argued that the demand for products due to domestic shoe enterprises located on the territory of the analyzed two districts is not satisfied.

The obtained forecast of market development showed a possible increase in market capacity in the range from 82,048.67 million rubles. up to 152376.07 million rubles.

According to the calculations, there is a deficit for footwear in the regions of the two districts. Further, the quantitative value of the shortage of footwear is calculated for each segment of the regions in two districts.

The need for shoes is calculated from the recommended wardrobe indicators for children under 4 pairs, women 5-7 pairs, men 3-4 pairs. On the basis of data on the required consumption and real output of footwear, the size of the deficit is compiled for each assortment group and for each constituent entity of the Southern Federal District and the North Caucasus Federal District.

The greatest shortage of footwear is noted in the North Caucasus Federal District, in some regions it is 100%. The situation is a little better in the Southern Federal District, where the deficit of footwear is 59.2%. In total, in the Southern Federal District and the North Caucasus Federal District, the deficit in shoes in 2019 was equal to 46,105 thousand pairs, i.e. 74%.

Thus, the presence of such a deficit, as it were, creates the basis for organizing shoe enterprises in regions where today a tense social situation remains due to the lack of jobs, and only the goodwill of the

municipal, regional and federal branches could implement our proposals and significantly facilitate the life of multinational peoples these regions.

- At present, after Russia's accession to the WTO, light industry enterprises in our country need more than ever a product quality management system in order to successfully compete not only in the domestic but also in the foreign market. This is especially true for footwear manufacturers, because the rather low level of quality of domestic footwear is one of the reasons for its low competitiveness in comparison with foreign counterparts of European manufacturers.

In 2020, 41.1 million pairs of shoes were produced in Russia, of which more than 35% were produced by enterprises of the Southern Federal District. Thus, the South of Russia occupies a leading position in the production of footwear in the country.

But, despite the large share in production, in the region the demand for footwear is satisfied only by 14.3%, and in the North Caucasian Federal District due to the absence of shoe enterprises - 0.1%.

Thus, more than half of footwear products are imported from other federal districts and from abroad; moreover, most of the footwear enterprises operating in the regions operate unofficially.

One of the options for solving the problem of reviving the footwear industry in the Southern Federal District, the North Caucasus Federal District and ensuring the demand for domestic footwear is the transformation of disparate light industry enterprises in these regions into a competitive shoe cluster.

A cluster is a group of geographically adjacent interconnected companies (suppliers, manufacturers, etc.) and related organizations (educational institutions, government bodies, infrastructure companies) operating in a specific area and complementing each other.

The regions of the Southern Federal District and the North Caucasus Federal District have the following competitive advantages for the formation of a shoe cluster:

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

- there are educational institutions that continue to train highly qualified personnel for the light industry;

- the regions are characterized by the presence of a large number of unemployed people (unemployed), the percentage of unemployed among women is especially high, which requires the creation of new jobs, reduction of social tension in these regions;

- the possibility of producing shoes in a wide range not only by type, but also by fastening methods, including for children, taking into account the national characteristics of those living in these regions;

- the potential for the development of the raw material base through the implementation of the program for the development of the livestock of cattle and pigs;

- availability of local manufacturers of certain types of components and raw materials (OJSC "Taganrog leather factory" Rostov region., LLC "Kozhzavod" Kabardino-Balkaria, etc.).

The presence of a shoe cluster 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 a wide spread of innovations due to a quick response to the changing needs of buyers, the availability of information about new techniques, technologies, supply opportunities or experimentation at lower costs;

- the creation of a cluster 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 cluster to information about marketing, technologies, current needs of customers, which can be better organized and requires less costs, 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 migration between cluster members and continuous learning as a result of the implementation of formal and informal ties;

- the cluster has a positive effect on increasing the competitiveness of footwear products, influencing

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 cluster will allow solving social problems by providing a large number of jobs at the enterprises of the cluster;

- implementation and certification by enterprises of a product quality management system in accordance with the ISO 9000 series.

- Currently, quality management of manufactured products guarantees a stable position for shoe enterprises in the Southern Federal District and the North Caucasus Federal District, therefore they you need to radically change your attitude to product quality.

- The current level of market relations requires from the manufacturer of products and the service provider not only to ensure compliance with the requirements established for his products and services, but also to guarantee stability, as well as reliability in his contractual obligations to the buyer. The richness of the offer forces manufacturers to gain the trust of their consumers, as well as strive to exceed their requirements and expectations.

- In recent years, a practice has developed in which the main criterion for the reliability of a supplier of products or services is the availability of a certificate of conformity of the Quality Management System (QMS) to the requirements of international standards (MS) ISO (International Organization for Standardization) series 9000. This certificate confirms the presence of controlled conditions for the release of products of such quality, at which customer satisfaction is achieved.

- The new version of the ISO 9000 series - GOST ISO 9000-2015, GOST ISO 9001-2015 - which came into force on January 1, 2015, reduced the number of standards and clarified the fundamental requirements for quality management.

- These standards have become the most popular because of the significant advertising benefits they provide to the certificate holder over their closest competitors.

- ISO 9000 standards are quite versatile. They do not offer absolute quality criteria for each individual product and service. And they are based on the concept of quality, as the ability of products or services to meet the needs of people. Therefore, ISO 9000 standards only set the methodology for the functioning of the QMS at the enterprise, which should ensure the required level of quality.

- A quality management system developed in accordance with the ISO 9000 series is a means

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

of achieving the following objectives of the enterprise management:

- release of high-quality competitive products and at the same time obtaining maximum profit due to control over the quality of products at all stages of their manufacture;
- improving the quality of labor;
- increased productivity;
- reduction of losses from defects and unplanned costs, elimination or reduction of costs associated with consumer claims.
- Creation of an effective quality system at enterprises united in a cluster will allow achieving the set goals at optimal costs and within specified time intervals.
- International standard ISO 9000 defines QMS as a management system for the direction and management of an organization in relation to quality. The QMS is designed to organize the activities of the enterprise in such a way as to guarantee the quality of the products or services of the enterprise and "tune" this quality to the expectations of consumers (customers). At the same time, its main task is not to control every unit of production, every operation, but to make sure that there are no errors in the work that could lead to inconsistencies. The QMS focuses on preventing problems, which is relevant and important for shoe production.
- The enterprises included in the cluster will receive such benefits as demonstrating the cluster's capabilities to the customer, creating a favorable image; the ability to compete on equal terms with certified companies; focusing staff activities on achieving company goals and customer expectations; achieving and maintaining the desired product quality; effective coordination of work, increasing productivity, reducing costs; elimination of duplication of functions, optimization of information flows, improvement of performance indicators and business efficiency.
- QMS meeting the requirements GOST ISO 9000-2011, is the 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.

The state of affairs in the light industry in Russia is a special burning topic. In what state and what prospects does this industry have in Russia today? The critical situation in the footwear industry of the Southern Federal District and the North Caucasus Federal District, not least of all, and 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 led to the need to develop a strategy for the development of industries for the production of a competitive range of footwear that 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 through the creation of new jobs. 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 in 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 based on problem-oriented purposefully formed and situationally constructed dynamic organizational and managerial clusters.

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 project of creating an intersectoral cluster involves the use of not only the usual principles of hierarchical management, but also etarchic, which is based on the process of coordination of all participants in cluster formation. The methodological basis for assessing the effectiveness of the results of the work of a shoe enterprise would be a model of the formation of the competitiveness of the enterprise, in accordance with which the assessment of the competitiveness of the enterprise would be possible on the quantitative measurement of the influence of factors on the competitiveness of products and the competitive potential of this enterprise. Today, the total volume of the market for products of the light and textile industries takes the second place after the food market. On an annualized basis, this is more than two and a half trillion rubles, which is a significant volume of the country's GDP and when compared with other industries, it is four times larger than the market for consumer electronics and pharmaceuticals, and twice the market for the automotive industry, not to mention other industries. ... It is important that this industry is distinguished by a high rate of capital turnover, which also favorably affects its investment attractiveness. In addition, light industry is an integral part of the development of the regional economy, making a significant contribution to the creation of jobs, primarily in the field of small and medium-sized businesses. The enterprises of the industry are located in 72 regions of our country. There are several thousand enterprises and associations in this industry. At the same time, about 70 percent of these enterprises are city-forming for their regions. In total, about 400 thousand people work at these enterprises,

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

respectively, 75 percent of them are women. Thus, the development of light industry is the most important task, both from an economic and social point of view.

The Ministry of Industry and Trade, together with the Ministry of Finance, the Ministry of Economic Development and the Ministry of Defense and the regions of the two districts, supported the development of a state program for the development of light and textile industries. This primarily concerns subsidies. The amount of subsidies for repayment of interest rates on loans for the purchase of raw materials in this industry has almost doubled. Next year the size of the subsidy will be increased to 640 million rubles. Also, the amount of subsidies for repayment of interest rates on loans for those. re-equipment, the volume was increased to 225 million rubles and for the first time 275 million rubles were allocated for activities to promote products to the market. Such work will be carried out, inter alia, within the framework of thematic collective stands at exhibitions, fairs, which are supported by the Ministry of Industry and Trade. It also continues to support scientific developments aimed at improving the raw material base and the production of innovative finished products through the development and implementation of new technologies. There is confidence that the competent systemic use of these measures by the business community, with the support of regional authorities, will allow Russian producers to quite successfully compete with imported counterparts in the context of Russia's accession to the WTO.

This is confirmed by the experience accumulated by the "Donetsk Manufactory". Today, the company occupies 60% of meeting the needs of the Russian market in terry products, and this is despite the fact that in our market there is quite serious competition from our now WTO partners - China, Turkey and a number of other countries, whose products have successfully proven themselves in this market. Therefore, it is very important to skillfully, as well as our competitors from other countries, use the methods in time and effectively, including the reduction of discriminatory measures by colleagues in relation to domestic products, which will allow skillfully and effectively, even taking into account the entry into the WTO, conquer new markets and defend their positions.

Of course, the development of the industry, including its technological modernization, is the task of private business. The state has no right to subsidize an ineffective investor. But for those who have taken this path of modernization, the Ministry will develop the existing tools, offering new mechanisms for attracting investors. In particular, the issue of increasing the size of subsidies on loans for technical re-equipment to 90% of the refinancing rate and expanding the areas of subsidies for the construction of new enterprises is currently being worked out.

Moreover, for a long time, the Ministry of Industry and Trade, together with the Ministry of Finance, have been looking for tools to help light and textile industry enterprises receive support from the government in order to

At present, these ministries have revised their attitude to the most serious problem - counterfeit. In October 2012, the first Anti-Counterfeiting Forum was held under the auspices of the Prime Minister. This forum will now be held annually; in 2013, within the framework of the customs union, it will already be held in Kazakhstan. Today, the share of products of Russian enterprises in the domestic market does not exceed 25%. At the same time, the share of legal imports is about 40%. Accordingly, the products imported illegally and illegally produced in the territory of the Russian Federation still account for more than 35%. This is a large volume, therefore, ousting illegal products from the market is the main reserve for the development of the industry. When there is such a situation on the market, it is impossible to adequately talk about the competitiveness of a Russian manufacturer, since the conditions of competition are too distorted by illegal products.

A separate topic is the work of the industry within the framework of the Common Economic Space. The formation of the Eurasian Economic Commission makes it possible to take advantage of the natural advantages of each of the countries participating in this integration process. Currently, within the framework of the EEC, it is planned to develop a joint program for the development of light industry in Russia, Belarus and Kazakhstan.

In Geneva, a protocol was signed "On the accession of the Russian Federation to the Marrakesh Agreement establishing the World Trade Organization of April 15, 1994". At the same time, documents related to the customs sphere will begin to operate, which will directly affect the conditions for the import and export of goods.

One of the key issues discussed during Russia's accession to the WTO is the change in the rates of import customs duties, which has a direct impact on the development of national production and the receipt of customs payments to the federal budget. The agreement excludes the possibility of exceeding the rates of the Unified Customs Tariff over the rates of the import tariff in accordance with the agreements of the parties on joining the WTO.

In addition to import duties, Russia's accession to the WTO has an impact on the rate of export duties and fees for customs operations. Thus, a government decree approved new rates of duties on goods exported from the Russian Federation outside the Customs Union. In addition, according to a government decree to reduce the amount of fees for customs operations to 30 thousand rubles. in respect of goods, the customs value of which is more than 10 million rubles.

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

Thus, the consequence of Russia's accession to the WTO was serious changes in the field of customs regulation. This should have a direct impact both on the foreign trade turnover of Russia and other members of the Customs Union, and on the development of national economies. The simplification of import-export operations is in line with Russia's chosen course of openness to the global trading system. The application of the new rules will reveal all the advantages and disadvantages of the integration processes.

One of the conditions for Russia's accession to the WTO should be, first of all, the observance of national interests in the field of international economic relations and in the field of the domestic economy. Moreover, these interests must be balanced and understandable to the international community. At the same time, the process of accession to the WTO should serve and is already serving as a catalyst for the necessary transformations in the country, including amendments to the legislation. 90% of the necessary changes have already been made to the legislation.

The most important advantage of Russia's accession to the WTO is the reduction of the customs tariff and easier access to the Russian market for imported goods. The anticipated reduction in the tariff barrier (the weighted average tariff of 11% will be reduced to at least 9%) may lead to a reduction in budget revenues from taxation of imports. However, there is reason to believe that tax revenues from imports may increase due to increased transparency in customs and an increase in the size of imports themselves. The Russian position in negotiations with the WTO member countries is that there should not be a real reduction in the level of customs tariffs after the country's accession to the WTO.

The ongoing discussion in the country on Russia's accession to the World Trade Organization, which in a number of cases acquires a panic state, actually leaves aside the problem of exporting goods and services. But it is the prospects for domestic exports that are the most important among the possible consequences of WTO accession for the Russian economy.

When Russia joins the WTO, other countries must provide it with the most favored nation treatment (MFN), which will create additional opportunities for domestic exporters. However, the structure of Russian exports is such that the import duty on the bulk of the exported goods (energy carriers) is either zero or extremely low.

This means that Russia's accession to the WTO will not become a significant factor facilitating our exports while maintaining its former dependence on the raw material structure. But joining the WTO will give Russia a chance and an opportunity to improve the structure of merchandise exports.

The government's plan of adaptation measures needed to defeat foreign competitors in the World Trade Organization (WTO) is basically ready.

The WTO adjustment plan has not yet been approved. But a number of measures from it have already received decent funding when the state budget for 2016-2025 was approved.

If the turnover of light industry products produced in 2019 in the domestic market of Russia is estimated at 2 trillion. rubles, the share of domestic producers is no more than 20%. And even today half of imports consists of smuggling. However, in the course of negotiations with the WTO, it was necessary to reduce the import duties within three years from the current 40% to 5%. Consumers will, of course, only benefit from this. But in order to save the producers, the government proposed to the State Duma to legally exempt light industry, as has already been done with respect to farmers, from income tax. The federal budget for 2022 provides 2.5 billion rubles to compensate for the losses of regional budgets. All in all, the budget has reserved 5 billion rubles for emergency assistance to domestic producers who will suffer from Russia's accession to the WTO.

How, in the opinion of the Russian Union of Industrialists and Entrepreneurs (RSPP), should enterprises that may suffer from the WTO be rescued:

- reduce taxes for them;
- to reduce import duties on imported components, semi-finished products and raw materials that they use;
- abolish property tax on purchased equipment;
- introduce a preferential treatment for investors;
- organize assistance in anti-dumping disputes;
- finalize anti-dumping legislation;
- stimulate energy efficiency improvements;
- simplify access to customs statistics;
- simplify the VAT refund procedure for exporters;
- accept international technical regulations;
- adopt international financial reporting standards;
- expand the list of protectionist measures that do not contradict WTO rules (such as recycling fees);
- provide priority access to public procurement;
- subsidize lending to lower rates;
- develop programs taking into account the characteristics of regions and industries;
- monitor compliance with the WTO rules.

In this regard, the problem of increasing competitiveness based on the use of international standards for products and services is one of the main problems of the modern economy.

In Russia, the fund of national standards numbers about 25 thousand standards, but only about 37% meet international requirements. Therefore, the improvement of certification and standardization

Impact Factor:

SISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

systems for products and services has become a strategic objective of the Russian economic reform.

The most widely recognized international standards developed by the International Standards Organization, especially the ISO 9000 series (published in 1994), which set quality requirements and became the basis for product quality management in about 400 thousand quality systems of private and public enterprises 150 countries. The new version that came into force on January 1, 2016 - GOST ISO 9000: 2015, GOST ISO 9001: 2015 - made it possible to reduce the number of standards and clarify the fundamental requirements for quality management.

With the advent of quality system standards, a universal benchmark has emerged to assess which suppliers meet minimum requirements and which do not. Today in the world more than six hundred thousand enterprises have certified their quality systems in accordance with the ISO 9000 series. In Russia, their number is progressively increasing. These standards have become the most popular in ISO history because of the significant advertising benefits they provide to the certificate holder over its closest competitors.

The experience of recent decades has shown that it is the quality of the light industry products that today guarantees a stable position for footwear enterprises in the Southern Federal District and the North Caucasus Federal District. Those enterprises that expect to compete successfully not so much with quality as with price are deeply mistaken, they are expected to go bankrupt because, firstly, the modern buyer is more likely to overpay the competitor whose product will be of better quality, and secondly, the more efficiently the quality system works, the cheaper the goods it will produce. Sometimes they say: the only correct way to win the consumer (and hence the market) is to compete not with manufacturers, but with their quality systems. In fact, a quality system certificate has a lot of power, you just need to be able to release it. There are many examples among Russian enterprises,

The quality of training of specialists is largely determined by the perfection of the equipment used in training, the use of modern information and pedagogical technologies.

In the training of specialists for the light industry, the leading place belongs to the basic universities of the textile and light industry. The release of specialists who meet the requirements of modern production, possessing advanced innovative technologies and computer design tools, is one of the main tasks of training modern highly qualified personnel.

To implement the developed program for the development of light industry through the creation of new enterprises equipped with the latest equipment and technology, the need for specialists with CAD skills is increasing. Fluency in various computer tools and automated systems is a requirement today for a

graduate for any industry, including specialists for shoe and garment enterprises. Their mastering of applied and universal systems, as well as their application in their field of knowledge, is the most rational way to achieve this goal.

In the current situation in higher education in Russia, in the new system for the preparation of bachelors and masters, multimedia technologies are becoming not an addition to the educational process, but a necessary and obligatory tool for training highly qualified personnel for light industry in higher educational institutions.

However, the purchase of equipment does not in itself solve the problem of training specialists. The task of transitioning to new innovative technologies requires new methods of training specialists, in which the main place is occupied by methods based on multimedia - as a new direction in the training and preparation of highly qualified specialists.

This task must be solved and can give an effective result based on the use of advanced technologies and modern teaching aids, familiarization and mastering the experience of teaching similar disciplines abroad and the development of our own teaching methods.

At the present time, conditions have been created for the solution of the assigned tasks. Teachers can undergo special training and fully master the skills of working with these systems. They will also prepare guidelines and manuals for laboratory and independent work in the disciplines of CAD and computer design of light industry products, guidelines for the final qualifying work of bachelors and master's theses. Currently, a lot of work has been done to create electronic textbooks in special disciplines. The creation of the CAD / CAM laboratory will make it possible to conduct classroom lessons using new pedagogical technologies and interactive methods.

The widespread implementation of the Gerber and Crispin systems in the educational process allows:

- use active teaching methods;
- individualize learning in the context of collective cognitive activity;
- integrate educational and research activities of students;
- to replenish the centralized fund of educational information and the necessary educational and software tools;
- create an informational constantly updated database for the implementation of student design and research work;
- to increase the effectiveness of practical and laboratory exercises;
- to enhance the culture of education;
- increase the speed of vocabulary accumulation;
- integrate science, education and production;

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

– carry out real projects for specific production conditions.

If the Ministry of Education and Science finances the training of specialists for the light industry in full, then we can confidently expect that the goals and objectives formulated by the Federal State Educational Standard of Higher Education will be achieved.

Achievement of the goal in the field of shoe cluster development is possible only with a comprehensive technological modernization of the real sector of the regional economy. With regard to the Southern Federal District and the North Caucasus Federal District, it is possible only when the interests of all participating economic entities are taken into account. We are talking about such areas as:

– increasing the share of the innovation sector and introducing technological innovations at enterprises that form clusters;

– development of entrepreneurial activity in the field of large, medium and small businesses and mutual cooperation in order to introduce innovations, which leads to the expansion of existing and creation of new clusters;

– strengthening ties and interdependence of industrial enterprises and research and educational centers and schools;

– improvement of the territorial distribution of industrial enterprises.

In conclusion, considering the process of formation and implementation of cluster policy in the regions of the Southern Federal District and the North Caucasus Federal District, we point out that this is a difficult task, the development and implementation of which should be of a scientific nature. Its success depends on many factors and conditions, and the central place here belongs to the scientific principles of management and the desire for the dynamic development of the regions of the two districts, the interest of all branches of government, both municipal and regional and federal branches of government, which was confirmed by the decision of the Coordination Council for Industry "On the situation in the light industry of Russia and its raw materials maintenance", which took place on December 10, 2012 in the city of Donetsk, Rostov region, namely:

– the Department of Forestry and Light Industry of the Ministry of Industry and Trade of Russia, together with the relevant departments of the Ministry of Agriculture of Russia, to work out the issue of additional measures to develop the domestic raw material base for the light industry, including a differentiated approach to subsidies;

– the Department of Forestry and Light Industry of the Ministry of Industry and Trade of Russia, in order to increase the investment attractiveness of the industry, to work with the relevant departments of the Ministry of Finance of Russia and the Ministry of

Economic Development of Russia proposals to increase the size of the subsidy rate and expand the areas of subsidies starting from 2022;

– recommend to the executive authorities of the constituent entities of the Russian Federation;

– to prepare regional programs aimed at increasing the competitiveness of light industry enterprises, and covering the entire production cycle, including the marketing component;

– get acquainted with the results of the most important innovative project being implemented by the Ministry of Industry and Trade of Russia Development and development of production of innovative multifunctional textile materials for dual use "(including school uniforms) and develop measures to promote the products of leading enterprises of the Russian light industry to the regional market, including through regional and municipal government orders;

– the Department of the Automotive Industry and Agricultural Engineering, the Department of the Aviation Industry, the Department of the Shipbuilding Industry and Marine Engineering of the Ministry of Industry and Trade of Russia to consider the proposals of light industry enterprises on the possibility of using Russian textile and leather materials for the automobile, ship and aircraft industries;

– departments of the Ministry of Industry and Trade of Russia, in their area of competence, to work with supervised enterprises and organizations on the purchase of special and work clothes from Russian light industry enterprises;

– Deputy Minister of Industry and Trade of the Russian Federation V.L. Evtukhov together with the Department of Domestic Trade, hold a meeting with representatives of enterprises and associations of light industry on the issue of working with retail chains;

– to the government of the Ivanovo region, together with the Department of the Chemical and Technological Complex and Bioengineering Technologies and the Department of Forestry and Light Industry of the Ministry of Industry and Trade of Russia, to finalize the business plan of the project for the production of polyester fibers and yarns, taking into account the assessment of its effectiveness when working on imported raw materials (TPA and EG), and also the possibility of switching to domestic raw materials from 2022;

– the Department of Forestry and Light Industry of the Ministry of Industry and Trade of Russia to initiate an appeal to the Ministry of Economic Development of Russia with a request to apply to the Eurasian Economic Commission to organize a trilateral meeting (Russia-Belarus-Kazakhstan) on the operational exchange of data on customs statistics, the implementation of joint projects in the field of light industry;

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

– recommend to the heads of the constituent entities of the Russian Federation located on the territory of the North Caucasian Federal District (NCFD), in order to prepare a meeting with the Deputy Prime Minister of the Russian Federation - Plenipotentiary Representative of the President of the Russian Federation in the North Caucasian Federal District, to prepare and submit to the Ministry of Industry and Trade of Russia proposals to stimulate the creation of on the territory of the North Caucasus Federal District of industrial production, as well as to improve the regulatory legal framework in terms of providing federal, regional and local tax benefits and other preferences.

The goals have been formulated, the tasks have been defined - now, joint efforts of the federal, regional and municipal branches of government are needed to implement them.

- The question touches upon two aspects of the TS. They are, of course, interrelated, but I would define them separately. Firstly, these are the legal aspects that are associated with the formation of the legal framework of the CU, consisting of international treaties and decisions of the CU bodies, and secondly, these are aspects of the formation of the CU and CES institutions. We will consider them, but first I would like to give a few general assessments of all the work that has been done within the framework of the EurAsEC on the formation of the CU and the CES.

It is necessary to take into account the historical experience of the world community and the experience of the CIS states in taking measures to form customs unions.

All over the world, the XX century gave the development of a new form of interstate economic integration in the form of customs unions, and, at present, there are more than 30 of them. So, in 1961. Guatemala, Honduras, Nicaragua and El Salvador joined the Central American Common Market. Costa Rica joined it two years later. In 1963. a customs union was also created between the European Union and Turkey (the EU-Turkey Association). And in 1964. an agreement was signed on the creation of a customs union between Egypt, Iraq, Jordan, Yemen, Libya, Mauritania and Syria, called the Arab Common Market. The Organization of Eastern Caribbean States, of which Antigua and Barbuda, Grenada, Dominica, Montserrat, Saint Kitts and Nevis, Saint Vincent and the Grenadines are members, was established in 1991. We are also aware of such customs unions, like the EU and Merkursur and others. By the way, the USSR is also a customs union, since there are basic signs - a single customs territory, a single customs tariff, rules for trade with third countries, etc.

The increasing number of customs unions, the expansion and strengthening of their position in the international arena indicate that this form of interstate integration brings enormous economic, political,

social and other benefits for their members. The Union makes national economies much stronger, allows its members to act as a single integrated economic and political bloc in international relations, increases the political and economic weight of states on a global scale, and also opens up great prospects for individuals in these countries, especially for economic entities.

The Customs Union of Belarus, Kazakhstan and Russia was formed in accordance with the goals and objectives of the Treaty on the Eurasian Economic Community. Three out of five states at the first stage (in accordance with the decision of the EurAsEC Interstate Council) began to form the Customs Union and the Common Economic Space, taking into account that these states are the closest to each other in terms of their economic development. In the future, it is expected that other EurAsEC member states - Kyrgyzstan (the application has already been received) and Tajikistan - will join the legal framework.

At the same time, I draw your attention to the fact that the Customs Union in question is not an international organization, as such, and as the above mentioned international associations are listed, but a form of trade and economic integration of the EurAsEC member states. The Customs Union of Belarus, Kazakhstan and Russia provides for a single customs territory, within which customs duties and economic restrictions are not applied in mutual trade in goods originating in a single customs territory, as well as originating from third countries and released for free circulation in this customs territory. , with the exception of special protective, anti-dumping and countervailing measures. On the territories of the CU member states, a unified customs tariff and other unified measures to regulate trade in goods with third countries are applied.

A number of international treaties have been signed in order for these rules to work.

The Customs Union within the EurAsEC (CU) became the basis for the formation of the Common Economic Space (CES). The CES is a qualitatively deeper form of integration, which provides for the free movement of not only goods, but also services, capital, labor resources in the common customs territory of the CU. For this, along with the unification of foreign trade regulation norms, the parameters of macroeconomic policy, the tax system, the norms of antimonopoly and labor legislation, and migration policy should be harmonized.

The regulation of these integration processes required the creation of its own institutional system, i.e. bodies empowered to adopt international treaties and other normative legal acts (rules, regulations, recommendations), by their decisions.

Thus, the Interstate Council of the EurAsEC (the Supreme Body of the Customs Union) at the level of heads of state adopted the first three international

Impact Factor:

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

SIS (USA) = 0.912
PIHIQ (Russia) = 3.939
ESJI (KZ) = 9.035
SJIF (Morocco) = 7.184

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

treaties aimed at forming the legal framework of the Customs Union:

- Customs Union Commission Agreement (CU)
- Agreement on the Creation of a Single Customs Territory and the Formation of the Customs Union
- Protocol on the procedure for the entry into force of international treaties aimed at the formation of the legal framework of the Customs Union, withdrawal from them and accession to them. In order to further form the institutional framework of the Customs Union at the level of heads of government, the Agreement on the Secretariat of the Customs Union Commission was adopted. This is a working body of the Commission, the main function of which is the organizational and legal support of its activities. The Rules of Procedure of the Customs Union Commission were also approved, establishing the procedure for preparing and holding meetings of the Commission, the procedure for making decisions, their publication and entry into force. The new version of these Rules of Procedure was approved at a meeting of the Supreme Body of the Customs Union, the system of bodies of the Customs Union was presented as follows:
 - Interstate Council of the Eurasian Economic Community (Supreme body of the Customs Union);
 - Customs Union Commission;
 - Court of the Eurasian Economic Community.
- Also, four structures were created that are not part of the CU system, but perform a number of important functions that ensure its functioning:
 - Expert Council within the Customs Union;
 - Foreign Trade Regulation Committee;
 - Coordination Committee for Technical Regulation, Application of Sanitary, Veterinary and Phytosanitary Measures;
- The Coordinating Council for Information Technologies of the Customs Union is fully operational, a package of 17 international treaties of the Common Economic Space, signed by the heads of state, has been put into effect. In accordance with the agreements, the CCC has been assigned functions not only in the field of

foreign trade, but also in economic policy in general. This dictated the need to improve the institutional framework of the Customs Union and the Common Economic Space. A total of 145 "supranational" functions, on the basis of 111 international treaties that form the legal framework of the CU and the CES, have been transferred for direct regulation to the powers of the CCC. These are functions in the area:

- customs tariff and non-tariff regulation;
- application of protective anti-dumping and countervailing measures;
- ensuring technical regulation and sanitary, veterinary and phytosanitary control in the Customs Union;
- maintaining customs statistics of foreign trade and statistics of mutual trade;
- ensuring customs regulation in the CU;
- ensuring the functioning of the CES.
- In this regard, the heads of state of the Customs Union on November 18, 2011 in Moscow signed:
 - The Treaty on the Eurasian Economic Commission;
 - Declaration on Eurasian Economic Integration;
 - Decision on the Rules of the Eurasian Economic Commission (EEC) and the formation of a new, stronger EEC apparatus. From the date of entry into force of the Agreement on the EEC, the CCC was abolished, and the powers vested in the Commission of the Customs Union in accordance with international treaties that form the legal framework of the CU and the CES, as well as decisions of the Interstate Council of the Eurasian Economic Community (Supreme Body of the Customs Union) were transferred to the EEC. Thus, the status of the Commission does not change, but only its structure and operating procedures, which I will talk about later. In addition, it should be borne in mind that in accordance with the specified agreement, from the date of its signing, the Supreme Eurasian Economic Council exercises the powers,
- Now we return to the newly created Eurasian Economic Commission (hereinafter - EEC). In accordance with Article 1 of the Treaty on the Eurasian Economic Commission (hereinafter

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

referred to as the Treaty). The parties established the EEC as a single permanent regulatory body of the Customs Union and the Common Economic Space.

- The Commission consists of the Council of the Commission and the Board of the Commission. The procedure for the activities of the Council and the Board is regulated by the Rules of Procedure of the Commission, approved by the Supreme Eurasian Economic Council at the level of heads of state.
- As part of its activities, the Commission has the right to form structural divisions (hereinafter referred to as the Commission Departments), representations of the Commission in the Parties, by decision of the Supreme Eurasian Economic Council at the level of heads of state in third countries and their associations, as well as at international organizations.
- The EEC, within the limits of its powers, makes decisions that are binding on the Parties, and recommendations that are not binding. These decisions are included in the legal framework of the Customs Union and the Common Economic Space and are subject to direct application in the territories of the CU member states.
- The Council consists of one representative from each Party, who is a deputy head of government, vested with the necessary powers, in accordance with the legislation of the respective Party. Meetings of the Council are held as needed, but at least once a quarter. The time and place of the next meeting of the Council are determined at the previous meeting of the Council.
- The Board of the Commission is the executive body of the Commission, which develops proposals in the field of further integration within the framework of the Customs Union and the Common Economic Space. The Board of the Commission consists of 9 members, one of whom is the Chairman of the Board of the Commission. The composition of the Board of the Commission is formed on the principle of 3 members of the Board of the Commission from each member state of the CU, who are appointed by the decision of the Supreme Eurasian Economic Council and work on a permanent basis in the Board for 4 years.
- The activities of the Supreme Eurasian Economic Council, the Council of the Commission and the Board of the Commission are supported by international employees of the departments of the Commission. The competence of the EurAsEC Court, the legal status of which is determined by the Treaty on the Establishment of the Eurasian Economic Community and the Statute of the EurAsEC Court, approved by the Decision of the EurAsEC

Interstate Council, was expanded in connection with the formation of the Customs Union and the introduction of amendments to Art. 8 of the Treaty establishing the EurAsEC.

- The main task of the Court is to ensure the uniform application by the member states of the Customs Union of international treaties acting within its framework and decisions taken by its bodies. The court also considers disputes of an economic nature arising between the member states of the Customs Union on the implementation of decisions of bodies and provisions of CU treaties, gives explanations and conclusions on them.
- After the unification of the customs territories of the states forming the Customs Union, the Court exercises the following powers:
 - examines cases on the compliance of acts of the CU bodies with international treaties that form the legal basis of the Customs Union;
 - considers cases on challenging decisions, actions (inaction) of the CU bodies;
 - gives an interpretation of international treaties that form the legal basis of the Customs Union, acts adopted by its bodies;
 - resolves disputes between the Commission of the Customs Union and the states that are members of the CU, as well as between the member states of the Customs Union on the fulfillment of their obligations under the CU.

Other disputes, the resolution of which is provided for by international treaties of the Customs Union, may also be referred to the jurisdiction of the Court. Such an international treaty is the Treaty on the appeal of economic entities to the Court of the Eurasian Economic Community in disputes within the framework of the Customs Union and the specifics of legal proceedings thereon dated December 9, 2010, according to which the Court is empowered to consider cases based on applications of economic entities:

- on challenging acts of the Customs Union Commission or their individual provisions;
- on challenging the actions (inaction) of the Customs Union Commission.

The basis for challenging the acts of the CCC or their individual provisions or actions (inaction) of the Customs Union Commission is their inconsistency with international treaties concluded within the CU, which entailed a violation of the rights and legitimate interests of economic entities in the field of entrepreneurial and other economic activities provided by these international treaties. On January 1,

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

2012, the EurAsEC Court began its independent activity. Funds have been allocated for the formation of the Secretariat of the Court. The EurAsEC Interparliamentary Assembly appointed judges of the EurAsEC Court.

In accordance with the Protocol on Amendments to the Statute of the Court of the Eurasian Economic Community, a provision was introduced, according to which the Court, in the framework of considering cases based on applications of economic entities, is empowered, in exceptional cases, to hold one or more offsite sessions in a place different from the seat of the Court.

Considering that the EurAsEC Court was formed and began its independent activity, the question arose about the continuation of the existence of a quasi-judicial body in the system of CU bodies, which is the Expert Council within the framework of the Customs Union.

This Expert Council was authorized to consider applications of economic entities of the Member States of the Customs Union on the compliance of the decisions of the CCC, which are binding, with the legal framework of the Customs Union. However, since its formation, the CCC Secretariat has not received any applications from economic entities that would have been formalized in accordance with the Regulation on the Expert Council.

- The formation of the legal framework of the Customs Union and the Common Economic Space was carried out in stages, but in a very short time. It should be borne in mind that the decision on the formation of the legal framework of the CU and the CES was made by the heads of state during the crisis of the global financial system, which could not but affect the state of the economies of the states of the Eurasian Economic Community (EurAsEC). In order to avoid a further economic recession of the EurAsEC member states, the heads of state of Belarus, Russia and Kazakhstan made a decision to create conditions for the restoration of a capacious internal market, within which to create conditions for the preservation and modernization of production of the three states, as well as to increase the competitiveness of the economy on a new technological basis. ... In this regard, The supreme body of the Customs Union at the level of heads of government adopted 9 international agreements in the field of customs, customs tariff and non-tariff regulation. The heads of government also determined the principles for the collection of indirect taxes on the export and import of goods, the performance of work and the provision of services in the Customs Union, within the framework of the Customs Union, an Agreement was adopted on the procedure for the introduction and application of measures affecting foreign trade in

goods on a single customs territory in relation to third countries and Agreement on the rules of licensing in the field of foreign trade in goods.

In addition, in accordance with the Agreement on the Establishment of a Single Customs Territory and the Formation of the Customs Union, the stages and terms of the formation of a single customs territory of the Customs Union of the Republic of Belarus, the Republic of Kazakhstan and the Russian Federation were developed and approved, providing for three main stages of the formation of a single customs territory of the CU.

At the same time, the heads of state determined the final date for the creation of a single customs territory of the Customs Union - July 1, 2010. At the preliminary stage, two main tasks were solved: completing the formation of the legal framework of the Customs Union and organizing the phased transfer of agreed types of state control, with the exception of border control, to the external outline of a single customs territory. In addition, the heads of the member states of the Customs Union signed the Treaty on the Customs Code of the Customs Union. Thus, the codification of the customs legislation of the CU was carried out, indicating a qualitatively new level of interstate economic integration.

In the field of customs-tariff and non-tariff regulation, the EurAsEC Interstate Council approved the unified Commodity Nomenclature of Foreign Economic Activity of the Customs Union (TN VED CU) and the Unified Customs Tariff of the Customs Union (ETT CU). The heads of state also decided to transfer to the CCC a number of important functions in the field of customs-tariff and non-tariff regulation, provided for by the relevant international treaties of the Customs Union, in particular, the maintenance of the CCC of the CU. In the field of consumer protection, the Supreme Body of the Customs Union made a decision to endow the EurAsEC Court with the functions of resolving disputes within the CU. At the same time, the Expert Council became the mechanism for direct appeal against the actions of the Commission,

As part of the preliminary stage, international agreements on technical regulation, sanitary, veterinary and phytosanitary measures were also adopted.

In accordance with the tasks of the first stage of the formation of a single customs territory of the CU member states, the Commission of the Customs Union is working on the exercise of powers in the field of tariff and non-tariff regulation of foreign trade of the Customs Union.

In order to implement Art. 57 of the Customs Code of the CU, a Unified Database of Preliminary Decisions of the Customs Union on the Classification of Goods and Technical Conditions for the Transfer of Data on Preliminary Decisions on the Classification of Goods have been developed.

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

The Commission of the Customs Union, within the framework of the empowered powers, approved the List of goods for which quotas and volumes of tariff quotas are established for the import of goods into the territory of the member states of the Customs Union, as well as the List of goods that are essential for the internal market of the CU, in respect of which, in exceptional cases temporary export restrictions or bans may be imposed.

In connection with the entry into force of the Treaty on the Customs Code of the CU, the norms of which are largely of a reference nature, it became necessary to enact, simultaneously with the Code, legal mechanisms developed to implement its provisions.

Thus, an Agreement was signed on the establishment and application in the Customs Union of the procedure for crediting and distributing import customs duties (other duties, taxes and fees that have an equivalent effect). The agreement establishes a single unified mechanism for the enrollment and distribution of honey by the Member States of the Customs Union of import customs duties, other duties, taxes and fees that have an equivalent effect

As part of the development and application of information technologies in the Customs Union, two fundamental agreements have been adopted: the Agreement on the Creation, Functioning and Development of the Integrated Information System of Foreign and Mutual Trade of the Customs Union and the Agreement on the Application of Information Technologies in the Exchange of Electronic Documents in Foreign and Mutual Trade in the Common Customs Territory CU, and also approved the Concept for the creation of an Integrated Information System for Foreign and Mutual Trade of the Customs Union. In addition, the Agreement of the Customs Union on Sanitary Measures, as well as the Agreement of the Customs Union on Veterinary and Sanitary Measures and the Agreement of the Customs Union on Plant Quarantine, entered into force, in connection with which the Customs Union Commission was delegated the appropriate powers. The next stage of the joint work of the experts of the parties was to codify the adopted international treaties and decisions of the CU bodies in order to eliminate conflicts and gaps, as well as to prepare a single international treaty, on the basis of which the Eurasian Economic Union was created. The codification work was carried out by reaching an agreement on:

- balanced macroeconomic, budgetary and competition policies;
- structural reforms of labor markets, capital markets, goods and services;
- creation of Eurasian networks in the field of energy, transport and telecommunications.

Any production of shoes or other goods must begin with a sales plan, which is developed by the

sales (marketing) department. This financial forecast should include the planned sales volumes for the period, the planned sales price and the projected profit for this type of product. For the mathematical model, a type of product such as children's shoes was chosen. There is no production of this type of product in the South and North Caucasian Federal Districts, and, therefore, all products are imported. We consider the establishment of production in our regions to be economically profitable and expedient.

But in industrial production, you need to know the moment in time when you should stop producing a given shoe model and switch to a new model or make another model in large volumes (diversification of products). For this purpose, you can use such an indicator as price elasticity. It shows the percentage change in sales as a result of a 1% price change and can be compared across different brands. The price elasticity of the sales function under consideration here has the following properties:

- its absolute value increases as the positive or negative values of the deviation from competitors' prices increase;

- the considered sales function does not prescribe an unambiguous dynamics of price elasticity over time (it can increase, decrease or remain unchanged);

- since the influence of absolute prices is not significant, that is, price changes do not lead to a decrease in primary demand, but to a change in market share, direct price elasticity and cross price elasticity (percentage change in sales with a one-percent change in competitors' prices) coincide in magnitude and distinguish they are not necessary.

At the first stage of building a model, we will predict the ideal scheme for selling children's shoes by a manufacturing enterprise through a store. The company incurs additional costs for hiring personnel and renting a shopping pavilion. The amount of additional costs may vary and depend on market conditions. Let us summarize the initial data of the ideal model in a table.

Sales volume forecast for 1 month (25 working days).

The volume of sales increases by 5 pairs per day. The company will start making profit on the 10th day of sales, when the volume of sales per day reaches 65 pairs of shoes. Until this moment, the company must sell 360 pairs (table 14). If the additional costs of the enterprise grow, then the break-even point will move to the right, therefore, the enterprise will receive a smaller amount of profit (on the graph, profit is shown as a shaded triangle).

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

Table 14. Initial data

Indicator, rub .:	Sum
Variable costs	302.95
Fixed costs	5598.13
Selling price	395
Number of units sold	2000
Sales volume at a point of sale	5000
Seller's salary	5000
Number of sellers	2
Trading floor area, sq. m	100
Rent for 1 sq. m	100

Let's build a break-even chart based on table 14.

When using the break-even chart in this form, keep in mind the following:

1. Calculation of break-even conditions and construction of break-even charts are just tools for analyzing price decisions, but not a device for predicting future commercial results;

2. The break-even graph in the form shown in Figure 1 is built on the basis of the possibility of a linear increase in production (sales) volumes without any consideration of seasonality. Meanwhile, for many types of goods, it is illegal to ignore the seasonality. For example, for production, where costs are carried out mainly at the beginning of a long production cycle, and the sale of finished products - only after its completion (this is how, say, a shoe company can work, preparing an entire batch of

products for wholesale to trading firms on the eve of a new season).

Analyzing the conditions for reaching break-even, we must not forget that this is just an intermediate finish on the way to the main goal - achieving the highest profitability of sales. When calculating the conditions for reaching a break-even point or plotting the corresponding graphs, it is important to correctly set the data on the degree of utilization of production capacities and the conditions for the sale of goods. For example, the above graph was built for the conditions of full, one hundred percent use of production capacities and full implementation of all manufactured products, that is, it characterized the result of the enterprise at all the maximums: output, sales, revenue.

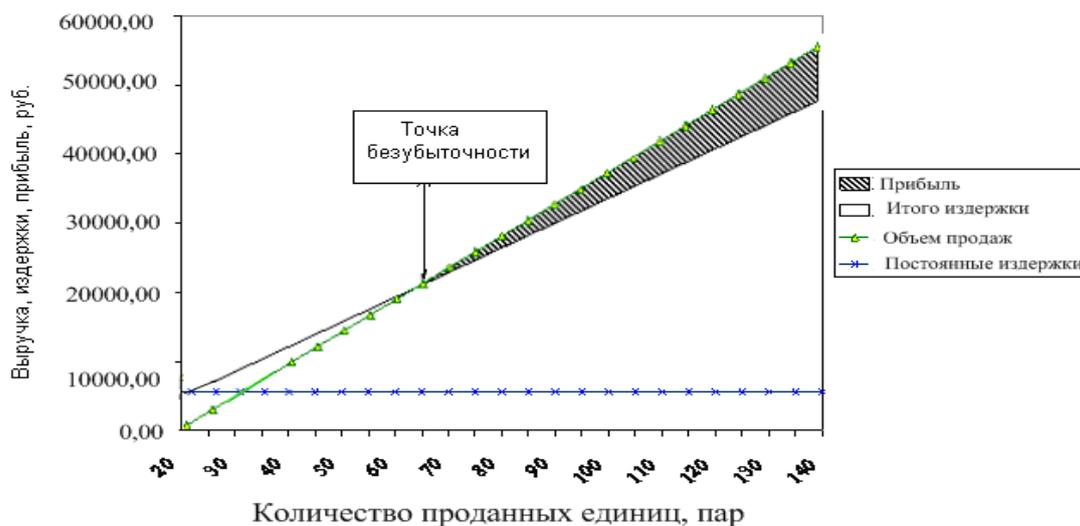


Figure 1– Break-even graph (for children's shoes)

In practice, it is simply dangerous to adhere to such an overly optimistic approach, and all conditions must be adjusted downward. So the use of production capacity should be taken at the level of 75-80%. It

should be taken into account in the calculations and the possibility of settling a part of the manufactured products in stocks due to the slow implementation process (Table 15).

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

Table15. Sales volume of children's shoes

Number	Number of prod. Steam	Volume of sales	Fast. Costs	Change Costs	Total costs	Profit	Add. Izder.
1	20	7820,00	5598.13	6059	11657.13	3837.13	80
2	25	9775,00	5598.13	7573.75	13171.88	3396.88	100
3	30	11730,00	5598.13	9088.5	14686.63	2956.63	120
4	35	13685,00	5598.13	10603.25	16201.38	2516.38	140
5	40	15640,00	5598.13	12118	17716.13	2076.13	160
6	45	17595,00	5598.13	13632.75	19230.88	1635.88	180
7	50	19550,00	5598.13	15147.5	20745.63	1195.63	200
8	55	21505,00	5598.13	16662.25	22260.38	755.38	220
9	60	23460,00	5598.13	18177	23775.13	315.13	240
10	65	25415,00	5598.13	19691.75	25289.88	125.12	260
11	70	27370,00	5598.13	21206.5	26804.63	565.37	280
12	75	29325,00	5598.13	22721.25	28319.38	1005.62	300
13	80	31280,00	5598.13	24236	29834.13	1445.87	320
14	85	33235,00	5598.13	25750.75	31348.88	1886.12	340
15	90	35190,00	5598.13	27265.5	32863.63	2326.37	360
16	95	37145,00	5598.13	28780.25	34378.38	2766.62	380
17	100	39100,00	5598.13	30295	35893.13	3206.87	400
18	105	41055,00	5598.13	31809.75	37407.88	3647.12	420
19	110	43,010.00	5598.13	33324.5	38922.63	4087.37	440
20	115	44965,00	5598.13	34839.25	40437.38	4527.62	460
21	120	46920,00	5598.13	36354	41952.13	4967.87	480
22	125	48875,00	5598.13	37868.75	43466.88	5408.12	500
23	130	50830,00	5598.13	39383.5	44981.63	5848.37	20
24	135	52785,00	5598.13	40898.25	46496.38	6288.62	40
25	140	54740,00	5598.13	42413	48011.13	6728.87	60
Σ	2000	782000	5598.13	605900	745853.25	36146.75	8000

Downward adjustments are also desirable in order to take into account possible disruptions in the production, transportation or sales organization of goods. Let's take the constructed ideal model for the forecast presented by the marketing specialists of the enterprise. Let's see how the amount of profit will change depending on the influence of seasonality.

The volume of shoe sales is growing disproportionately (faster) than in the previously

considered model (table 16). With an increased growth in sales by the end of the month, the company will have to produce about 4,000 pairs of children's shoes of this model, but the production program is designed for 2,000 pairs. To reach a new level of production and sales, investments are required in the purchase of additional equipment and the construction of a new workshop.

Table 16. Growth in sales

Day	Number of products even couples., steam	price, rub.	Pair sales	Additional. costs	Permanent. Costs, ruble	Variables. Costs, ruble	Total costs	Profit ruble
1	20	395	7820	80	5598.13	6059	11657.13	-3837.13
2	25	395	9775	100	5598.13	7573.75	13171.88	-3396.88
3	30	395	11730	twenty	5598.13	9088.5	14686.63	-2956.63
4	5	395	13685	140	5598.13	10603.25	16201.38	-2516.38
5	40	95	15640	160	5598.13	12118	17716.13	-2076.13
6	46	95	17986	184	5598.13	13935.7	19533.83	1547.83

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

7	53	395	20723	212	5598.13	16056.35	21654.48	-931.48
8	61	395	23851	244	5598.13	18479.95	24078.08	-227.08
9	71	395	27761	284	5598.13	21509.45	27107.58	653.42

Therefore, the management of the enterprise should consider the possibility of increasing the price by 10% instead of increasing the scale of production in order to reduce the amount of demand to the level provided by the current capacity of the enterprise. Naturally, in this case, the management of the enterprise hopes to receive an increase in profit through sales at prices with a higher value of the specific gain (selling price minus variable costs). As it is easy to calculate, it will increase accordingly by 39.5 rubles, that is, it reaches 131.55 rubles. or 30.28% of the new price. It is required to check the conditions for the successful implementation of such a policy.

A sales market in a broad sense is any economic space for the supply of goods and services, which is the ultimate goal of an enterprise's economic activity. Market forecast is a scientific prediction of the prospects for the development of demand, product supply and prices, carried out within the framework of a certain methodology, on the basis of reliable information, with an assessment of its possible error.

Analysis of the demand for footwear presupposes a preliminary clarification of the entire environment of the market for a given product, its state and development trends, which can suggest opportunities and identify the shortcomings of the current market position. Then, current trends and factors affecting demand are identified, and a possible increase or decrease in their impact on the formation of demand in future periods is estimated.

The main factors, the influence of which is of paramount importance on the formation of both the volume and the structure of demand, are the following factors:

- the level of prices for goods;
- the level of supply of goods on the market;
- the level of income of the population.

It should be noted that there are many additional factors, the influence of which on demand is almost impossible to quantify (the influence of fashion, the state of the market for interchangeable and complementary goods), but the importance of which cannot be neglected.

The next step in studying and analyzing the demand for footwear is forecasting it for subsequent periods. All marketing research in the area of demand is carried out in two sequential directions: assessment of certain marketing parameters for a given moment in time and obtaining their forecast values. These studies can be carried out independently, by the cluster's own resources, or the cluster can resort to the services of specialized organizations.

Highlighting the features of demand for footwear, it can be noted that:

1. The demand for footwear, as a basic necessity, is full and almost never falls.
2. According to the form of education, the demand for footwear is seasonal; depends on the season: winter, demi-season, summer shoes.
3. According to trends - the demand is stable.
4. By socio-demographic types of consumption - the demand of age and gender groups.

It is clear that with an increase in the quality of footwear, the demand for it directly increases, and with an increase in prices, the demand decreases.

The demand for footwear is influenced by many factors, such as:

1. Social factor: the division of society into classes, the level of culture.
2. Psychological: personality type, adherence to fashion, attitude to prestige.
3. Physiological: natural human properties that define 4 natural limits of consumption.
4. National - climatic features
5. Economic: income level, unemployment, etc.

Consumer demand acts as the main factor influencing the formation of the assortment, which, in turn, is aimed at maximizing the satisfaction of the population's demand and at the same time actively influencing the demand towards its expansion.

Currently, there are 5 main price segments of footwear on the market. The range of prices is quite large - in the low price segment a pair of shoes costs less than 1,000 rubles, in the luxury segment - more than 7,500 rubles. (table 17).

Table 17. Price segments of footwear presented on the Russian market as of 01.01.2021

- Price segment	- Average cost of a pair of shoes
- low price segment	- up to 1 thousand rubles.
- mid-low price segment	- from 1 to 1.5 thousand rubles
- mid-middle price segment	- from 1.5 to 2.5 thousand rubles
- mid-high price segment	- from 3 to 4.5 thousand rubles
- price segment "luxury"	- more than 7.5 thousand rubles.

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

Currently, the majority of footwear purchases are in the mid-low and mid-mid price segments, which are targeted by the majority of Russian manufacturers. These segments are the most dynamically developing and the sales of footwear are actively growing here due to the transition of buyers from the middle-low to the middle-middle price range, and the active shift of consumer preferences from the low price segment. This trend is associated with an increase in the level of well-being of Russians, which has affected the most numerous stratum of society - poor people. The growing incomes of this population group allow

people to move from the lower to the middle class, gradually acquiring the consumption standards of the middle class. At the same time, the mid-price segment is characterized by a rapid change in consumer preferences. The Russian consumer has begun to better navigate the footwear market, he follows fashion trends, making increased demands on the quality and style of footwear, paying attention to the brand. Most consumers are now looking to buy one-season shoes that are fashionable but inexpensive (Table 18).

Table 18. The need for footwear (by gender and age groups) in the regions of the Southern Federal District and the North Caucasus Federal District as of 01.01.2021, million pairs

Type of footwear	Possible demand in the regions of the Southern Federal District and the North Caucasus Federal District, pairs of shoes per year
Children	24450370
Up to a year	2533312
1-4 years	6632436
5-9 years old	7459710
10-14 years old	7824912
Mens	61569765
Casual	26199900
Model	7859970
Sports	7859970
Home	15719940
Office	3929985
Womens	86998350
Casual	40940400
Model	10235100
Sports	10235100
Home	20470200
Office	5117550
Total	173018485

Table 19. The need for footwear by the subjects of the Southern Federal District and the North Caucasus Federal District as of 01.01.2021, million pairs

The subject of the Russian Federation	The need for men's shoes	The need for women's shoes	The need for children's shoes	Total
1	2	3	4	5
Southern Federal District	33492,575	48383,461	14672,598	96548,634
Republic of Adygea	1161,300	2255,309	677,236	4093,845
Republic of Kalmykia	953,495	1282,603	315,704	2551,802
Krasnodar region	5578,020	7260,239	5788,331	18626,590
Astrakhan region	2950,500	5113,602	908,922	8973,024

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	PIHIQ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

Volgograd region	8352,960	11412,813	4071,054	23836,827
Rostov region	14496,300	21058,895	2911,351	38466,546
North Caucasian Federal District	28077.19	38614,889	9777,772	76469,851
The Republic of Dagestan	8544,900	11165.202	2439,068	22149,170
The Republic of Ingushetia	1325,100	2265,988	690,966	4282,054
Kabardino-Balkar Republic	2696,390	4157,432	871,732	7725,554
Karachay-Cherkess Republic	1417,500	2114,698	409,906	3942,104
Chechen Republic	1974.0	3205,667	828,723	6008,390
Stavropol region	3916.7	4918,925	1079,909	9915,534
North Ossetia	8202,600	10786,977	3457,468	22447.045
Total	61569,765	86998,350	24450,370	173018,485

The peculiarity of the footwear market and its main difference from the clothing market is the special attention of the consumer to the brand: 58% of consumers look at the brand when choosing footwear. This is explained by the fact that low-quality shoes are more common than low-quality clothes, and manifestations of poor quality are more serious, while most buyers associate a well-known brand with quality.

Among the factors contributing to the development of the footwear market, it is worth noting an increase in the well-being of the population, an increase in the size of the middle class, and an increase in spending on non-food products. A more detailed analysis of the Russian footwear market will be given below.

Tables 18 and 19 show data on the size of the deficit for each assortment group and for each subject of the Southern Federal District and the North Caucasian Federal District.

In most constituent entities of the Southern Federal District and the North Caucasian Federal District, there is a 100% deficit for footwear with a large value of the need for it. In total, in the Southern Federal District and the North Caucasian Federal District, the deficit in footwear in 2020 is 173018485 pairs. The mild natural and climatic conditions in the Southern and North Caucasian Federal Districts suggest a great demand for footwear for the spring-autumn and summer period of socks (sandals, shoes, low shoes, autumn ankle boots and boots). Winter footwear is less in demand. Consumer preferences are of great importance. Shoes are a rather peculiar element of the wardrobe. The Russian needs her to be fashionable and bright. The second point, it must be of high quality, because only very high-quality shoes can withstand the Russian winter, snow-salt gasoline porridge for more than one season. The third point: it must be comfortable, Russians began to pay great attention to comfort. And finally, shoes should be inexpensive, because a significant part of our population has a small income.

Domestic buyers like the details that provide comfort, such as Velcro straps (Velcro straps). However, consumer tastes differ greatly from region to region. This gives rise to one of the main problems of shoe retail - it is impossible to create an assortment matrix that is uniform for the whole country.

In the southern regions (Krasnodar Territory, Rostov-on-Don, Caucasus, Stavropol Territory) they love everything bright and shiny. In general, the Russian public, unlike Europeans, still equates beauty with flashiness. To the north (Moscow, Nizhny Novgorod), this tendency is weakening. Even 2 neighboring cities may have different preferences. In Kemerovo, universal everyday models are chosen, and in Tomsk, where there are many students, youth style is in demand. In the range of children's shoes, special attention should be paid to ensuring the comfort and health of the feet, which is extremely important at an early age. The further development of the foot and its correct growth depend on what kind of shoes the child will wear in elementary school. School shoes for children should be of high quality and comfortable - it is very important that they are made using modern technologies and from genuine leather, then comfort and self-confidence will be provided to students throughout the school day. Given the anatomical features of the developing children's foot, it is necessary to strive to make the shoes comfortable and soft to prevent chafing and other troubles. The ventilation system and durable non-slip outsole should also accompany the ideal children's shoes.

Features of the youth footwear market: the leading motive is the pursuit of variety and novelty. For the representatives of the described group, the incentive to purchase is the desire for variety and constant renewal, regardless of how much the fashion changes, the existing shoes wear out, etc. It is important to note that in half of the cases, a large set of shoes and their variety are mainly distinguished by summer shoes, a set of demi-season and winter shoes is quite typical. Due to the described features, representatives of this group have the most flexible criteria for choosing shoes. It can be functional and

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	PIHIQ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

vice versa; it can be classic, moderately fashionable, however, more fashionable avant-garde, extravagant models are allowed. Only in this group there is a real color variety, a wide range of materials and finishing methods. However, it should be noted

Features of the women's footwear market: when analyzing price orientations, a general pattern is noted that can be traced in the behavior of 80% of women. It is typical for women when winter and demi-season shoes fall (taking into account the natural price difference for shoes and boots of similar quality) in higher price intervals than summer ones. This trend is easily explainable: the requirements for the quality, strength, durability of winter and demi-season shoes are generally much higher. In the minds of consumers, a clear idea has been formed that you have to pay extra for high quality, and they do it more readily, buying shoes for the cold season. In search of quality assurance, they often turn to specialized stores, buying winter and demi-season shoes, while summer shoes can continue to be bought in clothing markets.

The basic approach to completing a wardrobe and a consumption strategy determine the criteria for choosing shoes: the importance of individual properties and design features, color and partly style preferences, attitude to new shoe design, etc.

The main factors that determine the requirements for shoes ultimately boil down to the following:

1. Due to the fact that there are few shoes in the wardrobe of a large number of women, the selection criteria are quite strict (this is especially true for shoes for the winter and spring-autumn seasons): consciously or unconsciously, customers set a certain system of requirements that the purchased shoes must meet (2-3 colors, certain material, limited choice of heel heels and thicknesses, etc.). The degrees of freedom of choice are rather limited. It is because there are few shoes in the wardrobe that the subjective significance of the purchase increases. In most cases, the purchase of shoes is preceded by a targeted search, the selection criteria may not always be conscious, but often they are quite strict. The motivation and decision-making models for buying shoes are comparable to buying durable goods.

Of course, the subjective significance depends on the purchase price. When respondents come across acceptable shoes at a price significantly below their baseline expectations, the value of the purchase decreases and the decision-making process is simplified.

Based on the high subjective significance of the purchase of shoes, it is possible to properly organize advertising at points of sale, build advertising messages: in other words, use individual developments from the practice of selling durable goods or services. Finally, due to the fact that there are few shoes, certain requirements are imposed on its functionality, versatility, resistance to harmful environmental influences, etc.

2. Representatives of the target audience walk a lot, move around the city in public transport - this is the reality of the lifestyle of representatives of the social groups of interest to us (low and medium price segment). In this respect, the modern Russian business woman differs from women who have achieved a similar status in some Western countries. The need to walk a lot, overcoming weather disasters and city streets, also dictates special requirements for footwear (primarily demi-season and winter).

The attitude of men towards shoes differs significantly from the "female approach". Analyzing the motivation and the main factors that stimulate purchases from men, we can single out the main criterion for choosing shoes - functionality, "convenience", strength and durability, resistance to harmful environmental influences, ease of maintenance (lack of design features that may require private repair). An important role is played by versatility - the style matching of shoes to different types of clothing and different life situations.

Representatives of the described group in the vast majority of cases have their own, established over the years, preferences regarding the style, the main structural details, they follow them, despite the fashion trends, recognizing only technological innovations that improve functional characteristics (insoles that increase air permeability, etc.). According to a sociological study, 70% of men say that shoes that guarantee the degree of fashion that makes them feel comfortable should have a rounded toe, low heels, and not accented (massive, wide welts, etc.) soles. This pattern is also a classic for them in shoes.

Thus, analyzing the South and North Caucasian Federal Districts, we can conclude that it is necessary to create a shoe cluster in this territory, since these regions are distinguished by a large concentration of qualified labor force, the presence of a good base for creating a shoe cluster (a large number of shoe enterprises in the Stavropol Territory, Rostov region, Krasnodar region and other subjects of these two districts); a significant percentage of unemployment (especially in the North Caucasus Federal District), including the unemployment of the female population; high demand in the region for high-quality footwear, as well as the development of long-term traditions of footwear craft.

Conclusion

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,

Impact Factor:

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

SIS (USA) = 0.912
PIHLI (Russia) = 3.939
ESJI (KZ) = 9.035
SJIF (Morocco) = 7.184

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

using manual labor create the basis for satisfying the demand for footwear for the buyer of these regions.

2. Innovative technological processes have been developed for the production of men's, women's and children's shoes using modern technological equipment with advanced nano technologies, which form the basis for reducing the cost of shoes and providing it with an increase in competitiveness with the products of leading foreign companies, with the possibility of a wide assortment of footwear not only by type, but also by fastening methods, which guarantees its demand in full.

3. The layouts of technological equipment are proposed, on the basis of which it is possible to form a technological process for the production of men's and children's, as well as women's shoes with an optimal capacity from the production area and the form of production organization.

4. Software has been developed for calculating the cash flow from the operating activities of shoe enterprises based on 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 are aimed at accelerating turnover of products and reduction of losses, which guarantees enterprises to obtain stable TEP and prevents them from bankruptcy.

5. Software has been developed for the formation of the technological process of assembling footwear and determining the cost of producing an assortment of footwear. A computer simulation model has been implemented that describes the dynamics of the shoe assembly process. The proposed methodology and the software implemented on this basis make it possible to reduce the duration of technological preparation of production and increase, due to the rationalization of the technological process, the specific consumer effect of shoes.

6. Comprehensive indicators of the effectiveness of innovative technological processes of shoe manufacturing have been calculated. Taking into account the production program, promising options for technology and equipment have been formed, the most effective has been selected; the possibilities of streamlining the flow are revealed, allowing to exclude "bottlenecks", to minimize equipment downtime, which is one of the conditions for designing innovative technological processes. The reliability of the calculations for assessing the

efficiency of technological processes by methods of target programming for various technological and organizational solutions is confirmed by calculations of indicators of economic efficiency: cost, profit and profitability, etc.

7. The proposed technique allows to reduce the duration of technological preparation of production and reduce the time of expert work while maintaining the required depth and validity of engineering conclusions. The economic effect of the research is expressed in the intellectualization of the technologist's labor with a reduction in the time spent on developing the range of manufactured shoes and assessing the efficiency of technological processes in comparison with a typical economic calculation of the total cost of making shoes.

8. The analysis of the influence of the forms of organization of production and manufacturing technology on the cost of shoes on the example of the technological process of making children's, women's and men's shoes, taking into account the shift program. Theoretical dependencies have been obtained to assess the influence of the factor "organization of production" on individual calculation items as a whole and other technical and economic indicators in order to prevent enterprises from bankruptcy.

9. An effective solution has been developed to manage the competitiveness of shoe industry enterprises formed into a cluster, through the use of an innovative technological process for the entire product range of the shoe cluster, equipped with universal, highly efficient and multifunctional equipment.

10. Recommendations have been developed to ensure regulatory documentation for the formation of quality and confirmation of footwear conformity within the framework of the Customs Union, which will allow preparing certificates of conformity and declarations of conformity of the Customs Union for the entire range of footwear cluster.

11. Proposals for the creation of a testing laboratory within the cluster were substantiated, in which it is planned to test footwear to verify its compliance with the quality and safety indicators established in regulatory documents.

12. The role and main tasks of the metrological service have been formulated, its organizational structure has been developed.

13. Measures have been developed for testing and assessing the quality and safety of footwear.

Impact Factor:

ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
ISI (Dubai, UAE)	= 1.582	ПИИИ (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

References:

1. Alyoshin, B.S., et al. (2004). *Philosophical and social aspects of quality*. (p.438). Moscow: Logos.
2. Cobb, B., & Gray, E. (1997). *Adoption and continuous development of the Japanese philosophy of universal quality management*. Elected Tr. 40-20 of the EOC Congress. (p.327). Berlin.
3. (2017). *The concept of import substitution of light industry products: prerequisites, tasks, innovations*: monograph / Prokhorov V.T.[et al.]; under the general editorship of Dr. of Technical Sciences, prof. V.T. Prokhorov; Institute of Service and Entrepreneurship (branch) Don State Technical University. (p.334). Mines: ISOiP (branch) of DSTU.
4. (2015). *Assortment and assortment policy*: monograph / V.T. Prokhorov, T.M. Osina, E.V. Companchenko [et al.]; under the general editorship of Dr. of Technical Sciences, prof. V.T. Prokhorov; Institute of Service and Entrepreneurship (phil.) Federal state budget. educated. institutions of higher Prof. education "Don State Technical University. un-t" in Shakhty, Rostov region (ISOIP (branch) of DSTU). (p.503). Novocherkassk: YURSPU (NPI).
5. (2018). *Managing the real quality of products and not advertising through the motivation of the behavior of the leader of the collective of the light industry enterprise*: monograph / O.A. Surovtseva [et al.]; under the general editorship of Dr. of Technical Sciences, prof. V.T. Prokhorov; Institute of Service and Entrepreneurship (branch) Don State Technical University. (p.384). Novocherkassk: YURGPU (NPI).
6. (2018). *Competitiveness of the enterprise and competitiveness of products - the key to successful import substitution of goods demanded by consumers of the Southern Federal District and the North Caucasus Federal District*: collective monograph / Prokhorov V.T.[et al.]; under the general editorship of Dr. of Technical Sciences, prof. V.T. Prokhorov; Institute of Service and Entrepreneurship (branch) Don State Technical University.-Mines: ISOiP (branch)DSTU.
7. (2014). *The revolution of quality: through advertising quality or through real quality*: a monograph by V.T. Prokhorov [et al.]; under the general editorship of Doctor of Technical Sciences, prof. V.T. Prokhorov; ISOiP (branch) of DSTU. (p.384). Novocherkassk: YURSPU (NPI).
8. (2015). *Advertising as a tool for promoting the philosophy of quality of production of competitive products/* E.V. Companchenko, [et al.]; under the general editorship of Doctor of Technical Sciences, prof. V.T. Prokhorov; Institute of Service and Entrepreneurship (branch) Don State Technical University of Shakhty: ISO and P (branch) of DSTU, (p. 623).
9. Rebrin, Yu.I. (2004). *Quality management: A textbook*. (p.174). Taganrog: Publishing House of TRTU.
10. (2001). *Efficiency and quality management*. Modular program : Translated from English / edited by I. Prokopenko, K. North: in 2 hours - Part 1. (p.800). Moscow : Delo.
11. Feigenbaum, A. (2006). *Product quality control*. (p.471). Moscow: Economics.
12. Salimova, T.A. (2005). *History of quality management*. (p.256). Moscow: Knorus.