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PREREQUISITES FOR THE EFFICIENCY OF DOMESTIC SHOE ENTERPRISES IN THE NEW CONDITIONS OF MARKET RELATIONS

Abstract: in the article The authors analyzed the possibilities of the policy and the goals of enterprises in the field of quality based on TORs within the framework of the QMS in order to fight for defect-free production, for reducing rejects and guaranteeing consumers a high quality of manufactured products. The use of software to assess the validity of the choice of innovative technological solutions for the production of import-substituting products by domestic enterprises creates the preconditions for its demand and competitiveness not only in the domestic market, but, which is especially important, in its export. The need to improve the quality management system at domestic enterprises is due to the following important reasons. Firstly, this is an increase in the confidence of potential consumers in the products that will be produced by domestic enterprises. Secondly, it is an opportunity to significantly strengthen its position in existing markets, as well as significantly expand the spheres of influence by entering new domestic and foreign markets. And thirdly, this is a significant increase in labor productivity of any industrial enterprise, which is supposed to introduce QMS with the use of effective management.

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

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Introduction

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In the absence of analytical materials on the demand and supply of goods, in conditions when

organizations that generalize trends in fashion development, various forms of communication between manufacturers and sellers have ceased to exist, allow enterprises to catch directions of demand

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and take them into account in their production programs and collections.

Despite the fact that the problems of the industry communicated to all executive and legislative structures, despite their understanding of individual problems, the textile and light industry for which year in a row has not been able to gain stability in work. The industry continues to decline in production. Half of the light industry enterprises have negative financial indicators.

Problem solving stable functioning should be based on measures taken in the following directions.

First of all, this is development a competent strategy for the development of light industry and its consideration in long-term programs for the development of regions and Russia as a whole, on the basis of which the budget is built.

Also, this creation an economic model for the functioning of production, which makes it possible to ensure equal competitive conditions for all manufacturers and importers, this is putting things in order in the country's consumer market, establishing close and long-term interaction with trade and developing wholesale trade as an accumulative link, primarily of seasonal products. This is work on improving the production itself, its modernization and those re-equipment for the production of competitive products.

The next direction programmatic work on the rise of the industry is to put things in order in the domestic consumer market of the country. Domestic producers of the industry's products today, having entered the WTO, operate practically in an open market, while competing with a large amount of imported goods, since the industry's products in the domestic market of Russia today account for only 20%. Imports for the majority of commodity items are several times higher than production and have a tendency of constant growth. Although the capabilities of manufacturers make it possible to produce significantly more high-quality, in-demand goods. In fact, the domestic light industry business is being ousted from its own Russian market with the connivance of officials.

It is necessary to create in Russia there is a civilized internal market with certain operating rules and uniform requirements for suppliers, carriers, manufacturers and buyers, a market without smuggling and counterfeit, transparent and civilized.

One of the most pressing problems the industry has become unequal competitive conditions with importers for Russian manufacturers of goods of the light and textile industries, which have developed in the domestic market. First of all, we are talking about importers, violators of legislation in foreign economic activity, who import goods according to gray and black schemes and do not pay duties and taxes, which allows them to sell goods at dumping prices, which domestic producers cannot afford. While the Russian

market is filled with imported dumping goods of not always high quality, it is problematic to talk about the development of the industry, since investors will not invest in production, the products of which cannot be sold even in the country of origin.

Our state is not responsible to the economic challenges of other countries that have made the policy of conquering world markets for textiles, clothing and footwear their priority economic policy and in every possible way contribute to the development of light industry enterprises, giving them serious preferences. China, Turkey, some countries of Southeast Asia direct serious investments into this sector, provide loans to their investors at a preferential interest rate, give a long tax-free period for the development of capacities, etc.

The Russian commodity market is very capacious. But today Russia has become a world "flea market", to which they carry all the junk goods that are not allowed on the markets of the world's leading countries. Even the US and EU countries are taking swift action against the expansion of Chinese textiles, clothing and footwear. We do not know how or do not want to do this. Not only do we lose jobs when production is curtailed, complicating the social situation in many small towns and villages, the state also loses huge amounts of money from lost taxes and duties. According to expert estimates, budget losses are estimated at more than \$ 5 billion. USA annually. At the same time, the experience accumulated over the centuries in the production of many types of products traditional for Russia is also disappearing. In addition, corruption is rampant. Wouldn't it be easier to support domestic producers than to help turn them into a lawbreaker?

The country does not operate anti-dumping, countervailing and special protective measures for the commodity market, there is no accounting and monitoring of the state of the internal market, which allows to apply the introduction of quotas on the import of products that we know how to do, with high quality and well, and for the production of which we have raw materials.

Russia is on the doorstep accession to the WTO, which in the context of legislative shortcomings and the absence of response mechanisms, the absence of competent lawyers who know international law, will also increase the intensity of the import of light industry goods into Russia. The goods that have already been produced at the enterprises of China, with a ban on import to the EU and the USA, will end up on our market by any means. It cannot be said that nothing is being done in this direction. The Customs Committee puts things in order and strengthens control of the customs value when importing goods, the Ministry of Internal Affairs has intensified inspections in the markets and when transporting contraband goods, an interdepartmental working group has been created to coordinate the activities of

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federal executive bodies to suppress illegal production, sale and import of goods into the territory of the Russian Federation, which started to work.

However, it should be noted that these measures have not yet led to the desired result. The problem of smuggling and counterfeiting is especially acute today, and the revealed facts of its presence speak of its colossal scale. Since this is a complex issue and affects not only the issues of the executive, but also the legislative branch, in our opinion, it can be resolved only at the highest level.

Apparently without intervention The President of the country and the assistance of the Security Council are indispensable today. We need political will to radically change the situation. We need coordinated work on a constant search for ways to amend legislation, toughening penalties for violators, and raise the level of responsibility of officials and businessmen.

For equilibrium the state of the market, solving social issues, using the experience of personnel and available capacities, as well as for using our own raw materials, primarily agriculture, to cover the needs of power ministries and departments, at least half of the Russian market should be filled with domestic products.

Need to improve a system to prevent the sale of illegal goods in trade, develop measures to eliminate smuggling and counterfeit products such as drugs, video products or alcohol, rather than resell them, as is the case today, as well as strengthen control of the quality of goods at the border on the basis of compliance with the mandatory requirements of standards. Many countries around the world require their own verified certification documents for the imported goods. In these matters, it is necessary to act radically, as did the French, who destroy counterfeit products of the light industry at the border.

In this case, the and measures of responsibility of officials for participation in the process of illegal customs clearance, sale and delivery of contraband and counterfeit goods.

The next step is the need to organize a monitoring assessment of the state of the consumer market and, on its basis, to pursue a flexible tariff and duty policy, stimulating the production and export of Russian goods and limiting the import of what we can and should do ourselves.

The industry needs an economic a functioning model that allows businesses to operate profitably. We must ensure that it is more profitable to produce goods than to resell them. We would not want to see "shuttle traders" selling imported goods instead of lost jobs due to the curtailment of production. There is still a very large field of activity here. A unified approach to all sectors in the formation of economic policy in the country does not allow us to achieve tangible sectoral preferences.

On the verge of joining the WTO a very big task is to bring our legislation in line with the WTO norms and train industry specialists to work under the WTO conditions and competently protect the interests of domestic producers. The task of the industry community is to take an active part in this process.

In 2016, the light industry of the Russian Federation developed an action plan for the development of light industry for 2016-2025, which includes the following areas:

- the formation of a civilized domestic market for consumer goods;
- stimulating the investment process;
- development of a raw material base for light industry;
- export promotion;
- development of innovative activities;
- personnel training.

The domestic light industry is going through hard times, and the consumer is offered products of dubious quality that have entered our markets by counterfeit and other illegal means, that is, they have no guarantees for buyers to exercise their rights to protect themselves from unscrupulous manufacturers and suppliers. It is necessary to reanimate the role and importance of a quality-oriented strategy, since only in this case enterprise managers will subjectively and objectively be forced to improve their production using nano technologies and innovative processes so that competitive and demanded materials and products fully satisfy the needs of domestic consumers. At the same time, the statement is justified that the consumption of domestic materials and products is regulated by the market. In this case, the market requirements should be dictated to manufacturers for the need to increase the role of the state and consumers in the formation of sustainable demand for domestic materials and products, namely: to maintain a range of goods, regulating it by federal, regional and municipal orders; stimulate price stability; increase consumer ability and gradually improve their quality. The implementation of these tasks will create the basis for the consumer to realize the need to pay for the advantages of high-quality materials and products, and the manufacturer to realize that improving the quality of materials and products cannot be associated only with rising prices, but also due to technical innovations aimed at using new technological and engineering solutions. Today, and even more so tomorrow, it is important to implement one of the defining principles of production efficiency - the manufacturer produces exactly what the consumer needs in an assortment that creates the basis for meeting demand. so that the consumer realizes the need to pay for the advantages of high-quality materials and products, and the manufacturer realizes that improving the quality of materials and products cannot be associated only with rising prices, but also

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due to technical innovations aimed at applying new technological and engineering solutions. Today, and even more so tomorrow, it is important to implement one of the defining principles of production efficiency - the manufacturer produces exactly what the consumer needs in an assortment that creates the basis for meeting demand. so that the consumer realizes the need to pay for the advantages of high-quality materials and products, and the manufacturer realizes that improving the quality of materials and products cannot be associated only with rising prices, but also due to technical innovations aimed at applying new technological and engineering solutions. Today, and even more so tomorrow, it is important to implement one of the defining principles of production efficiency - the manufacturer produces exactly what the consumer needs in an assortment that creates the basis for meeting demand. It is equally important to understand the role and significance of quality activities, that is, how much managers have penetrated into the essence of things, learned to manage things, change their properties (assortment), form, forcing them to serve a person without significant damage to nature, for the good and in the name of man, that is, in accordance with the requirements of the Federal Law "On Technical Regulation". Both political leaders and the government have recently been talking about the need for a competent industrial policy. However, if we carefully consider the normative, methodological documents on the restructuring of industry, then the thought arises whether we are not stepping on the same rake that all the years of reforms have come, namely, we did not care about our manufacturer.

A world-renowned quality specialist E. Deming, who at one time was a scientific advisor to the Japanese government and led Japan out of the economic crisis, in his book "Overcoming the Crisis" says: "... managing paper money, not a long-term production strategy - the way into the abyss ". Regarding whether the state needs to pursue industrial policy, one can quote the statement of the outstanding economist of the past, Adam Smith, who laid the foundations of the scientific analysis of the market economy 200 years ago. About the role of the state, he said: "... only it can, in the interests of the nation, limit the greed of monopolists, the adventurism of bankers and the selfishness of merchants." You can't say more precisely. What are the results of economic activity today, what are the achievements in this area? Growth of gold and foreign exchange reserves, decrease in inflation, budget surplus and other financial and economic achievements. But is this really the end result of public administration, and not the quantity and quality of goods and services sold in the domestic and foreign markets and the population's ability to pay to purchase these goods and services? And, ultimately, not the quality of life of the country's population? Therefore, it is quite natural that today the task is posed for all levels of the executive and legislative

authorities - to improve the quality of life of Russian citizens.

Let's carry out an enlarged factor analysis of the quality of life problem. The quality of life of citizens depends on the quality of consumed goods and services in the full range - from birth to ritual services, as well as on the ability to pay of citizens, which allows them to purchase quality goods and services. These two factors (quality and solvency) depend on the state of the country's economy, which in turn depends on the efficiency of enterprises in various sectors of the economy, including light industry. The efficiency of enterprises' work depends on the state of management, on the level of application of modern management methods, on the implementation of production quality requirements.

The problems of improving the quality and competitiveness of materials and products at the present stage of the development of the Russian economy are becoming increasingly important. As the experience of advanced countries that at one time emerged from similar crises (the United States in the 30s, Japan, Germany in the post-war period, and later South Korea and some other countries) shows, in all cases, the basis of industrial policy and the rise economy, a strategy was put in place to improve the quality and competitiveness of products, which would be able to conquer both domestic and foreign sales markets. All the other components of the reform - economic, financial, credit, administrative - were subordinated to this main goal. Positive changes in the quality of goods imply qualitative changes in technology, technology, organization and production management.

It was absolutely right that attention was drawn to one phenomenon that usually escapes in the troubled bustle - the historicity of the economy. The economy has not always been the way it is perceived now and will not remain forever. Economic life changes over time, which forces one to tune in to 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? 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 social programs 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. The production itself is also humanized, including the management system. The current principle: "the strongest, the fittest

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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 focus on resource-saving technologies and environmental friendliness of production. It demanded a new look at the fundamental concepts. And therefore the philosophy of quality must also change. We must be ready for the coming events.

The quality is "written by nature" to be at all times in the epicenter of scientific and amateurish reflections. The problem of ensuring the quality of activities is not just universally relevant, it is strategic. The dilemma in relation to quality is reasonable only within the limits of opposing the ratio of actions "direct" and "mediated". The saying "it's all about him" owes its origin to quality. It is possible to “forget” about the problem of quality only because any fruitful and luminous activity is ultimately aimed at improving quality. Quality is either "in mind" or "implied." From the relationship in the dynamics of these projections, quality problems in creative thinking are built into an appropriate schedule, reflecting the relevance and profitability of activities aimed at the development of production.

The most significant and global are international quality management standards. The use of modern methods in them makes it possible to solve not only the problem of improving quality, but also the problem of economy and the problem of productivity. That is, today the concept of "quality management" is being transformed into the concept of "quality management".

Thus, solving the problem of increasing the efficiency and competitiveness of the economy, and ultimately the quality of life, is impossible without the implementation of a well-thought-out and competent industrial policy, in which innovation and quality should become a priority.

The results of studies carried out under the UN Development Program have made it possible to measure the share of the "human factor" in national and global wealth: 65% of the wealth of the world community is the contribution of human potential, and only a third of the world's wealth is accounted for by natural resources and production structure. A quality-oriented strategy undoubtedly contributes to an increase in the very role of the subjective factor in the development of production, and to a more complete all-round satisfaction of human needs themselves. The desire to "live according to reasonable needs", as well as the need to "work according to one's capabilities", together with the communist ideal, no one openly and officially dared to abolish, realizing the absurdity of denying the essential forces of man. In the "hot" state, the problem of quality is steadily supported by both

the inner forces of active consciousness and external life factors. The highest function of consciousness is cognitive.

It is believed that learning about nature reveals its quality, quality state, quality levels, embodying new knowledge in production. Post-classical economic thought shifted quality towards consumption, trying to give production a "human face" - a person alienates himself in the production process, but this measure is forced and in the systemic sense - temporary, conditional.

And here it is absolutely justified that the main thing in production is the result, not the process. Consumption regulates the market. Consequently, market demands must dominate production. The task of society is to contribute to the development of demand in the market worldwide: to maintain a range of goods, stimulate price stability, increase purchasing power, and improve the quality of goods. E. Deming, calling the "network of deadly diseases" of modern production, puts in the first place "production planning, not focused on such goods and services for which the market is in demand." Try to argue with him. Production during the transition from industrial to post-industrial mass consumption society is thought of as a function of the market. And the authors fill these properties of quality with criteria, namely:

- ideology of quality - the perspective of production development;
- quality management is an integrated approach to solving quality problems;
- fashion and technical regulation - components of the quality of the manufactured footwear;
- quality systems "ORDERING / 5 S" and "THREE" NOT "- not only the basis for the stability and safety of production, but also a quality guarantee;
- quality in the market is a paradigm for the formation of production that meets the needs of the market;
- advertising is always at the service of quality;
- excursion into the past as a guarantee of quality in the future;
- the product quality assessment model is the production priorities;
- forecasting the cost of quality in the development of a new range of footwear is a guarantee of its relevance and its competitiveness;
- methodology of business visual assessment of a product - a means of assessing the effectiveness of quality;
- improving the quality and competitiveness of domestic specials. shoes;
- about indicators for assessing the quality of footwear - as a tool for the formation of popular products;
- quality and market: a marriage of convenience and this is indisputable;
- the stability of the work of enterprises - the guarantor of the quality of their footwear;

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- all these aspects together and provide a revolution in quality, guaranteeing the manufacturer stable success in the market with unstable demand.

The work presented to your attention is the fruit of joint reflections on topical problems of improving the activities of an important branch of the social economy of leading Russian and foreign experts. A collectively executed monograph always has an advantage over an individual form of creativity. A separate author, no matter how knowledgeable and authoritative he was, is forced to explain not only his point of view on the problem under study, but also to talk about how colleagues "see" this problem, to present someone else's view of the order of things, to turn into their opponents. Such a transformation, despite all its conventionality, is not so harmless for objectivity in understanding. Even such a wonderful thinker like G. Hegel sinned, willingly or unwillingly substituting opponents, so that it would be more convenient to criticize them.

The quality of an activity is the final criterion of its individual, collective and national status. It is in the quality that the energy of creation is accumulated. The quality of activity indicates how much we have penetrated into the essence of things, learned to manage things, change their properties, form, forcing them to serve a person, without significant damage to nature. Quality allows you to see the person himself from new perspectives, to pay tribute to his talent, will, and professionalism. Research carried out under the UN Development Program has made it possible to measure the share of the "human factor" in national and global wealth: 65% of the wealth of the world community is the contribution of human potential, and only a third of the world's wealth is accounted for by natural resources and production structure. Quality oriented strategy, undoubtedly contributes to an increase in the very role of the subjective factor in the development of production, and a more complete all-round satisfaction of human needs themselves. The desire to "live according to reasonable needs", as well as the need to "work according to one's capabilities," no one openly and officially dared to cancel the communist ideal, realizing the absurdity of denying the essential forces of man. In the "hot" state, the problem of quality is steadily supported by the internal forces of active consciousness and external life factors. The highest function of consciousness is cognitive. Learning about nature, we discover its qualities, state of quality, quality levels, embodying new knowledge in production. Classical political economy (A. Smith, D. Riccardo, K. Marx, J. Mill) concentrated quality problems in production. Post-classical economic thought shifted quality towards consumption, trying to give production a "human face" - a person alienates himself in the production process, but this measure is forced and in the systemic sense - temporary, conditional. The main thing in production is the result, not the process. Consumption

regulates the market. Consequently, market demands must dominate production. The task of society is to contribute to the development of demand in the market worldwide: to maintain a range of goods, stimulate price stability, increase purchasing power, and improve the quality of goods. E. Deming, calling the "network of deadly diseases" of modern production, puts in the first place "production planning, which is not focused on such goods and services for which the market is in demand." Try to argue with him. Production during the transition from industrial to post-industrial mass consumption society is thought of as a function of the market. 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, but 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, the turn of the manufacturer. Prominent economists unequivocally declare that improving the quality of goods is not connected, causally, with an increase in price, but in order to answer the main question: what dominates in quality - advertising or a manufacturer, and will the revolution unite them in quality, or will it be impossible to do this? But life will judge both.

Main part

Making management decisions is part of a manager's daily work. This work comes down to choosing an alternative. When deciding on the condition of uncertainty (risk), the manager can only determine the probability of success for each of the alternatives. You can imagine yourself as a manager of the company "Doeobuv", which opens a new workshop and is going to choose a new strategy for the production and promotion of footwear in the Rostov region. Here's what can happen.

Information about the company: Limited Liability Company Donobuv LLC is officially registered in the city of Rostov, on - Don. The activity of this company is concentrated in a relatively narrow niche - the production of only men's fashion shoes made of genuine leather with a molded sole of the adhesive fastening method. The main markets for the sale of products of LLC "Donobuv", which is Moscow and the Moscow region.

The initial data that the manager of the company forms for the board of directors of the companies is to prepare a draft future strategy for choosing a certain type of footwear, namely:

produce expensive shoes for a target audience with high earnings (product A);

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specialize in the production of inexpensive shoes and for the target audience with earnings above the subsistence level (product B);

produce cheap shoes for socially unprotected strata with earnings below the subsistence level (product C).

In the future, the following scenarios of the development of the external environment are possible, the likelihood of which is estimated by the management of the company as follows:

- **increase in purchasing power** (scenario S1, probability of occurrence - 0.2);

- **invariability of purchasing power** population and the influence of foreign competitors (scenario S2, probability of occurrence - 0.5);

- **decreased purchasing power** due to the growth of inflation with unchanged competition (scenario S3, probability of occurrence - 0.3).

Additional information for making the necessary calculations:

- living wage - 3.800 p.
- daily release - 576 pairs of shoes;
- the number of 100 people who are engaged in the production of 576 pairs of shoes per day;
- with a working week of 5 days - the total number of working days in a year - 250 days;
- monthly production of shoes - 12,000 pairs;

We will assume that the average cost of one pair of shoes with unchanged purchasing power (scenario S2) will be characterized by the following values:

The price of a pair of expensive shoes for a target audience with high earnings is 5 thousand rubles;

The price of a pair of shoes for the target audience with earnings above the subsistence level is 2 thousand rubles;

The price of a pair of cheap shoes for socially unprotected strata with earnings below the subsistence level is 1,000 rubles.

The total volume of shoe sales, given the unchanged purchasing power (scenario S2) for the considered audience, will be:

- when selling expensive footwear to a target audience with high earnings - 60 million rubles. per month;

- when selling footwear to a target audience with earnings above the subsistence level - 24 million rubles. month;

- when selling cheap footwear for socially unprotected strata with earnings below the subsistence level - 12 million rubles. per month.

For the target audience with an increase in purchasing power (scenario S1), we will assume that the price of one pair of expensive shoes will be 5 thousand rubles, the price of one pair of shoes for the target audience with earnings above the subsistence level will be 3 thousand rubles, the price of one pair of footwear for unprotected layers will be 1 thousand rubles.

For the target audience with reduced purchasing power (scenario S3), we will assume that the price of one pair of expensive shoes will be 2.5 thousand rubles, the price of one pair of shoes for the target audience with earnings above the subsistence level will be 1 thousand. rubles, the price of one pair of shoes for unprotected layers will be 500 rubles.

For each of the considered scenarios, the volume of shoe sales per month was calculated, which are presented in Table 1.

Table 1. Expected volume of shoe sales for the considered scenarios of the development of the external environment

S1 script	Scenario S2	S3 script
Product A - 60 million rubles	Product A - 60 million rubles	Product A - 30 million rubles
Product B - 36 million rubles	Product B - 24 million rubles	Product B - 12 million rubles
Product C - 12 million rubles.	Product C - 12 million rubles	Product C - 6 million rubles

Now let's calculate the sum of the mathematical expectations of the sales volume, taking into account the probability of three scenarios.

Firm managers, based on the analysis or their experience (intuitively), assess the likelihood of a particular situation.

Separately, for each strategy, the sum of the mathematical expectations of the sales volume is determined as the product of the volume of shoe sales per month in the implementation of each scenario by its probability (Table 2).

Table 2. The sum of the expected sales volume

Scenario strategy	S1 (0.2) million rubles	S2 (0.5) million rubles	S3 (0.3) million rubles	Sum million rubles
A	60 * 0.2 = 12	60 * 0.5 = 30	30 * 0.3 = 9	51

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V	$36 * 0.2 = 7.2$	$24 * 0.5 = 12$	$12 * 0.3 = 3.6$	22.8
WITH	$12 * 0.2 = 2.4$	$12 * 0.5 = 6$	$6 * 0.3 = 1.8$	10.2

Conclusion: by calculating the amount of mathematical expectation, the volume of sales, the maximum volume of sales was gained by the strategy of producing expensive footwear for a target audience with high earnings.

Maximization of the minimum sales volume (OP). The lowest Op values are selected from the Op indicators for each of the strategy options. The priority is given to the strategy presented in Table 3, which promises the largest of the forecasted volumes of sales.

Table 3. Maximizing the minimum sales volume

Scenario strategy	S1 million rubles	S2 million rubles	S3 million rubles	max of min million rubles
A	60	60	30	30
V	36	24	12	12
WITH	12	12	6	6

Conclusion: according to the predicted smallest values Or max. the strategy of producing expensive footwear for a target audience with high earnings gains importance.

Frustration minimization (minimum-maximum risk rule).

This rule means that you can take the risk, but lose at least. To implement this approach, it is necessary to compare separately for each scenario the magnitude of max disappointment when forecasting the most probable for each strategy in comparison with the best for each of the scenarios. Then the strategy is selected (Table 4), which, in any scenario, gives the least disappointment.

Table 4. Minimizing frustration

Scenario strategy	S1 million rubles	S2 million rubles	S3 million rubles	min of max million rubles
A	60 (0)	60 (0)	30 (0)	0
V	36 (24)	24 (36)	12 (18)	36
WITH	12 (48)	12 (48)	6 (24)	48

Conclusion: we choose a strategy for the production of expensive shoes for a target audience with high earnings, since in any scenario it gives the least disappointment.

Subjective weighing of attitudes towards optimism and pessimism (the rule of "optimism or pessimism"), i.e. max. optimism.

This rule takes into account only the extreme value of the value of the possible volume of sales for each strategy (line). An expert (entrepreneur) who pre-calculates the risk introduces an indicator of optimism - a subjective psychological value that characterizes the willingness of a particular entrepreneur to take risks and is set in the range from 0 to 1.

If we choose the indicator of optimism - 0.7, then the indicator of pessimism will be equal to - 0.3 (since the sum of the indicators should be equal to 1).

For each strategy (line), the max possible value of the Op indicator is multiplied by the optimism indicator, and the min Op value is multiplied by the pessimism indicator, and both products are summed up. The strategy with the highest amount is selected. The calculation data for the max value of Op and min of the value of Op are presented in Table 5.

Conclusion: a strategy for the production of expensive shoes for a target audience with high earnings is chosen, since it has gained the largest amount.

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Table 5. Subjective weighing of attitudes towards optimism and pessimism

Scenario strategy	S1 million rubles	S2 million rubles	S3 million rubles	Payment	Sum million rubles
A	60	60	30	$60 * 0.7 + 30 * 0.3$	51
V	36	24	12	$36 * 0.7 + 12 * 0.3$	28.8
WITH	12	12	6	$12 * 0.7 + 6 * 0.3$	10.2

At the same time, the target audience with high earnings in the Rostov region has a small share, while the bulk of buyers is the population of the other two groups.

In this regard, in order to make a final decision on the choice of a footwear production strategy at Donobuv LLC, it is necessary to take into account the target audience coefficient. In this case, these are the

features inherent in the inhabitants of the Rostov region (social, climatic, geographical and ethical).

To take into account the demand in accordance with the coefficient of the target audience, the manager puts down these values for groups and selects an assortment that meets the needs for footwear of the majority of the population of the Rostov region and ensures the efficient operation of the enterprise.

These calculations are summarized in Table 6.

Table 6. Accounting for demand in accordance with the target audience ratio

Scenario strategy	S1 million rubles	S2 million rubles	S3 million rubles	Payment	Sum million rubles
A	$60 * 1 = 60$	$60 * 1 = 60$	$30 * 1 = 30$	$60 + 60 + 30$	150
V	$36 * 10 = 360$	$24 * 10 = 240$	$12 * 10 = 120$	$360 + 240 + 120$	720
WITH	$12 * 3 = 36$	$12 * 3 = 36$	$6 * 3 = 18$	$36 + 36 + 18$	90

Final conclusion: a strategy for the production of inexpensive footwear for the target audience with earnings above the subsistence level (product B) is selected, since it has collected the largest amount and will to the greatest extent ensure the further development of the Donobuv LLC enterprise. At the enterprise, the marketing department must closely monitor the dynamics of sales and profits in order to redistribute its efforts in time. With a decrease in sales rates, you need to think about new markets, price adjustments, and service improvements. If there is no recoupment of costs, it is necessary to increase marketing costs and the costs of improving shoes (quality, design, service, etc.), or to stop the production of these models and reorganize to release new ones.

Each enterprise, including footwear, needs a policy to manage its growth in the market, the basis of which should be an assessment of its real or potential capabilities, so that any newly introduced shoe models serve to strengthen its position and competitive advantage. Within the framework of the product strategy, specialists determine market demands and ways to satisfy them, based on the study of consumer demand and its characteristics. An important issue is the development (expansion), or narrowing of the range.

To create a specific marketing advantage, an enterprise must analyze the needs of potential customers and determine what matters most to them and convey that quality better than its competitors. In addition, so that there are no problems with the sale of shoes, the creation of new models in the design departments of the enterprise should be carried out after a preliminary study of the real market needs for these products.

However, the experience of Russian shoe enterprises shows that the main reason for the sales crisis is the inconsistency of the range of manufactured shoes with the structure of consumer demand. Domestic footwear manufacturers tend to sell what they produce rather than produce what can be sold. This is due to the fact that for most of them the problem of sales orientation is more relevant than marketing. This situation can be explained by the following reasons:

- commodity producers are forced to concentrate their efforts on the product, and not on the needs of consumers, since they have very limited investment opportunities;

- a wide range of products is possible in the presence of flexible industries, the introduction of which is constrained by technological backwardness;

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– the transformation of shoe packaging into a means of generating demand is possible when creating an industry of packaging production, packaged shoes;

– for the production program to be determined by marketers, it is necessary not only flexible production, but also the presence of significant production reserves, including reserves of production capacity, financial resources, etc.;

– the possibilities of using prices of market equilibrium and the advantage of non-price methods of competition for domestic producers are limited by the lack of professional marketers;

– the relatively narrow planning horizons for our businessmen are determined by the still lingering economic and political instability of Russian society.

This also explains the target orientation of business to maximize current profits, to hide it for taxation, and not to obtain a long-term effect from the market orientation of production.

With the transition from a seller's market to a buyer's market, the competitiveness of a shoe company increasingly depends on how perfect and viable its marketing and sales are.

If an enterprise wants to operate successfully in the buyer's market, it must conduct business in such a way as not to depend on the sale of what it can produce, but to produce what it can sell at a profit. In these conditions, you need to manage an enterprise focusing on the market, not the product. At the center of this mindset is the customer, with their desires and expectations that must be met as fully as possible.

This has become especially relevant in recent years, when seasonal production of various types of footwear and its implementation is carried out.

Supply, demand and prices are elements of the market mechanism.

Manufacturing is essentially the link between supply and demand. Only the knowledge of the true demand for specific types of footwear allowed the shoe factories to provide a corresponding supply.

The supply acts as a result of production activity and represents a batch of shoes intended for sale, consumption does not coincide with the volume of production of shoes, this is a solvent need.

The nature and possibilities of mutual adjustment of supply and demand are determined by the ability of these elements of the market mechanism to respond to changes in the price level of retail goods and product groups. The quantitative side of this relationship is expressed by the concept of price elasticity of supply and demand at prices, which is understood as the degree of the corresponding response of supply and demand to a relative change in the level of the market price.

Pricing takes into account the patterns of price elasticity of demand, when taking into account costs, a possible change in the level of demand is determined, which justifies a decrease in the price of shoes or discounts on them.

The level of demand is of great importance in determining the price. At the same time, the tastes and preferences of consumers, the size of their monetary income and savings, consumer properties of the product, and its quantitative characteristics are distinguished.

Any customer is price sensitive. Price sensitivity is characterized by elasticity (E):

$$E = \frac{\% \text{ изменения объема продаж}}{\% \text{ изменение цены}}$$

Knowing the price elasticity allows you to calculate the optimal sales price that will maximize your profit.

The price is set by the expression:

$$Ц_{om} = З_{np} \cdot \frac{E}{1 + E},$$

where $З_{np}$ - direct costs.

Elasticity estimates allow you to establish in which direction to influence prices in order to increase revenue.

The shoe industry is a material-intensive industry, so the relative value of fixed costs in the total cost of footwear will be small, therefore, the price elasticity of demand will be high. This means that a decrease in price must be accompanied by a significant increase in demand for footwear.

At the same time, it is important to remember that an excessively low price for shoes may not increase, but decrease demand, since in relation to these models, a stable image of a typically cheap and low-quality supply may form in the consumer.

The company first of all tries to establish at what price it can sell its shoes on the market, based on the nature of demand, etc., and then determine its production, commercial and administrative costs, corresponding to such a price and changing depending on market conditions ...

Carrying out such studies at the stages of the life cycle will ensure that profit is obtained sufficient to compensate for the costs of production, development of production and development of new products only in the manufacture of a constant assortment, when the periods of the life cycle are clearly defined. In the case when the assortment often changes (expands), the marketing service should conduct research on a monthly basis. All this also applies to shoe factories, where the assortment is constantly changing and the seasonal production of shoes is carried out. In this regard, shoe production is characterized by a life cycle in the form of a seasonal curve, experiencing periodic, spaced in time, repeated ups and downs in demand on the market.

The life cycle curves of footwear are constructed in such a way that the offered assortment represents the optimal ratio of a set of models, different in their stages, but at the same time on the market. Optimization of the range of shoes that are

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simultaneously sold on the market, but differ in the degree of novelty, allows the shoe company to guarantee relatively stable conditions for ensuring sales volumes, covering costs and profit levels.

So that shoe enterprises do not find themselves in a situation of unprofitable production, a serious approach is required to justify the products produced in terms of the costs of their manufacture and sale.

All costs of the enterprise are divided into fixed ones, i.e. those that change over time, and variables, i.e. costs that vary depending on the volume of production and sales of products. This cost difference is the basis for analyzing the break-even economy, answering the question: how many pairs of shoes must be sold in order to recover the fixed costs incurred. Accordingly, shoe prices are set to offset all variable costs and provide a premium sufficient to cover fixed costs and profit. How enough pairs of shoes will be sold to recover the fixed or variable costs, each additional pair of shoes sold will generate additional profits on top of the variable costs and expenses (like the difference between the total revenue and the variable costs and expenses). In this case, the magnitude of the increase in this profit depends on the ratio of fixed and variable costs in the structure of the costs of the shoe company.

Thus, as soon as the volume of pairs of shoes sold reaches the minimum quantity sufficient to cover variable costs, the enterprise makes a profit that begins to grow faster than the growth in volume. The same effect takes place in the case of a decrease in the volume of economic activity, that is, the rate of decrease in profits and increase in losses outstrips the rate of decrease in sales.

The LLC Donobuv enterprise specializes in the manufacture of men's fashion shoes of the adhesive fastening method (winter boots and boots, autumn-spring low shoes and shoes, summer shoes and sandals) from genuine leather with a molded sole. Issue per month is 13,590 pairs at the selling price with VAT 765 rubles, excluding VAT 648.3 rubles. The prime cost of the monthly production is equal to 7,537,254.62 rubles, conditionally fixed expenses per month (Zuk) - 1,637,835.62 rubles. (21.73%), conditionally variable costs per unit of production (ZUPR) - 434.1 rubles, monthly production - 5899419 rubles. (78.27%).

With a sales volume of 7646 pairs, the profit will be zero, i.e. all costs will be fully covered, a further increase in sales will generate profits that will grow faster than the growth in volume (table 7).

Table 7. Sales volume and profit

Sales volume, pairs	7646	8411	9252	10177	11194	13590
Profit, thousand rubles	0	163,712	343.87	542.04	760,022	1274.55

With an increase in sales by 1.6 times, the profit will increase by more than 7 times. It is necessary to determine the effect on profit (P) of changes in sales (V). The elements that determine the relationship between these indicators are: unit price (C), variable costs per unit of output (Zperm.), And fixed costs of production (Zpost.). The relationship between these indicators is as follows:

$$Pr = V (C - Zperm.) - Zpost.$$

The amount of profit depends on the number of pairs of shoes sold, the difference between the price of a pair of shoes and the amount of variable costs attributable to it, i.e. the amount allocated to cover fixed costs, and the amount of fixed costs.

When using operating leverage, business leaders have the ability to influence three main elements: fixed costs, variable costs and prices, each of which is in one way or another related to the volume of sales. Let us consider the effect of changes in each of the specified elements on the example of Donobuv LLC in the production of 720 pairs of autumn shoes per shift or 15,600 pairs per month. Selling price with VAT RUB 1050, without VAT RUB 890 The cost of one pair of shoes is 756.8 rubles, including:

- raw materials and basic materials - 480.63 rubles;
- auxiliary materials - 37.57 rubles;
- fuel and electricity for technological purposes - 3.63 rubles;
- basic and additional wages of production workers with deductions for the unified social tax - 75.56 rubles.

Thus, variable costs are 597.39 rubles. (78.94%).

- Expenses for preparation and development of production - 0.71 rubles;
- expenses for the maintenance and operation of equipment - 18.65 rubles;
- general production costs - 10.26 rubles;
- general operating expenses - 114.95 rubles;
- selling expenses - 14.84 rubles.

Thus, fixed costs are 159.41 rubles. (21.06%).

The amount of fixed costs in total for the entire production volume is 2,486,796 rubles, respectively, the amount of revenue minus variable costs (i.e. the sum of fixed costs and profit) per pair of shoes is 292.61 rubles.

The break-even point is determined by dividing the total amount of fixed costs (2,486,796 rubles) by

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the amount of the difference between revenue and variable costs per one pair of shoes (292.61 rubles) and is 8,500 pairs. The ratio of profit and loss

depending on the volume of sales is presented in table 8.

Table 8. Profit and loss values as a function of sales volumes

Sales volume, pairs	1560	3120	4680	6240	7800	8500	9360	10920	12480	14040	15600
Profit (+), loss (-), rub.	-2030324.4	-1583852.8	-1117381.2	-660909.6	-204438	0	+252033.6	+708506.2	+1164976.8	+1621448.4	+2077920

The largest amount of profit is 2,077,920 rubles. When selling products in excess of 8500 pairs, the company makes a profit; with a smaller volume of sales, the company incurs losses.

If managers can achieve a reduction in the overall level of fixed costs (by saving electricity, heat, more intensive use of production facilities, etc.), then the volume of production and sale of shoes required to

reach the break-even point will correspondingly decrease. This effect is shown in Table 9, the relationship between sales and total profits. Decrease in fixed costs by 10% from 2,486,796 to 2,238,116.4 rubles. all other things being equal, will cause a reduction in the volume required to reach the break-even point to 7650 pairs of autumn low shoes (2238116.4 / 292.61).

Table 9. Profit and loss values as a function of sales volumes with a decrease in the level of fixed costs

Sales volume, pairs	1560	3120	4680	6240	7650	7800	9360	10920	12480	14040	15600
Profit (+), loss (-), rub.	-1781644.8	-1335173.2	-868701.6	-412230.0	0	+44241.6	+500713.2	+957184.8	+1 413 656.4	+1 870 128	+2326599.6

With a decrease in the total level of fixed costs, the profit will increase and amount to 2,326,599.6 rubles.

In the event that managers manage to reduce the variable (direct) costs of production, and thus increase the amount of profit in the form of the difference between revenue and variable costs for a pair of shoes, then the consequences will be similar: to reach the break-even point, less production will be required. and sales of autumn low shoes.

Reducing the variable cost per pair of shoes by 10%, that is, from 597.39 to 537.65 rubles, will increase the difference between revenue and variable costs per pair of shoes from 292.61 to 352.35 rubles. and accordingly to the fact that the break-even point will be reached with the sales volume equal to 7058 pairs (2486796 / 352.35). The calculations are summarized in Table 10.

Table 10. Profit and loss values as a function of sales volumes

Sales volume, pairs	1560	3120	4680	6240	7058	7800	9360	10920	12480	14040	15600
Profit (+), loss (-), rub.	-1937130	-1397464	-837798	-288132	0	+261534	+811200	+1 360 866	+1 910 532	+2460198	+3009864

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The implementation of measures to reduce variable costs allows you to get a profit in the amount of 3009864 rubles.

Compared to the similar effect on the displacement of the break-even point as a result of the decrease in fixed costs, the effect produced by the reduction in variable costs in our example turned out to be more significant. With the same percentage of reduction in fixed and variable costs (10%), in the first case, the volume of shoes required to reach the break-even point decreased from 8500 to 7650 pairs (-850 pairs), and in the second, the required volume decreased to 7058 pairs (-1442 pairs), profit will increase by 12 and 45%, respectively. The reason for the different sensitivity of profit and the break-even point and the corresponding sales volume to changes in fixed and variable costs is the relatively high share of variable costs in the structure of the cost of shoes to achieve the maximum allowable sales volume. It should be noted that Price adjustments for inflation are based on the following formula:

$$U_J = U_o \left(A \frac{a_j}{a_0} + B \frac{\bar{o}_j}{\bar{o}_0} + B \right),$$

where U_J, U_o - the price of the goods at the time, respectively, of its actual delivery to the buyer and at the time of the conclusion of the supply agreement;

A, B, B - share in the price of products and (at the time of the conclusion of the supply agreement), respectively, costs, $A + B + B = 1 \dots$

a_j, a_0 - the average price of purchased materials and raw materials, respectively, at the time of its actual delivery to the buyer and at the time of concluding a contract for the supply of products;

\bar{o}_j, \bar{o}_0 - the average salary of employees of enterprises of suppliers of raw materials, respectively, at the time of its actual delivery to the buyer and at the time of concluding a contract for the supply of products.

When setting the final price, in addition to costs, the company must take into account the influence of competitors' policies, the possible reaction of consumers, the state, intermediaries, participants in the distribution channels, and also insure the price against possible risks.

To create conditions for successful work, the company uses its own funds and borrowed funds. The use of borrowed capital to replenish your own is effective if the received rate of return exceeds the current interest rate. The opposite effect in the form of a progressive decline in the rate of return on equity will occur if the rate of interest on the investment exceeds the rate of return.

Let's consider the formulas for determining the method of financing. Net profit (Pr) in this case is related to the value of equity (K_c) and long-term debt (D). Let us also denote the rate of return on equity as (R), the rate of return on net assets (capitalization),

based on the profit of expenses before interest payments, reduced by the amount of taxes, as (r). The rate of interest reduced by the amount of taxes is denoted by (i).

Let's define the rate of return on equity as:

$$R = \frac{\Pi_r}{K_c}, \quad (4)$$

and the rate of return on capitalization (the sum of equity and debt) as:

$$r = \frac{\Pi_r + D \cdot i}{K_c + D}, \quad (5)$$

Now we express the profit as the difference between its individual components:

$$\Pi_r = r(K_c + D) - D \cdot i,$$

what is the difference between the rate of return on the total amount of capitalization ($K_c + D$) and the amount of interest, based on the amount owed, taking into account the reduction in the amount of tax. Under these conditions, formula (8) will look like this:

$$R = \frac{r(K_c + D) - D \cdot i}{K_c} \dots \quad (6)$$

Formula (5.10) can be written in the following form:

$$R = r + \frac{D}{K_c} (r - i) \dots \quad (7)$$

Of particular interest may also be the effect of leverage on the rate of return on capitalization (r), which we can determine using formula (7) and transforming it into the following relationship:

$$r = \frac{R \cdot K_c + D \cdot i}{K_c + D} \dots$$

This is a convenient way to determine the expected rate of return on the use of new investments.

After the production of footwear, the question arises of its implementation with the greatest effect, which is also relevant for Donobuv LLC.

Most often, the company sells shoes through stores with payment after the sale, concluding an agreement with the trade, indicating the timing of the receipt of funds on 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 capital and other expenses to ensure the development of production.

With the full sale of the manufactured footwear, the profit (Pr) with the existing profitability of 16.91% will amount to 1274549.76 rubles per month. If footwear is not in demand, then the company can reduce the volume of sales per month by the value of the safety indicator - the excess of real sales over the volume of equilibrium sales. For our company, this is 43.74%.

Table 11 summarizes the results of profit calculations depending on the volume of sales.

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The data in table 26 show that with a decrease in the volume of shoe sales, the profit decreases faster. This is due to the fact that part of the costs incurred for the production of footwear are fixed (constant) and do not depend, within certain limits, on the magnitude

of fluctuations in the volume of work performed for the manufacture of footwear.

To formalize the foregoing, it is necessary to determine the effect on profit (Pr) of changes in the volume of sales of finished goods (Def).

Table 11. The value of the profit indicator as a function of changes in the volume of shoe sales

Sales volume, pairs	13590	12231	10872	9513	8154	7646	6795
	100	90	80	70	60	56.26	50
Profit, thousand rubles	1274.55	982,106	691,001	392.9	108.8	0	-182.312
	100	77.06	54.22	31.38	8.54	-	-

The equation will look like this:

$Pr = (Def * C - (Def * Zupr + Zup))$ or $Pr = Def * (Ts - Zupr) + Zup$.

This formula shows that the amount of profit depends on the number of shoes sold, the difference between the price of one pair and the value of variable costs for shoes, i.e. the amount allocated to cover variable costs, taking into account inflation, and the amount of fixed costs.

An enterprise can reduce its sales volume per month by 43.74% of 100% required. A further decrease in volume will be unprofitable (table 24). This emerging gap must be compensated (filled) with the release of a new model or a new type of footwear (taking into account the seasonality) in order to provide support and the necessary level of profit for the further development of production.

Knowing the required sales volume and target profit (Ptc), you can determine the price of shoes (P):

$$P = \frac{P_p^H + 3_{ym} + 3_{ymp}}{O_{np}}$$

It should be remembered, however, that prices should be set in such an amount to ensure the minimum required amount of profit. It is believed that in order to survive in market conditions for manufacturing enterprises, profitability should be at least 7%. In our example, the price can be reduced from 765 rubles. up to RUB 700.15, i.e. by 8.5%.

Currently, there are various ways of marketing products:

The company sells footwear under a contract to a wholesale buyer with full payment.

In this case, the company will receive full profit. Moreover, it completely depends on the customers and these contracts are not permanent.

The second option is when the trade takes all the shoes at 100% prepayment and the company receives full profit. Unfortunately, stores are not able to carry out such transactions.

If the manufactured shoes are not fully sold, the enterprise loses part of the profit, which is necessary for the further development of production and sales.

To launch the value chain, funds are required for renting buildings, salaries of employees, basic and auxiliary materials, transportation and storage costs, overhead costs, advertising and sales promotion funds, which in most cases must be paid before they begin to flow. funds for products sold. In addition, the proceeds from the sale of products produced in the course of an organized cycle may arrive late, and additional advances will also be required to fully launch the next cycle. These advances should be compensated, and with an "excess", proceeds from sales, otherwise, sooner or later, the question of the expediency of continuing such production, which not only does not bring profit, but also constantly requires additional funds, will arise. The "surplus" is necessary at least to cover the inflationary rise in costs. At the very least, the "surplus" is necessary to ensure the expansion of production.

To reduce losses, the manufacturer must have daily information on product sales and make a decision on timely changes in prices for specific models of footwear or the release of new types of footwear.

Currently, it is possible to have real information about the sale of products, including footwear at any time using bar coding using the hardware and software complex "Retail Trade" (APK RT). This makes it possible at any time to know which shoe models are available and where they are.

The main tasks of control and analysis of sales are to find reserves for the most complete satisfaction of customers, increase the volume of product sales, make the most of the production capacity of the enterprise, material and labor reserves, and improve the efficiency of production and economic activities.

In the process of monitoring and analyzing sales, an assessment is made of the degree of implementation and dynamics of production and sales of products, determining the influence of factors on the change in the value of these indicators, identifying on-farm reserves and developing measures for their development, which should be aimed at accelerating

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product turnover and reducing losses, which will allow achieve significant economic benefits.

The analysis of their financial results is of decisive importance in assessing the effectiveness of

the production activities of shoe enterprises (Table 12).

Table 12. Financial results of Donobuv's activity with different volumes of sales of autumn low shoes for the month

Indicators	The value of the indicator at the retail volume of their sales per month (%)				
	100	80	60	54.45	50
Sales volume, pairs	15600	12480	9360	8500	7800
Price of one pair, rub	890	890	890	890	890
Sales proceeds, thousand rubles	13884	11107.2	8330.4	7565	6942
Unit cost, rub.	756.8	756.8	756.8	756.8	756.8
Full cost, thousand rubles, including:	11806.06	9942,223	8078,366	7565	7146,438
Conditional fixed costs, thousand rubles	2486,796	2486,796	2486,796	2486,796	2486,796
Conditionally variable, thousand rubles	9319,284	7455,427	5591.57	5078.2	4659,642
Profit (+),	2077.9	1164,977	252,034	0	-204.438
Loss (-) from sales, thousand rubles	-	-	-	-	-
Taxes, thousand rubles	498,701	279,594	60,488	-	-
Net profit, thousand rubles	1579,219	885,383	191,546	-	-

The table analyzes the financial results of the enterprise.

The data in Table 12 indicate that with 100% of the sale of footwear, compensation is provided for the costs not only for the production and sale of footwear, but also a net profit of 1,579.219 thousand rubles remains, which indicates the effective operation of the enterprise for the analyzed month, as well as about the correct marketing assortment policy of the enterprise. This result of the work will allow the company to timely purchase the necessary materials, components, tools, pay salaries to workers, that is, provide an opportunity for the manufacture of new products and the creation of planned production stocks.

If we have a case when the sale of this type of footwear is not in full, then such a result negatively affects the performance of the enterprise. In this case, the presence of leftovers of unsold shoes reduces the total amount of revenue, increases costs and leads to additional costs for storing goods.

So, for example, the sale of autumn low shoes in the amount of 80% of the production volume - the profit is reduced by 43.9% and is only 885, 383 thousand rubles, while the sale of footwear less than 54.5% of the volume brings losses to the company. Due to the lack of funds, it is necessary to reduce the volume of footwear 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 management, an effective management system requires a rational organization of marketing activities, which largely determines the level of use of production means at an enterprise, an increase in labor productivity, a decrease in production costs, an increase in profits and profitability. This is due to the fact that the sales activity is not only the sale of finished footwear, but also the orientation of production towards meeting the effective demand of buyers and active work in the market to maintain and form 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 one, 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.

The processes of globalization, the strengthening of international competition that characterize the world economy, were an objective prerequisite for changing the competitiveness management paradigm, which consists in abandoning traditional industrial policy and moving to a new industrial policy based on clusters (cluster policy). As a result of globalization, factors of production are becoming mobile, competition between countries is intensifying, therefore, not only innovation and education, but also interconnections between enterprises are important for the development and retention of superiority over

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competitors, which has led to the creation of network structures - clusters.

The cluster is considered as a network organization of geographically interconnected and complementary enterprises (including specialized suppliers, including services, as well as manufacturers and buyers), united around a research and educational center, which is linked by vertical ties with local institutions and authorities in order to increase the competitiveness of enterprises, regions and national economy.

In the studies performed, the issues of the formation of a regional ASEZ on the basis of the mining cities of the Rostov region were considered. As a result of the work carried out, the prerequisites for creating a cluster were identified, such as:

- high concentration of skilled labor;
- clear specialization of manufacturers;
- long-term traditions of shoe-making;
- availability of local suppliers of quality raw materials;
- high demand in the region for quality footwear.

We believe that for the development of ASEZ on the basis of mining towns it is necessary:

- o legalization of preferential taxation of manufacturers;
- o creation of an effective sales system for products;
- o improving the quality and design of shoes;
- o increase in assortment;
- o joining efforts of players to promote footwear in the region.

In the course of the work, they proved that the TOP is a socio-economic system and belongs to the class of organizational systems.

An organizational system (organization) is a system, i.e. a set of interrelated elements, but it is not just a set of elements, but it exists or is created artificially to achieve certain goals, that is, the system is a means to achieve goals.

An economic and mathematical model for creating a TOP on the basis of mining cities is also given. The calculations were made by the method of multivariate classification and the effectiveness of the analysis of TOP. As a result of the calculation according to the model, the enterprises were merged into the TOP.

Calculated technical and economic indicators can be the result of the performed studies. So, the estimated output of pairs of shoes at the end of the fifth year of the TOP operation will be 190,156,000 pairs, which will ensure economic stability for the TOP by this time.

The estimated gross profit at the end of the fifth year of the TOP will be 26,928,568.4 thousand rubles, the total cost of production, respectively 162921748.2 thousand rubles. It is planned to create 76,268 jobs. The average monthly wage of one worker for the

production of men's shoes will be 11,761.94 rubles, for the production of women's and children's shoes 10,504.46 rubles. and 10425.8 rubles. respectively. The most profitable is the production of women's shoes - 18.8%, the profitability of the production of men's shoes will be 16.6%. The production of children's shoes is less profitable 9.31% and this is not surprising, since the production of shoes for children requires the greatest costs. The average profitability will be 16.64%.

We also considered various options sales of footwear within a month, for example, 100% sales of manufactured footwear, 80% and 50%. Calculations indicate that with 100% of the sale of footwear in the specified period of time, not only the costs of production and sale of footwear are covered, but also a fairly significant profit is obtained. This testifies to the effective activity of the TOP, as well as to the correct marketing and assortment policy, it is also possible to make a profit when selling 80% of the manufactured children's, men's and women's shoes. If only 50% of all shoes are sold, the activities of the TOP will not bring income, which allows us to assert that such cases are inadmissible when the sale of manufactured shoes will be less than 50% within a month. If such a situation arises, it is necessary to attract borrowed funds to cover the costs and the subsequent release of products, which provokes the possibility of the TOP to become bankrupt.

To ensure 100% sales of manufactured footwear, a competitive assortment of men's, women's and children's footwear has been developed, 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, as well as the national characteristics of residents of the regions of the Southern Federal District and the North Caucasus Federal District ... Within the framework of the TOP, the production of footwear is envisaged using both mechanized innovative technical processes and manual labor, which should ensure the demand of both an elite consumer and a mass consumer, creating the preconditions for the sale of all manufactured footwear.

The developed innovative technological processes for the production of men's, women's and children's footwear using modern technological equipment produced by the world's leading companies will make it possible to produce a wide range of footwear not only by type, but also by fastening methods, which is also a guarantee of sustainable demand for the offered range of footwear. ... The proposed technological equipment, on the basis of which it is possible to form a technological process for the production of men's and women's, as well as children's shoes, allows, taking into account the

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available production areas choose the optimal volume of high TEP footwear production.

The decision to create a center for standardization, certification and quality management is justified. Such a center will ensure the preparation of certificates of conformity and declarations of conformity for the entire range of footwear, which will be manufactured within the footwear cluster. The presence of such documents will form the confidence of the buyer, create an image, which means high demand, which, from our point of view, is a decisive factor for the competitiveness of the offered assortment of a number of shoes.

Based on the current state of affairs in the country's economy, in our opinion, the most significant problem in the development of the regional consumer market is the lack of a full-fledged regulatory framework that ensures the functioning of the mechanism of state regulation of the regional consumer market. Thus, it is government intervention that should correct the state of affairs in the footwear market in the Southern Federal District and the North Caucasus Federal District and other regions of the Russian Federation, and provide an opportunity for the development of the domestic footwear industry.

From the analysis performed, we note the following trends in the development of the footwear industry in the territory of the Southern Federal District and the North Caucasus Federal District:

1. The Southern Federal District and the North Caucasus Federal District are distinguished by a high level of migration of the working-age population to developing industries. The leather and footwear industry for the regions of the districts can be confidently called developing. The Southern Federal District and the North Caucasus Federal District ranks first among the regions of the Russian Federation in terms of the volume of footwear produced.

2. On the territory of the regions, unused sectoral fixed assets remain, suitable for restoration.

3. In the Southern Federal District and the North Caucasus Federal District there are many specialized educational institutions for training personnel in the field of the leather and footwear industry.

It is also necessary to increase the investment attractiveness of the industry and create conditions for increasing its competitiveness. An important measure is to protect the domestic market from illegal import and turnover of light industry goods, create conditions for increasing its transparency and ensure non-discriminatory access of industry producers to trade organizations. To do this, it is necessary to introduce high duties on the import of finished footwear and low on the import of basic and auxiliary materials and equipment. Again we have to repeat about the need to regulate the level of prices and tariffs, which would guarantee both the manufacturer and the trade not only reimbursement of justified costs, but also the

accumulation of the necessary funds for the development of production.

It is necessary to allocate funds to finance the development of technical regulations for light industry products and provide advice on their implementation.

I would like to note that there is a historically developed adaptability of peoples living on the territory to manual production, the presence of their own national technologies and the design of manufactured shoes, adapted to the climatic conditions and landscape of the region. The prerequisites for the development of footwear production in the region are very significant.

We offer the following set of measures:

1. Creation of a regional program for the development and maintenance of domestic shoe production in the region.

2. Taking measures to reduce the import of imported footwear into the region. These measures should provide, first of all, the suppression of trade in footwear, which is smuggled and without permission to sell it on local markets.

3. Assistance in the employment of young specialists, university graduates, in existing and newly created shoe enterprises.

4. Assistance to enterprises in the process of promoting domestic shoe brands in local markets. First of all, it is necessary to develop a competent marketing strategy for regional shoe companies.

5. Creation of a special lending program for light industry enterprises in the region, taking into account the specifics of production: the seasonal nature of the products sold and the peculiarity of the turnover of working capital for the enterprises of the industry.

In our opinion, for the successful implementation of all the above measures, the regional authorities need to be interested in the formation and development of the territory of advanced social and economic development based on the mining towns of the Rostov region, their reduction of prices for components and energy costs, and a convenient transport interchange. All this together will allow such a formation a long life and stable positions not only in the domestic but also in foreign markets. All that is needed is the goodwill and support of all participants in the formation of a shoe cluster of regional and federal branches of government.

Conclusion

Quality and the concept of quality are stable phenomena, but time changes them too. Originally, quality was equated with value. The quality criteria were the utility and the size of the object, the relationship. With the development of consciousness and practical possibilities, the foundations of comparison and choice were formed. Quality is relatively separate from quantity. Utility differentiation takes place, participation is rethought

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as quantitative features. The evolution of understanding of quality is directly due to the embodiment of creative potential in activity. The discrepancy in the intensity of advancement of individual skill, the interests of those who are called upon to clear the path of talent and mass consciousness complicates the understanding of quality and the process of quality management. Of particular importance is the concreteness of the interpretation of quality, in particular, such a basic feature of it as objectivity. The social theory of being is built on a natural historical basis - its outline was laid by nature, and the historical drawing was created by man. In the natural environment, all signs, including such synthetic ones as quality, are products of a spontaneous movement. In society, every phenomenon passes through activity, and includes in its quality the mental and physical labor of a person. Determining the quality of phenomena created by human activity is impossible without sociocultural concretization. In this connection, two questions are being actualized: as quality - products of spontaneous movement. In society, every phenomenon passes through activity, and includes in its quality the mental and physical labor of a person. Determining the quality of phenomena created by human activity is impossible without sociocultural concretization. In this connection, two questions are being actualized: as quality - products of spontaneous movement. In society, every phenomenon passes through activity, and includes in its quality the mental and physical labor of a person. Determining the quality of phenomena created by human activity is impossible without sociocultural concretization. In this connection, two questions are being actualized:

- in what status and to what extent does consciousness go into what is traditionally called the quality of things? The answers to both questions must be sought in the philosophical theory of alienation. The theory of alienation is not directly related to the theory of quality. It contains the keys to the methodology for constructing a theory of quality.

The trajectory of the process of alienation of human creativity into what exists outside of it must necessarily preserve and activate the ability to create. Unlike the being of nature, the being of a person is not substantial. It is not self-sufficient and can take place exclusively due to interchange, initially with nature, and subsequently with society, through which human relations to each other and interaction with nature are built. The tool that ensures the existence of a person is labor, the highest quality of labor is manifested in activity.

The quality of activity, on the one hand, is an indicator of the quality of a person's life (it should be so!), On the other hand, quality activity is built into the quality of what he transforms. The quality of the "first" (natural) nature is formed by itself as a set of objectively related natural features, spontaneously.

The quality of the "second" nature (reconstructed, adapted by man to suit his interests) is synthetic. It appears to be a double helix formed by natural features of natural material (possibly in relations between people, knowledge expressed indirectly) and qualitative characteristics of human activity - knowledge, emotions, will, value orientation, skill. As a result, the quality of the product, in contrast to the product itself, embodies the quality of the person.

Personality is alienated in quality and therefore, in principle, alienation is natural and does not oppress personality. The negative consequence of alienation is caused by the disproportionate replacement of the lost energy of activity. Having discovered the poor quality of the goods, the hidden production defects, the deceitful actions of the seller, the normal buyer gets upset, first of all, because of his own poor-quality decision. Other transaction losses are most often reimbursed. There remains a feeling of imperfection of one's own taste and knowledge.

The quality of everything that is created by activity includes the properties of activity, both practical and spiritual, in objectified (objective or functional) terms. Hence, it follows that it is necessary to form and direct the development of the ability of mass consciousness to qualitatively evaluate goods: a certain experience in Soviet times was and showed its effectiveness: "circles", "schools", "universities", including those initiated by television and radio. The place of systemic enlightenment of the mass consumer, professional assistance in the development of a culture of high-quality selectivity, is now flooded with aggressive advertising on the air, the quality of which is not controlled or the control is not commensurate with the size of deception. Who should be the main educator? The manufacturer and only he, because only he fully, according to the logic of the formation of understanding, should know what is quality. Taking on the production of a product without comprehending the specificity of the quality of this product means a professional failure in the market. The release of a product with a fake quality is prosecuted by law, however, formally and ex post facto. Suppliers of pseudo-quality goods hope for the latter.

Let's honestly admit that the quality problem remains theoretically developed one-sidedly, which is not very noticeable, because there is no normal organization of production and marketing of high-quality commercial products. The current practice is satisfied with this degree of certainty in the theory of quality. The theory of quality management has been simplified to the concept of control over the conditions of high-quality production, while there is no systematic understanding of what is the quality of a product?

Historically, the understanding of quality and the concreteness of its reality, presented in a product, reflect the economic and cultural development of

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society. Quality in the days of workshop production was determined by the conservatism of manufacturing techniques, but even at that time, the municipal authorities strictly checked the quality of products, as well as the ability of the candidate for manufacturers, there was an official regulation approved by the authorities of the city or country. The agricultural products were controlled by the consumers themselves.

The Industrial Revolution simplified the production process, created the conditions for mass production. Adequate quality control measures were required. As the social architectonics leveled off and the assortment of goods became more accessible, ideas about quality changed in the direction of its quality - qualitative components. At the same time, the possibility of falsifying quality was formed. Further, both de facto and de jure, there was only a step to the substitution of brand qualities. Going beyond the border of a measure opens the way for legal violations and a moral crisis, up to and including no limit.

Were the trends in the interpretation of quality and attitudes towards quality in the economy of mass production inevitable? No, they were generated by a new nature of production, reflected this character and to a certain extent were an objective reflection, but, in addition to the object reflected by consciousness, there is a perspective of reflection due to the position of the consciousness of the reflecting subject, his interests as a participant in the processes taking place in objective reality.

Objective reality itself, by definition, is located outside and independent of consciousness. Its reflection is subjectified, which, in general, looks in accordance with the theory of reflection. However, it admits, privately, both subjective distortion - involuntary - due to misunderstanding, and deliberate in order to obtain a temporary gain. Competition is always a struggle, unfortunately, the struggle is not always conducted according to the rules.

Quality represents a system of properties that are essential for a product - this is commonplace and well-known, which is actively used, replacing properties or their consistency in a quality product. Essential properties are those that are not simply inherent in the product, they determine its functionality. Such properties, as a rule, are revealed in the process of "work" of the product for its intended purpose, they are hidden from the unprofessional glance of the consumer. In its "pure" form, the market is an intermediary and should not be interested in the quality of products. The task of the market in the theory of the organization of commodity production is the organization of exchange between the producer and the consumer. Market development stimulates the growth of production in the interests of the consumer within the framework of the infrastructural status of the market.

Monopolization of production led to the accumulation of financial capital, the autonomy of the latter and control over the market. As a result, the market has turned from an intermediary into a key subject, the indicator function - to show the demand for goods - is trying to replace the role of the organizer of economic activity as a whole, which distorts the economic system.

The economy of commodity production was created by the production of a product and the need for a mass product. The system-forming factor here is the production of goods as a product necessary for consumption by others, that is, the process of alienating consumption. In natural production, product quality was hardly a pressing issue. The quality was "dissolved" in the conservatism of technique and technology, in the tradition of the assortment. The question of quality was raised by the consumer when he got the opportunity to compare at the fair. The market, which grew out of fair gatherings, gradually enriched the representative status with the advertising business, taking control of the relationship between the manufacturer and the consumer. Control levers - financial policy, directions - influence on quantity and quality.

Product quality has gained relevance in commercial production. It became clear that in the understanding of quality there are sensory and rational thinking (the latter in the form of calculation). The subjective factor is objectified and fetishized. The market is not able to directly influence the objective properties of a product (with the help of its own mechanisms), but it can very well even objectify subjective ideas. Thus, the manipulation of quality was first included in the functions of the market, then it became an element of economic policy.

A sound and healthy economic policy is designed to work on improving quality in two interrelated directions: technical and technological, completed by a rigid legal block of support, and socio-cultural - to provide comprehensive support for the formation of conditions for subjective perception of quality, to block the negative effect of advertising influence, which has long and thoroughly become an attribute of market speculation. on the importance of quality to the customer. The availability of choice and ability to pay does not serve as the basis for the indisputability of a high-quality acquisition.

In the existing market, price and quality are divorced even at auctions that are famous for the careful organizational culture. The buyer is turned into an expert, and this grimace of the market is not as bad as it is illogical. The market forces the consumer to develop as a person. From a layman with a wallet, in order not to be suckers, we involuntarily try to learn more about the subject of interest, improve our "purchasing skills". The term is not new, it is used by journalists, but for them it is a passing, verbal number, and for us it is no longer a new combination of

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common words, but the most important concept, without which the modern theory of quality does not have a systemic integral form.

"Purchasing qualifications" include, along with certain knowledge that helps to determine the location of the store, the range of prices for the goods, requires basic information about the manufacturer, the quality characteristics of the goods, the market reputation of the manufacturer, the tradition of the company, the scale of activity. Today, in the consumer market, the naive buyer runs the risk, beyond all reasonable measures, of becoming a victim not only of deception, but also of his own carelessness, therefore, without any rights to compensation.

A buyer in Russia is formally protected. In real life, one has to be guided by the famous rule "rescuing drowning people ("buyers") is the work of the drowning people themselves, read "buyers". Improving the "purchasing qualifications", if desired, is a mutually beneficial business for the state, activating the cultural national heritage and the patriotic mood of the mass consumer.

We know how to make quality products and are quite capable of regaining "our" market. The issue is not even the price, the problem is the loss of control over the consumer (and not only consumer, judging by the malfunctions in rocketry, the operation of aircraft, etc.) market. They explain to us: we need economic measures. Correct, but this is half-truth. If necessary, then accept. The authorities should have power that is not nominal. It's time to understand that economics has always been politics, economic theory has always been political economy.

Economic movement is self-movement, but it does not take place in a vacuum. Economy is the basis of social movement. Society provides the conditions for economic movement, and the state has the right to energetically join the mechanisms of economic self-movement, directing the development of the economy in the interests of society.

An amazing thing. When it comes to the future of technological progress, futurologists of all stripes groan that the autonomization of the movement of technology will lead to the dominance of robots over humans, and it is better not to interfere with the development of the economy. For whom is it better? One conclusion suggests itself: not to disrupt the self-movement of the economy in the interests of those who have privatized the economy and whose service is the "border guards" who prohibit the control of economic processes through politics.

None of the convertible currencies is backed by a quality commodity equivalent and the "free" movement of currency continues under the guise of politics. Financial self-movement creates opportunities for chaos in the consumer market. The state sluggishly protects the legitimate interests of the national producer, even when the product is a product of interethnic integration. There is no political

aggressiveness, politics is dragged along the wagon train of the economy instead of outstripping its development on the basis of objective socio-economic trends.

Domestic producers need a "coherent" economic policy. By "intelligibility" they mean: clarity, consistency, guarantee support, allowing to cut off the many-sided arbitrariness of administrative authorities and "keepers" of order. Everyone is responsible for quality. Both those who produce and those who are called to ensure the rights of producers. The Customs Union lit the green light on the path of national goods in the markets of the Treaty countries. Thus, an equilibrium real market competition has been created, which makes it possible to evaluate the natural rather than advertising quality.

It is no less important to analyze the problem of quality in the coordinate system of national mentality and interethnic integration. Integration is deliberately replaced by globalization, despite the obviousness of the difference between these phenomena. Both tendencies are objective and characteristic of modern history.

Integration - interethnic interpenetration of various types of activities of a socio-economic, cultural and humanitarian scale. It can have an interethnic size, for example - "Union State (RF and RB); local - the Customs Union; regional (Shanghai Organization, EEC). Globalization indicates a worldwide scale of the phenomenon. Among the global problems are those that have arisen as a result of general, but not necessarily integration, processes, and require a consolidated solution.

Global problems, in contrast to the problems associated with integration, are potentially relevant and have a strategic meaning. For example, how to protect life on Earth from large meteorites. When the time of the onset of the event is postponed, but it itself is overly relevant in importance, then speculators, including financial oligarchs, are actively rushing into the gap, trying to extract profit from uncertainty.

Quality is associated with globalization, but practically not so relevant. Quality is directly related to integration.

Let's consider the problem of "quality of consumer goods" in the "national" and "international" coordinate system. First of all, it is necessary to find an answer to the question: is integration capable of displacing the national component of quality?

Integration processes are based on standardization and uniform metrological characteristics of production, which corresponds to objective reality. Technological progress is based on science, scientific knowledge is imperative in terms of normativity. However, the being of the common is not self-sufficient. General requirements are realized through special development, due to the specificity of the circumstances of the action. In other words, no matter how standardized the production of a product

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is, the originality of production conditions will still manifest in it.

The specificity of conditions - regional, national, is immanently present in raw materials, climate, traditions, culture of performers' consciousness. And in all this is the power of production, which determines the nuances of the quality of the goods, which create a special consumer interest in it. Tea is grown in our time all over the world, but the uniqueness of tea plantations in Sri Lanka, the national attitude towards tea ensured the leading position in the quality of the Ceylon product. The same can be said for Kenyan coffee, bell and chilean peppers, French cognacs and champagne, Ukrainian lard, Bavarian and Dutch beer, Scotch whiskey, Russian flax, Egyptian cotton, Chinese silk, Argentine leather, Greek olive oil and much more. how. The specificity of the environment should be cherished and preferences for its reproduction should be ensured. In fundamental treaties,

The Customs Union consolidates the interethnic division of labor, built in the XX century, promotes the expression of the objective and subjective aspects of the development of production, mutually enriches the market, making it easier for producers to access it. But this is all theory. Theory develops into a rational practice, not only because it is correct. Activity makes theory a practice; moreover, in order to obtain the desired result, activity must be systemic and consistent.

Interest in the quality of a product, in theory, should not start in production. Its initial position in the normalized market, more precisely at the meeting of the manufacturer and the buyer. A normal market is an indicator of the quality of a product. Demand pulls the production chain, but not the spontaneous demand of abandoned buyers. Demand is a state of consciousness conditioned by purchasing power, however, it cannot be reduced only to the amount of money, especially when lending is stimulated in every possible way by banks. The demand, left at the mercy of intermediaries, lobbyists, speculators, is a deadly disease for the national producer of Russia. Demand should be taken under control and generated, the buyer should be educated. Consumer education costs a lot. But it's worth it if you look to the future.

Market liberalism corresponded to the flourishing of the first type of mass production economy, focused on ensuring free access and choice

of goods. Such production perceives the consumer as an abstract subject of the relationship in the "producer - seller - buyer" system. The seller is assigned the role of an active intermediary, but nothing more. It culturally provides a meeting point for producer and consumer. The system, however, must be functionally active, which presupposes not the presence of its constituent components, but their complicity. The perfection of the system design lies in the maximum realization of the potential of relations that create consistency.

The buyer is perfect as a subject of systemic interaction with his purchasing preparation. It is not perfect for the size of its payment capacity. His complicity is determined by the knowledge of the commodity-economic situation. The consumer is not an object of application of the actions of the seller and the producer. The consumer is a subject of the market and it is in his (and other subjects') interests to be informed not by the advertising community, but by professional sources. The quality of the product begins in the mind of the consumer. To impose an idea of quality is bad for all legitimate subjects of economic relations. It needs to be educated again by everyone: the manufacturer, the seller, the buyer himself and the institutions of civil society, if the state is passive.

The transition to mass production of the second type - "smart", "lean" economy, activates systemic relations. The function of the market appears in a new light. Together with the manufacturer, the seller focuses on the knowledge of consumer tastes. There is only one, but not an easy, step to make to the system's perfection - the whole world to take up the formation of consumer culture.

The accusation of the current generation in the consumer attitude towards life is not entirely fair. Consumption is the ultimate goal of production. The trouble is in the absence of the consumer culture of the mass consumer, the trouble is of a truly sociocultural dimension. Another consequence of the financing of cultural progress. Why is one power replacing another, while culture is still in power last in line for political relevance? It is time to understand that not only science has turned into an immediate productive force. Culture is also a factor in the development of production, moreover, a multifaceted and very effective factor.

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