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## DEVELOPMENT OF PRODUCTION STRATEGIES FOR DEMAND AND COMPETITIVE PRODUCTS FOR CONSUMERS OF UFO AND SKFO REGIONS

**Abstract:** *in the article the authors motivate the manufacturer to recommend the market at the expense of its motivation, manage quality, produce for the consumer the import-substituting product, reconsider its concept of market formation by formulating the market. Such mutual understanding in full measure will correspond to the desire of the consumer to satisfy his desire to make a purchase with the account of his social status, to provide the producers with the realization of the expected production of the finished product. In addition, the authors have highlighted the need for a high level of political responsibility for the results of the management of the enterprise. Personification of responsibility does not mean just search for it, who answers for everything. It is important to understand that the personification of responsibility implies its delegation to obtain the desired result. And here it is important not to allow a serious methodological error - economic policy to bring to the economic analysis, and to support the team in the spirit of solidarity - one for all and all for one - and will definitely find success.*

**Key words:** *quality, import substitution, demand, competitiveness, market, profit, demand, buyer, producer, financial stability, sustainable TEP, privilege, assortment, team management, assortment policy, ecological policy, assortment, assortment policy.*

**Language:** English

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### Introduction

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In recent years, the existing system of industrial prices has undergone significant changes. In the process of improving production processes in European shoe factories, the rate on intellectual resources is significantly increased. Guarantees of success are not the size of the enterprise and capital, but ingenuity and creativity, the use of computer capabilities, marketing, the latest management methods and the ability to quickly respond to changes in the world market. Therefore, the authors tried to present their vision of the crisis in the domestic shoe industry, to ensure demand for the products of UFO and SKFO and to create preconditions for its competitiveness. Such a decision is not deliberately taken into account in the transfer of production footwear to other countries (using outsourcing), and for the formation of large aggregates within clusters. It is possible under the conditions of interest of all branches of government to create additional working places, to reduce the number of unemployed with the actual softening of tension and without such explosive and dangerous regions. After all, no one has canceled the old truth: want to know whether a person is well dressed, look at his feet, but to have such a desire in a person, it is necessary to provide satisfaction for his needs in this particular clothing and wear them production of modern assortment of competitive products. Practically all experts agree that in the conditions of the international competition of the next century, their positions are not the largest, but the most successful in the flexibility of shoe enterprises. It is possible under the conditions of interest of all branches of government to create additional working places, to reduce the number of unemployed with the actual softening of tension and without such explosive and dangerous regions. After all, no one has canceled the old truth: want to know whether a person is well dressed, look at his feet, but to have such a desire in a person, it is necessary to provide satisfaction for his needs in this particular clothing and wear them production of modern assortment of competitive products. Practically all experts agree that in the conditions of the international competition of the next century, their positions are not the largest, but the most successful in the flexibility of shoe enterprises. It is possible under the conditions of interest of all branches of government to create additional working places, to reduce the number of unemployed with the actual softening of tension and without such explosive and dangerous regions. After all, no one has canceled the old truth: want to know whether a person is well dressed, look at his feet, but to have such a desire in a person, it is necessary to provide satisfaction for his needs in this particular clothing and wear them production of modern assortment of competitive

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According to the Institute of Commodity Research and the conjuncture of the wholesale market, domestic production in Russia in 2020. decreased to 55.6 mln. par. In the context of the global economic crisis, this can lead to a deficit in some price categories. Obviously, in the general consumption of Russia within the limits of 540÷580 million pair of shoes in the year before the Russian enterprises there are problems of expansion of production volumes. The current exchange rate of the dollar in relation to the ruble is due to the further increase in the price of foreign shoe production. It is then that Russian

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manufacturers, who produce quality and fashionable shoes, can calculate the new markets in Russia and the new layers of buyers. Evidence of this is the fact that many large Russian trading companies have partially or completely gone into production and trade in domestic footwear. Reliable phenomena, though subtle, but manifest themselves directly in the shoe market. So, in 2020. there was a definite stabilization of sales of products through trade organizations. In the opinion of the majority of specialists, This is due to the reorientation of the population to the purchase of shoes in stores, where the guarantee of quality is higher than in the "wholesale". In Russia, a new consumer standard is clearly being formed, in which cheap, private shoes can and will not find its buyer. By the way, it is manifested in the fact that the unspeakable trust of the Russians in imports has significantly increased. This gives some chance to domestic producers, to the extreme, to push the usurping sector of cheap boots of Asian competitors to the fullest. It is important to remember that the orientation is exclusively on the production of inexpensive products of mass demand in the conditions of a saturated market fragile crisis. Prospects of Russian manufacturers are connected, first of all, with buyers, ready to pay a little more for guaranteed quality and compatible fashion. Everyone is talking about the fact that this shopping group will expand in our country faster than others. In the new conditions, the economy is progressive, only such production, which actively and dynamically reacts to the emerging tasks. The principle of "produce only what is needed, then, when it is needed, and so on, how much is needed" requires the adaptation of footwear enterprises to the conditions of production of small parties with a partial change in the range of footwear. to the conditions of a wide range of small-scale production. The efficiency of the shoe business, and in many respects and the ability to survive in a competitive struggle, depends on the ability to shorten the time and with minimal costs to recover on the issue of shoe wear and tear.

Technological and organizational flexibility of production systems determines the variable potential of enterprises, their ability to respond quickly and adequately to changes in market conditions and acts as a mechanism for optimizing the structure of technological structures. Thus, the development of flexible technological processes for the production of leather products ensures high efficiency in a wide range of shoe production and provokes a sharp increase in demand for the products of shoe factories. The authors describe the structure of the range of footwear manufacturers of the region by species, materials, season socks, price levels, with the purpose of analyzing the market situation, which allowed to find those types of footwear that will be used. Formed their aesthetic and constructive characteristics.

Developed by the authors of the elements of the expert system of operational management with a wide range of issues, allow to calculate the optimal structure of the range of issued footwear and determine the total cost of the entire issue.

Theoretical dependencies for the assessment of the impact of the factor "organization of production" on individual articles of the calculation as a whole and other technical and economic indicators were obtained. This analysis and determination of the impact of the form of organization of production and technology of production on self-sufficiency in the example of the technological process of production of children's, men's and women's shoes with the accounting of the shift program. Developed recommendations for the calculation of the specific weight of the cost of the article in the preparation of a wide range of issues with the possibility of forecasting the cost and volume of sales of products with the request of the shoe on the shoe.

Developed functional and simulation models of business processes of production of leather, received a formal description of the organization of the existing technological process and the results of the evaluation of the effectiveness of the latest technological processes. Developed a method of multidisciplinary assessment of the effectiveness of innovative technological processes of production of leather products on the basis of the application of the methodology of whole programming. Developed software support for the formation of the technological process of assembling shoes and determining the cost of production of the range of shoes. A computer simulation model describing the dynamics of the process of assembling shoes is implemented.

Comprehensive indicators of the effectiveness of innovative technological processes in the manufacture of shoes. С учётом производственной программы сформированы перспективные варианты технологии и оборудования, выбран наиболее эффективный, выявлены возможности рационализации потока, позволяющие исключить "узкие" места, минимизировать простои оборудования, что является одним из условий проектирования гибких технологических процессов, но производство обуви с востребованной ценовой нишей. The economic effect of the results of scientific research, which are evaluated in terms of increasing labor productivity, the level of mechanization of production, the reduction of indicators of unregulated production. An available tool for technologists in the production of footwear to improve the design of technological processes, allowing the enterprise to form a competitive assortment and forecast the maximum amount of income from the production of footwear for the regions of UFO and SKFO. The authors support the idea of creating in the UFO and SKFO vertically

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integrated units (TORs), which were engaged in a whole cycle of production footwear from ready-made shoes and accompanying accessories. This allows you to improve quality control, reduce waste, increase profit, diversify the price niche, ensure domestic competitiveness and sustainability of the product, and the residents of the region - UFO and SFU. The authors support the idea of creating in the UFO and SKFO vertically integrated units (TORs), which were engaged in a whole cycle of production footwear from ready-made shoes and accompanying accessories. This allows you to improve quality control, reduce waste, increase profit, diversify the price niche, ensure domestic competitiveness and sustainability of the product, and the residents of the region - UFO and SFU. The authors support the idea of creating in the UFO and SKFO vertically integrated units (TORs), which were engaged in a whole cycle of production footwear from ready-made shoes and accompanying accessories. This allows you to improve quality control, reduce waste, increase profit, diversify the price niche, ensure domestic competitiveness and sustainability of the product, and the residents of the region - UFO and SFU.

We believe that the results of the analysis of the state of the shoe industry presented by the authors will help industry representatives in choosing an effective solution for the implementation of the development strategy not only of the shoe industry, but also of other light industries in the mining single-industry towns of the Rostov region in order to reduce the migration of the population of these cities and create population social conditions for living. This will be our postal contribution to the restoration of the shoe industry in the regions of UFO and SKFO.

### The main part

The transition to a market economy in Russia has put a number of problems in front of enterprises in the light industry, the main of which are unusual adaptations to their conditions of increasing competition, the reduction of the market is caused by the rapid growth of profits. financial resources. At the same time, modern productions to ensure the survival of the enterprise must have a number of special qualities: greater flexibility, the ability to quickly change the range.

Production, incompetent to resent, to adapt to requests for real conditions, often a small group of consumers, doomed to bankruptcy; technology complicates the table that requires the introduction of new forms of control, organization and division of labor. Sophisticated planning on the principle of "out of reach" is unacceptable, although it is necessary to sharply increase the competitiveness of products; changes the structure of the cost of production, while due to the difficulties with the suppliers of raw materials, the material increases the specific weight of material losses associated with the sale; The big

problem is the increase in the efficiency of the enterprise to increase production. It is necessary to pay special attention to the acceleration of turnover of working capital, reduction of surplus stocks, maximum rapid sales of products.

The Russian economy should have the opportunity to develop dynamically on the basis of its own internal resources. For such restructuring of the Russian industry it is necessary to invest, which at the present time is not enough. One of the most common ways to attract additional funds is to obtain a bank loan. However, a similar form is not the only one. One of the alternative options for financing an organization is leasing.

Leasing is a form of investment of funds on a repayable basis, ie. provision for a specified period of time that the lessee receives back within the established time. At the same time, the lessee for its services is rewarded in the form of commissions.

The lessor provides the lessee with financial services, acquiring the property of the manufacturer (seller) for the full cost of ownership, and the lessee carries out this cost with periodic interest payments.

Leasing is a loan that differs from a traditional bank loan in that it is provided by the lessor to the lessee in the form of transfer to the use of property, ie. own kind of commodity credit.

In connection with this, a comparative analysis of the purchase of equipment for the loan account or by obtaining it in the leasing is provided below.

The bank begins the procedure for issuing a loan by reviewing applications, and most banks are required to pledge the property already owned by the enterprise. With this amount of credit will depend on the value of this property. The bank evaluates the property of the enterprise not at market value, and for that, for which it can sell collateral in the shortest possible time. Correspondingly, the value of the collateral will be strongly depreciated.

When leasing an enterprise, the lessee receives the necessary equipment and begins to operate it, but at the same time it remains the property of the leasing company. At the same time, the leasing company pays its obligations step by step to buy a new property in the company, ie. how to rent equipment. For this reason, in the case of leasing, no collateral or excellent credit reputation is required - the leased equipment purchased remains in the possession of the lessee until that time, while the enterprise-lessee is not a full-fledged lessee.

In addition, in contrast to banks, which issue loans (especially to small businesses) for a period of about five years, leasing companies can significantly increase the repayment period. Depending on the company's purchases, they allow themselves to expand the framework for up to 10 years.

Leasing provides an opportunity for the lessee to use the property in the course of entrepreneurial activity and, consequently, to acquire the right to own

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it. Leasing agreements can provide for the accounting of property as on the balance sheet of the lessor, as well as the lessee.

The buyer of equipment on credit has the opportunity to carry the cost of property on the basis of depreciation, but the interest on the loan, accrued after the appraisal of property, the value of the property does not include the property itself. Leasing recipients in the event of accounting for property on the balance sheet of the lessee have the opportunity to include in the self-sufficiency of lease payments, which ensures the transfer to the self-sufficiency of the property, the property is an important consideration. This option, unlike purchases, also allows you to include interest on borrowings, which are included in the amount of the lease payment.

The leasing option, taking into account the property on the lessee's balance sheet, also allows you to transfer the cost of equipment to the cost price in a shorter time by means of depreciation due to the use of an increasing coefficient to depreciation rates, as well as to include in the cost the cost of interest on borrowed funds.

Expenditures on construction and installation work, in any way, the purchase of equipment could be transferred to self-sufficiency, however, in the case of leasing, it can be done in a very short time - in a very short time. - at the end of the depreciation period of the equipment with the calculation of the coefficient of increase).

Expenditures on the implementation of construction and installation work in the case of acquisition of property for the credit account will be included in the cost of the OS and will be carried out at cost. However, similar costs in the case of leasing, rather than everything, can not be learned when determining the profit.

The tax on the added cost of the principal difference between the considered options is not, as

the tax, paid as in the case of leasing, so and in the case of purchase of equipment, is deducted. However, the lease provides the possibility of a fairly equal amount of VAT, paid as part of the lease payment, at the same time as the acquisition of the OS under the contract.

The obligation to pay the tax on property is imposed on that person, on whose balance the property is located. Thus, the tax on the value of property is paid by the buyer after the transfer to him of the right of ownership, as well as the lessee, studying the property in accordance with the terms of the lease agreement on its own.

Leasing is possible with a flexible payment schedule in line with production cycles and cash flows. When calculating lease payments, the leasing company usually takes into account the financial condition of the lessee. If it is small or only an educated enterprise or for the introduction of equipment in effect requires a long time, then the parties to the lease, more often, set the payment to increase. That is, the value of individual payments under the lease agreement will increase from time to time, which will allow the lessee to fulfill their obligations in return, even if the funds are required for the initial stage of the lease.

In the case of leasing, there is also the fact that if the leasing company is a wholesale buyer of equipment (which is practically always), it receives a corresponding discount. And the lower the price, the lower and the cost of leasing this equipment. Naturally, a company or enterprise that buys equipment only once can not get such discounts. The same lessee is interested in finding the right equipment at the lowest possible price, so it gives him the advantage over competitors. Distinctive features of the use of credit and leasing mechanisms are given in Table 1.

**Table 1. Distinctive features of the use of credit and leasing payments**

Credit	Leasing
Investments are directed to any entrepreneurial activity	Investments are directed to the activation of production activity, development and modernization of capabilities.
Control over the intended use of means is difficult due to the lack of effective tools	Guaranteed control over the intended use of the funds, as in leasing is given a specific contracted property
Need a 100% guarantee of loan repayment and interest for its use	The size of the guarantee is reduced to the cost of the leased property, which itself is a guarantee
Acquired property is reflected in the balance sheet of the enterprise, it is depreciated	Property is reflected on the balance sheet of the lessee or enterprise-lessee; accelerated depreciation is calculated
The fee for the loan is covered by the account of the enterprises received income, on which all pre-assessed taxes are accrued	Leasing payments (included in the cost of production) reduce the taxable base and stimulate the development of production

Thus, in the current situation, when many enterprises are not able to invest large financial

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resources in technical upgrades and intensification of production, leasing is the most effective way of organizing the organization.

UFO and SKFO have a large number of leasing companies or branches of leasing companies (Table 2).

**Table 2. List of existing leasing organizations in UFO and SKFO in 2021**

The name of the company	The volume of new business in million rubles without VAT	Quantity leasing beneficiaries
1	2	3
Gaztechleasing LLC	2452.21	6
LK URALSIB LLC	3791,92449	87
Europlan	2279.00	1011
CARCADE Leasing	1481.22	1376
Element Leasing LLC	1147.41	466
Raiffeisen-Leasing LLC	1046.68	9
OJSC "GLAVLIZING"	1006,13	27
LLC "Interleasing"	789.90	89
Scania Leasing LLC	740.00	n.d.
GK KAMAZ-LEASING	728.59	42
LLC "RMB-LEASING"	626,16	19
CJSC "Bear Leasing Company"	421.05	32
CJSC "Client Leasing Company"	367.89	29
UniCredit Leasing LLC	350.52	15
LLC "FB-LEASING"	309.72	84
NOMOS-Leasing	296.38	81
JSC "TRUCK-LEASING"	223.08	48
JSC "Halyk-Leasing"	204.10	1
LLC "Leasing-maximum"	202.53	47
LLC "LK" Volzhanin ""	188.75	10
GC "Absolut"	163.34	24
Globe Leasing LLC	153.67	19
LK ONZA (Atlant-M Leasing CJSC)	108.85	45
CJSC "Combined leasing company CENTER-CAPITAL"	106.00	10
GK "Northern Venice"	63.54	2
CJSC "RG Leasing"	58.37	5
CJSC "DeltaLeasing"	56.75	16
CJSC "INVEST-CONNECTION-HOLDING"	55.00	3
RB Leasing LLC	47.73	3
CJSC "Capital Leasing"	38.67	13
GC "TransCreditLeasing"	38,19	3
LLC "BusinessCarLeasing"	37.51	5

The main volume of leasing transactions falls on the company CARCADE Leasing, located in Volgograd, and Europlan. Representations of this company are located in gg. Krasnodar, Rostov-on-Don, Stavropol. In general, in the territories of UFO and SKFO for enterprises in the shoe industry should not be exposed to significant difficulties in attracting leasing financing for the development of their own production.

For the production of women's shoes during the implementation of this project development strategy for the production of competitive products from leather in the UFO and SKFO enterprise it is necessary to purchase a new, high-performance equipment, a new product. Equipment will be available for leasing. The equipment list is presented in Table 3.

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**Table 3. Equipment purchased on lease**

Name of equipment, office equipment	Productivity	Enterprise-manufacturer of equipment, office equipment	Installed power, kW	Quantity	Price per unit of equipment, rub.	Cost of equipment, rub.
1	2	3	4	5	6	7
Sewing single car with flat platform 441 cl.	-	«Pfaff», Germany	0.27	7	75000	525000
Sewing single-column machine 591–900 cl.	-	«Pfaff», Germany	0.27	6	79400	476400
Sewing machine double-sided with flat platform for rows double-sided seam 244 cl. «Pfaff»	-	«Pfaff», Germany	0.27	4	78100	312400
Sewing double-column machine 574–900 cl. «Pfaff»	-	«Pfaff», Germany	0.27	3	79600	238800
630 DG	150 par / h	"Shen" Germany	4.5	1	341000	341000
640C	250 par / h	"Shen" Germany	3.25	1	362100	362100
333E	250 par / h	"Shen" Germany	13.0	1	87000	87000
RS2400	120 par / h	IROX FOX Italy	7.0	1	29000	29000
755PC	100 par / h	Sigma Italy	2.2	1	520000	520000
FR4500	150 par / h	IROX FOX Italy	7.5	1	42500	42500
173226 / P1	-	"Sweet" Czech Republic	1.1	1	125000	125000
This				27		3059200

Terms of the leasing agreement between the enterprise and the leasing company:

- 1) cost of technological equipment - subject of leasing - 3059200 rubles;
- 2) interest rate on the loan used by the lessor for the purchase of equipment (accrued on the balance of the loan at the beginning of the year), - 15% per annum. Lease term 5 years;
- 3) depreciation rate of technological equipment supplied under leasing during the useful life of 10 years, - 10% per annum;
- 4) increasing coefficient to depreciation - 3;

5) loan repayment evenly. Annually 611 840 rub .;

6) commission fee for leasing for technological equipment provided under the leasing agreement - 12% of the total costs of the lessee;

7) additional services (installation of equipment, training of personnel for the use of equipment) (50,000 rubles) are distributed evenly over the term of the lease (over 10,000 for 5 years);

8) VAT rate - 18%.

Leasing payment is determined by the following formula:

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$$LP = AM + NI + PC + PDU + KV + VAT, (1)$$

where AM - depreciation of property; NI - property tax (2.2%); PC - payment for the loan; PDU - payment for additional services; KV - commission award; VAT - rate 18%.

1. The amount of depreciation deductions as part of leasing payments is calculated according to the formula:

$$AM = \frac{Ц_{им} \cdot N_{ам} \cdot K_p}{100}, (2)$$

where  $T_{sim}$  - the price of the subject of leasing;

$N_{ам}$  - depreciation rate;

$K_p$  - increasing coefficient.

$$1_{год}AM = \frac{3059200 \cdot 10 \cdot 3}{100} = 917760 \text{ руб.}$$

$$2_{год}AM = 917760 \text{ руб.}$$

$$3_{год}AM = 917760 \text{ руб.}$$

$$4_{год}AM = 3059200 - 2753280 = 305920 \text{ руб.}$$

$$5_{год}AM = \text{нет.}$$

2. We calculate the property tax:

$$НИ = \frac{Ц_{ост} \cdot CH_{им}}{100}, (3)$$

где  $Ц_{ост}$  - residual value of the subject of leasing;

$SN_{им}$  - property tax rate.

$$1_{год}НИ = \frac{(3059200 - 917760) \cdot 2,2}{100} = 47111,68$$

руб.

$$2_{год}НИ = \frac{(3059200 - 917760 \cdot 2) \cdot 2,2}{100} = 26920,96$$

руб.

$$3_{год}НИ = \frac{(3059200 - 917760 \cdot 3) \cdot 2,2}{100} = 6730,24$$

руб.

$$4_{год}НИ = \text{нет.}$$

$$5_{год}НИ = \text{нет.}$$

3. Payment for the loan is determined by the following pattern:

$$ПК = \frac{S_{ок} \cdot K_{кр}}{100}, (4)$$

where Juice - the balance of the loan;

$K_{кр}$  - interest on the use of credit.

The results of the calculation of the loan fee are presented in Table 4.

**Table 4. Payment for the loan per year**

Year	Return credit	Residue at the beginning of the year	Payment for credit resources at a rate of 15%	This payments bank, rub.
1	611840	3059200	458 880	1070720
2	611840	2447360	367104	978944
3	611840	1835520	275328	887168
4	611840	1223680	183552	795392
5	611840	611840	91776	703616
Total:	3059200	-	1376640	4435840

The calculation of the final lease payment is also presented in tabular form (Table 5).

**Table 5. Calculation of lease payments per year**

Year	Depreciation, rub.	Tax on property, rub.	Payment for credit, rub.	Payment for the ball. services, rub.	Commission. reward	Leasing you pay without VAT	VAT	Leasing payment with VAT
1	917760	47111,68	458880	10,000	172050,2	1605801,882	289044,3	1894846,2
2	917760	26920,96	367104	10,000	158614,2	1480399,155	26471,8	1746871,0
3	917760	6730,24	275328	10,000	145178,2	1354996,429	243899,4	1598895,8
4	305920	-	183552	10,000	59936,6	559408,64	100693,6	660102,2
5	-	-	91776	10,000	12213,1	113989,12	20518,04	134507,2
This	3059200	80762,88	1376640	50,000	547992,4	5114595,226	920627,1	6035222,4



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Thus, for 5 years the company will pay the leasing company 6035222.4 rubles. These payments will be included in the cost of the output and deduct the taxable base. In the conditions of a market economy, shoe enterprises face competition, increased instability and indeterminacy of the external environment. Industrial companies created during the command-administrative economy are characterized by a high degree of autonomy of the organization in the production process, where a significant role is still played by auxiliary and service. However, the division of non-profiled activities of enterprises reduces the efficiency of production, which is the reason and without a low level of competitiveness.

In the current period, the heads of shoe factories to reduce production costs should focus their efforts on such aspects of management, such as the separation of non-strategic products and failure to assist.

Important and relevant direction of adaptation of enterprises in light industry to a changing market environment at a given time is at increased commercial risk and in conditions of uncertainty. It allows the manufacturer to solve the dilemma: to buy the required components in the production or to produce them with their own forces, depending on the priorities of the strategic installation of his company: to improve the quality or to reduce the cost.

A shoe company, solving the problem of "buy or produce", puts before the goal:

- to increase the quality of the output at constant production pressures;
- reduce prices for realizable products while maintaining the current level of quality thanks to the reduction of production costs;

increase the financial sustainability of the enterprise thanks to the minimization of waste while maintaining the current level of product quality.

Under outsourcing is understood as a business scheme in which foreign service providers are involved in the implementation of secondary tasks for a company with tasks, functions, processes or their parts.

Transfer of outsourcing parts of enterprise functions purposefully, if:

independent partners will perform them better and cheaper;

this type of activity is not competitively significant and its transfer to outsourcing does not threaten key competencies, capabilities and know-how of the company. Widespread distribution of equipment in outsourcing of services, processing of data, legal services, service of cleaning of premises, maintenance of accounting and a number of auxiliary administrative functions of the company, the company;

it reduces the risk associated with changes in technology or customer preferences;

it increases the organizational flexibility and efficiency of the adoption of decisions, reduces the time of development and export of new goods to the market, reduces the pressure on coordination;

this allows the company to focus on the core business.

Outsourcing involves the transfer of the accounting department, marketing department, transport, service personnel.

The main merits and shortcomings of outsourcing with the position of the customer are presented in Table 6.

**Table 6. Advantages and disadvantages of outsourcing from the position of the customer**

Preference	Deficiencies
1	2
1. Reduction of damage. Outsourcing allows you to get components or services above quality and (or) cheap	1. The threat of leakage of important information
2. Concentration of management and staff on the core business. Outsourcing allows you to focus on those operations that are effectively performed by the company's forces, and those that are strategically targeted to keep under its control	2. The danger of transmitting too many important functions
3. Improving the quality and reliability of service. Outsourcing companies guarantee the quality of work	3. The threat of severing the leadership unit from business practices (if all the questions for managers are decided by others, then why do they need it?)
4. Introduction of advanced technologies. An outsourcing company is proud of the fact that any industry company is getting acquainted with new developments.	4. Training of other specialists instead of their own
5. Utilization of a positive experience of a stranger. Outsourcing companies have a great deal of experience in solving problems	5. Dependence on one source of the problem

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6. Improving governance. An outsourcing company usually uses modern principles and forms of management	
7. Provides great flexibility of a company in case of sudden changes in the market situation or consumer preferences: it is easier and cheaper to find new suppliers with the necessary opportunities and resources to create and maintain the existing ones.	
8. Accelerates the acquisition of resources and skills	

Thus, as a result of this innovation, there is an opportunity to reduce the overall production costs of the enterprise and increase the quality of work performed, as a supplier becomes a specialized organization. In addition, thanks to the reduction in the number of management facilities, the concentration of management resources is growing.

There is another modern and successful business model that allows you to get real competitive advantage, outsourcing staff, or outstaffing.

Outstaffing is a personnel technology in which a company-provider provides services in its staff already existing personnel of the company-client. At the same time, the rights and obligations of the employee go to the service provider, at the same time as the employees themselves continue to work in the front seat and perform their functions.

Outstaffing is convenient when it is necessary to save on its personnel service or "unload" it at large volumes of work. It also allows you to avoid such operations as:

- personnel document management;
- accountability to tax and insurance agencies;
- expenditures related to the organization and operation of workplaces;
- questions of medical staff;
- life insurance;
- rest organization;
- payments of various prizes and bonuses;
- payment for services of third-party personnel consultants;
- corporate training, etc.

**Benefits of using outstaffing:**

- reduction of staffing while keeping the actual number;
- design of temporary staff;
- formation of employees during the probationary period and extension of the probationary period;
- reduction of administrative and financial losses;
- ensuring legality and legal support when working with staff;
- the ability to concentrate on the core business;
- increasing the competitiveness of the company.

Transfer of employees to outstaffing is carried out according to the following scheme:

determine the customer's needs, and sign an agreement on the provision of outstaffing services with an indication of its term of action, conditions and cost of the service;

the customer dismisses employees transferred to outstaffing, and the provider registers them in his staff;

the provider provides the employees in the staff of the customer under the contract of service;

the employees actually work for the Customer, and the provider leads the registered employees in personnel management, calculates the salary, ie. carries out formal functions of the employee.

At the moment of enrollment of employees transferred to the state provider, the latter will become a formal employee for them. The provider conducts full-time staffing of transferred employees; calculates their earnings and calculates the corresponding taxes; pays the salary and advance, pre-listed by the Customer; draws up sick leaves, leave. By agreement with the Customer, the provider may provide compulsory medical or some additional insurance of employees. Upon request of the provider, the provider will issue a certificate of the installed model. For the Customer, the provider prepares a monthly report on staff turnover and payments to employees and funds.

The customer of the outstaffing service remains for the transferred employees to the actual employee. It provides them with work volume, working space, tools and equipment, work clothes, establishes a work schedule for the time and follows the performance of labor discipline.

The customer monthly calculates the account of the provider of money in the amount of wages of employees, taxes on wages of employees, compensation for the services of the provider. The Fund for remuneration of employees transferred shall be established by the Customer.

Payment of the provider is a contract. Some companies calculate it, coming from the fund of remuneration of employees. However, the capacity of staff production and the calculation of earnings does not depend on the salaries of employees for which these operations are carried out, that is, most companies maintain the established rate of staff turnover in the market. This price is determined by the

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provider and the Customer in an individual order when signing the contract.

When transferring to outstaffing for the Customer services there are undoubted benefits. However, it contains some risks.

A potential problem may be the dissatisfaction of the staff transferred to the state provider's outstaffing contract. In order not to make it clear, explanatory discussions will be held with the employees under the contract. Often the problem is addressed through the expansion of the "social package", which is received by the transferred employee. The social package includes, for example, medical insurance. Outstaffing is also one of the ways to legalize labor relations between the employer and the employee. Sometimes the transfer of outstaffing contract is for the employee to be able to get a "legal" job, ie. to be designed for work in accordance with the Labor Code.

Companies can transfer their non-core employees (secretariat, cleaners), focusing on the core business. In this case, the benefits provided by transferred employees can not be distributed to the main employees, the calculation of the profitability of the business for one employee will be higher. In addition, the workload of the Customer will be reduced.

Costs of outstaffing can be attributed to the company-customer on their own.

Benefits of using outstaffing for enterprises as a whole:

1. Increased flexibility in personnel management.
2. Reduction of waste and risks, gaining savings.
3. Decreased document turnover.
4. Reduction of workload on accounting and personnel management.
5. Departure from labor disputes, reduction of risk of strikes, dismantling with labor inspection.
6. Employees working under civil law contracts fall under the validity of the TC of the Russian Federation (legalization). When using outstaffing, the activity of employees will be regulated by the norms of the Labor Code of the Russian Federation.
7. Observation of indicators for the enterprise (for the production of labor, for normative indicators - the production of one employee, labor intensity, labor costs, optimization of staffing, etc.).
8. Reduction of the flow of personnel and those associated with this loss.
9. Possibility to focus on key areas of activity. Full translation of legal and tax liability, related to employment relationships, to the service provider.
10. Supervision of working employees in the absence of obligations on labor relations with them.
11. Possibility to carry out its activities in the regions of Russia without registration of the representative office or branch.

12. Exclusion of possible fines, penalties for violation of employment and related to the tax legislation.

13. Reduction of terms and volume of verified information by the controlling bodies.

14. Expansion of social programs and increase of loyalty of employees of the organization.

15. Dismissal of staff working on temporary projects.

16. Lack of formalities in the staff of employees during their probationary period, which allows to assess the potential of the employee without taking on the obligations.

17. Redistribution of budget articles (salary, services).

18. Need to take care of the maintenance of safety equipment.

Thus, the arguments presented above allow you to claim that under the conditions of the enterprise, producing a competitive product, do not do without such processes as outsourcing and outstaffing.

When outsourcing, the most diverse divisions of enterprises are outsourced - accounting, computer services, logistics, repair shops, transport, warehouses and even fragments of the main production. But one of the fastest growing areas of outsourcing, present in all industries, - catering in enterprises and household services - cleaning of production premises and territories, etc.

The largest operators in the field of management and business services in Russia are the transnational company Sodexo (4000 people, serving 300 Russian enterprises) and the Russian company CorpusGroup (number of personnel), the number of employees is 10000.

Below you will find brief information about the largest outsourcing companies in Russia, CorpusGroup and Sodexo.

Russian outsourcing company "CorpusGroup" - the largest in the country of the operator in the market of the organization of production of food and provision of economic services.

The sphere of its activity includes the following directions:

- operation of real estate objects;
- professional cleaning of premises and territories;
- industrial nutrition;
- transport management;
- maintenance of remote objects.

Transnational French company Sodexo is the second largest service TNC in the world, providing services for business. She works in 76 countries of the world in 26,700 enterprises, the total number of its employees - 324,000 people.

In Russia, Sodexo serves 300 Russian enterprises, the number of Russian personnel - 4,000 people. Her activities in Russia include:

- Business Services;
- reception of visitors;

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telephone exchange operators;  
processing and delivery of correspondence;  
household services.  
Building services:  
operation of technical systems;  
control over the condition of the building;  
management of communal services;  
cleaning of premises;  
departure for the adjoining territory;  
management of subcontractors;  
purpose of application of outsourcing agreements.

In order to adopt a decision on the application of outsourcing agreements in a particular structural unit, it is necessary to determine what the ultimate goal is.

For any chosen purpose, the use of outsourcing is justified only in terms of real cost savings or not exceeding them.

Consequences of actions in the organization of outsourcing activities:

1. Defining the purpose of outsourcing.
2. Definition of auxiliary productions, technological operations (professions), transferred to outsourcing.
3. Preparation of materials (list of professions, the number of people, the terms of the contract, etc.) for the conduct of the tender commission with the purpose of determining the most profitable organization - outsourcer;
4. Planning and protection of funds for outsourcing activities in the budget cost and balance of payments.
5. Conduct of the tender commission and determination of the winner (preference is given to the organization, working on the simplified system of taxation, with experience of work not less than a year and having qualified management staff).
6. Conclusion of the contract.
7. Recommendations.

On the constructive basis are applied the contours of the outer parts of the upper base model: outer back, inner inner front, inner inner back, upper outer outer edge, upper inner inner side, inner detail. The anterior edge of the anterior cruciate ligament and the posterior internal margin are projected on the contour of the URC. For their connections the allowance is 2 mm. The cutting line of the sock is applied constructively in accordance with the sketch of the model and taking into account the location of the V base line. Further, the allowances are designed for the connection of details with a custom two-seam seam, which is 8 mm, on the upper cantilever model is designed allowance for a bend of 4 mm. On the inside, the model is designed with a cut under the bracket "Lightning" with a width of 10 mm. The lower end of the cut is located on the line, connecting the end I of the base line and the beginning of the II base line. The basic design of internal details of the top (Figure 1) serves as a constructive basis of external details of

the top without processing. The set of internal details of the top of the boots includes a fur lining, leather, pin, valve under the lightning. The internal details of the top are designed according to the standard method. The leather part is designed in the heel part. The parameters of the leather construction are assigned to the graphic part. The stapler is designed with a width of 22 mm, the allowance for connecting the staples on the front and back edge is 2 mm. The perimeter of the fur lining is already the perimeter of the outer details of the top at 8 mm, the front edge of the fur lining is connected by a crown seam, the allowance is 5 mm. The fur lining in the sock part is shortened to 3 mm from the stretch mark, and further it is designed on the contour of the stretch mark. 401 The basis for the design of intermediate details of the top (Figures 2 - 3) serve the contours of the outer details of the top without breaks for processing. Designed for the basic model: lining under the sock, lining under the back of the shoulder, inner lining under the back of the inner front, lining under the back of the inner back, lining under the upper part of the shoulder. Intermediate details of the top are designed according to the standard method, the parameters of construction are indicated on the drawing. The shape and dimensions of the hard back and tray depend on the type of shoe. Intermediate details of the top are designed according to the standard method, the parameters of construction are indicated on the drawing. The shape and dimensions of the hard back and tray depend on the type of shoe. Intermediate details of the top are designed according to the standard method, the parameters of construction are indicated on the drawing. The shape and dimensions of the hard back and tray depend on the type of shoe.

To obtain the traces of the traces, the pad is placed with a needle surface on a sheet of paper and the contour is drawn vertically with a pencil. A 10 mm drop is built into the contour and a pattern is cut along the drop line. On the entire perimeter are made incisions with a depth of 15 mm at a distance between them 15 mm. The cut pattern is glued to the traces of the pads with the subsequent tilting of the strip along the traces of the pads and mark the line of the ribs with a pencil. Template pads are removed from the pads, glued to a dense sheet of paper and cut along the marked contour.

The basis for the construction of the spaces will serve the contour traces of the pads. The profile is designed along the contour of the main insole, which is applied a drop on a stretch edge, equal to 15 mm. The corrugation is usually applied in two, three sizes, so the gap between the specified allowance on the stretch and the corridor is 2 cm (Figure 4).

The built-in insole is built on the contour of the main insole with minor deviations. Thus, in the nasal part it is shortened by comparison with the main insole by 3 mm and retained by 1 mm, in the beam part the contour of the injector must coincide. In the

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gelenochnoy part of the inserted insole with the outer side are built the main shaft at 2.5 mm, and with the inner side - at 3 mm, in the heel part of the tabled shaft at 2 mm and the longest main shaft at 2 mm (Fig.).

The basis for the construction of the soles is the contour of the traces of the pads. On a clean sheet of paper pass the straight line, then put the spread of the traces of the pads so that the most protruding points of the contour of the nose and heel parts were found on the specified line. Sharply sharpened pencil draws the contour of the traces of the traces of a thin line (Fig. 6).

The sole is designed with heels, the length of which along the axis of symmetry of the heel part should be equal to the maximum width of the sole and

equal to 20 mm. The heel front line runs perpendicular to the axis of symmetry of the heel part. The distance from the inner contour of the sole to the gaps to lighten the heel is equal to 15 mm. The distance from the heel front line to the gaps for its relief is equal to 7 mm on the sole. The thickness of the partition between the cells is equal in the upper 2 mm, in the lower part - 3 mm.

The basis for the design of the sole in the plan with the running side serves the contour of the formed sole with the inner side. On the running side, the soles of the heels are applied, the position of the heel is determined. The drawing on the running surface is made taking into account the technological, operational and aesthetic requirements.

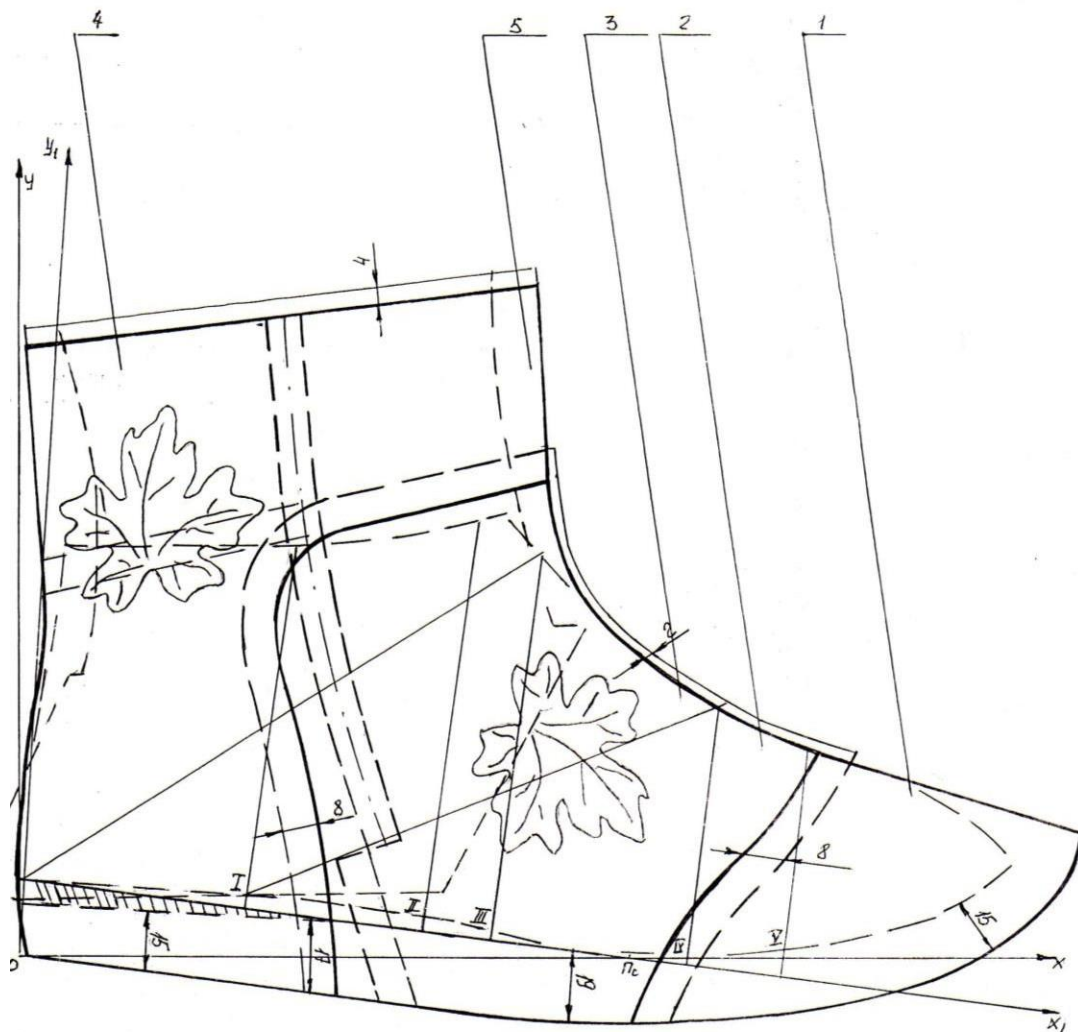


Figure 2 - Construction of external details of the top of the shoe

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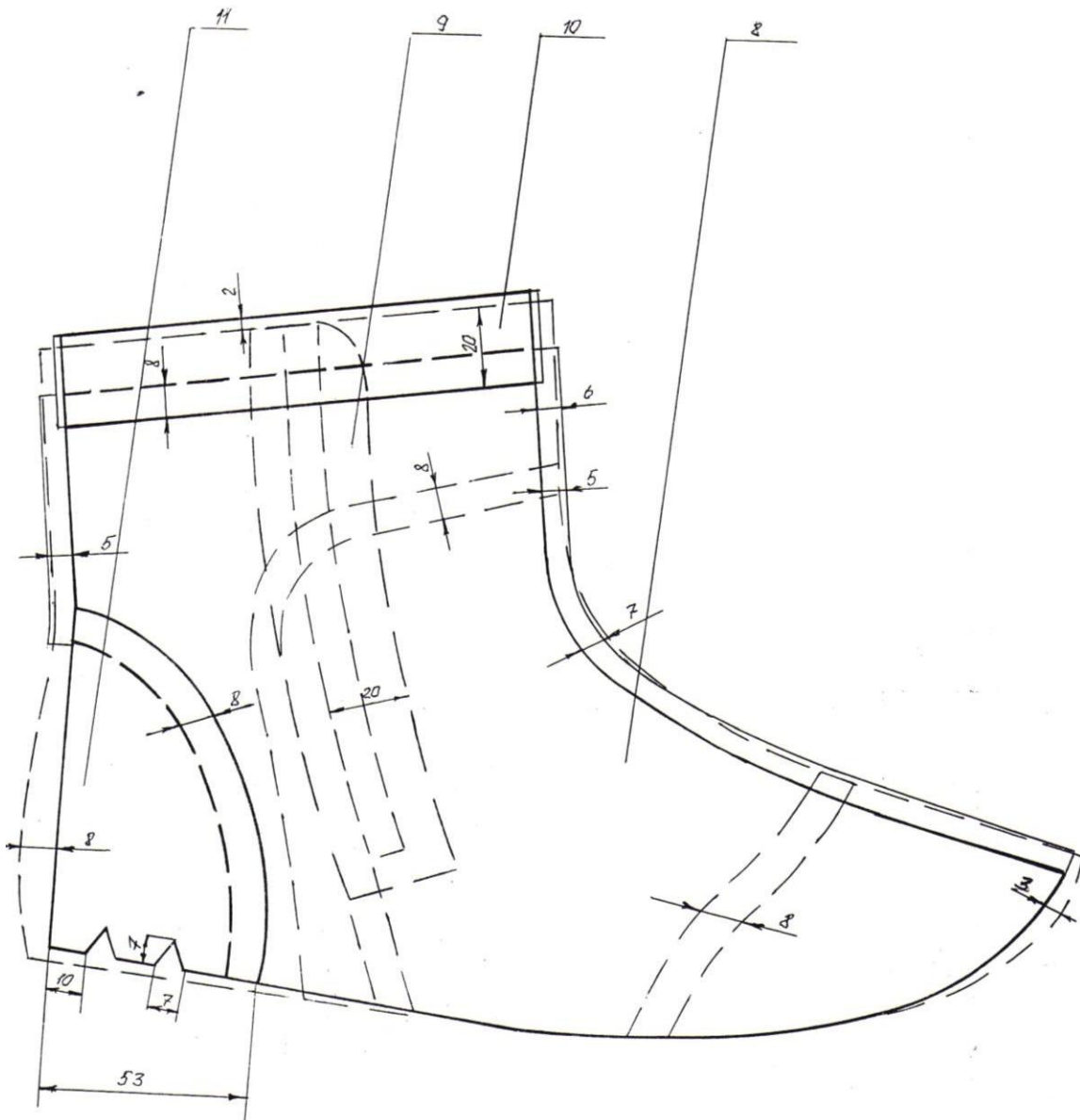


Figure 3- Construction of the inner details of the top of the shoe

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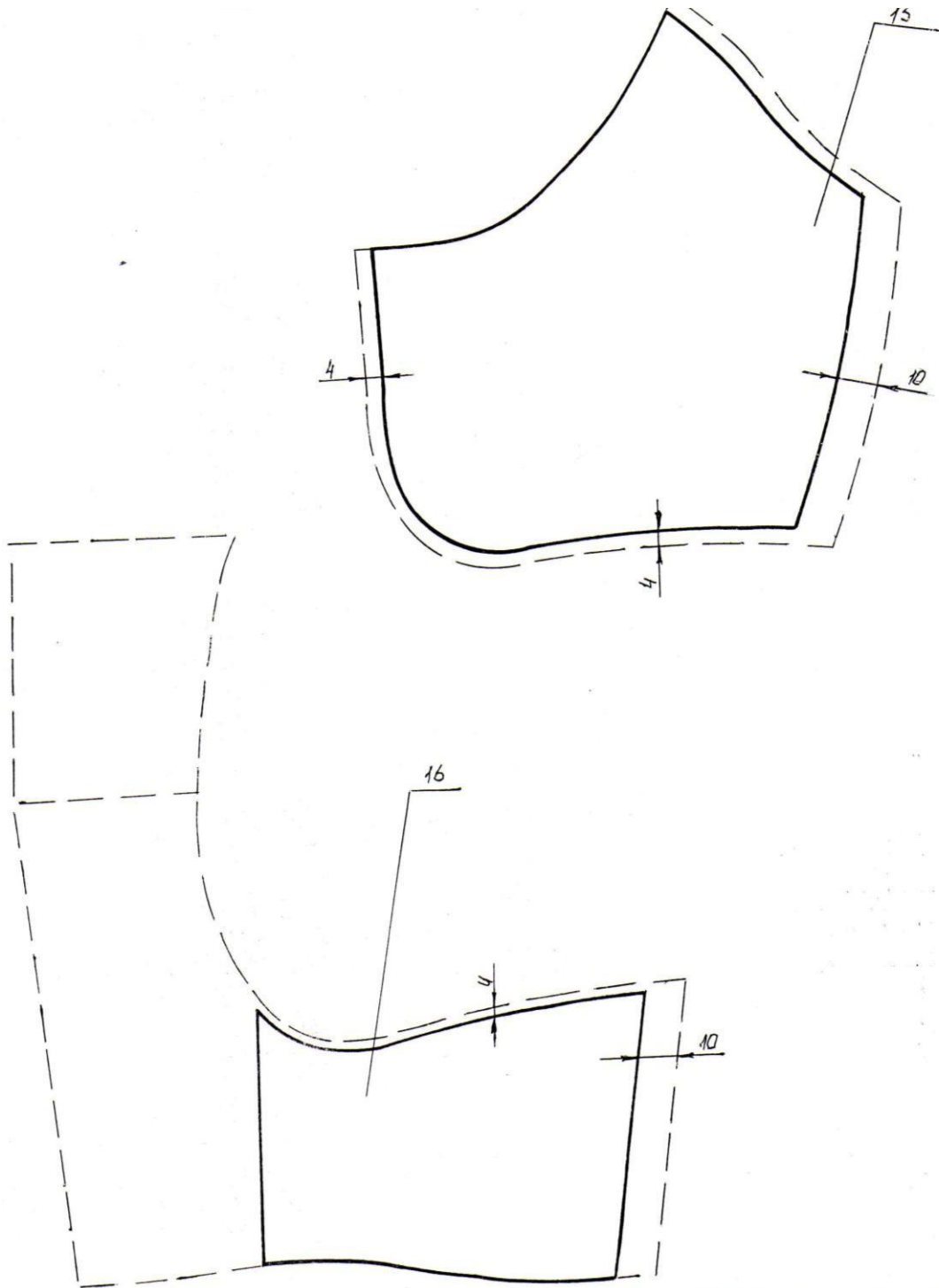


Figure 4 - Construction of the intermediate details of the upper part of the shoe

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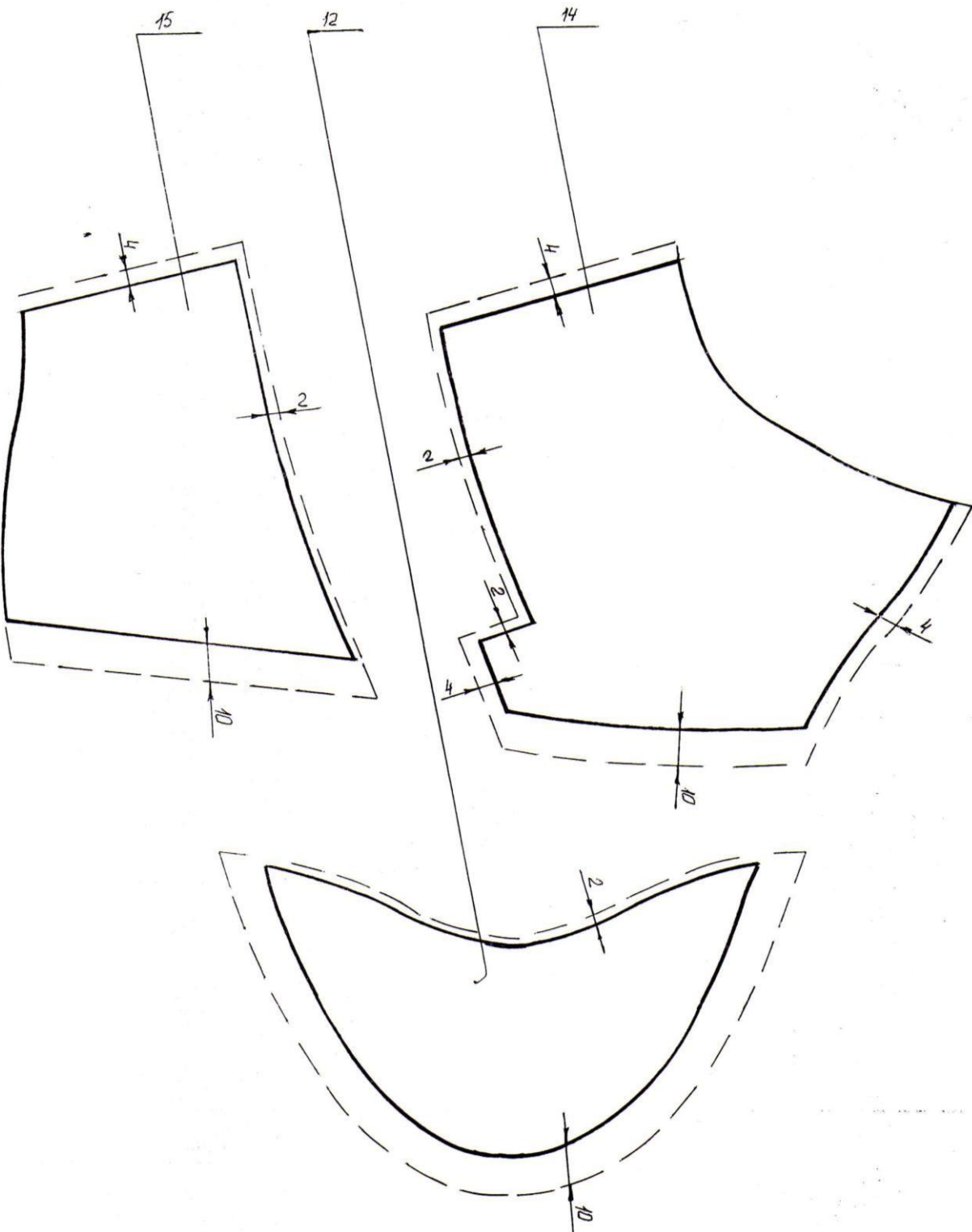


Figure 5 - Construction of intermediate details of the upper part of the shoe

Calculates the production program for the projected technological process of children's shoes

The production program represents a system of planned tasks for the release of products in the established range of nomenclature and quality, to meet the various needs of the consumer. The volume of

production in kind is calculated by taking into account the number of working days, the number of shifts and the number of shifts.

To calculate the number of working days, the fund of working time for the planned 2022, which is presented in Table 7.



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The point of failure is the minimum size of the output, which achieves the balance of sales revenue and production surplus.

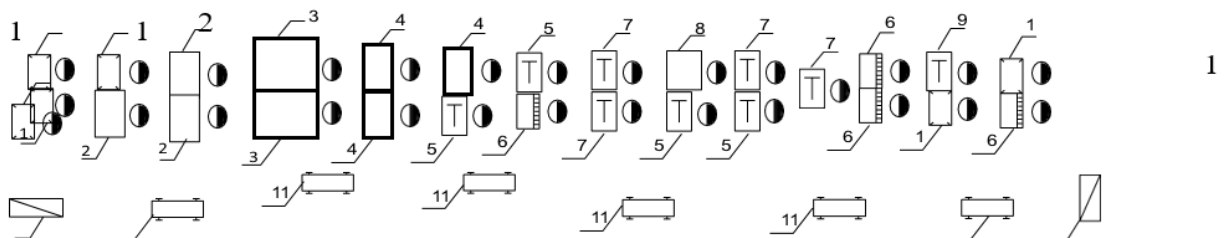
The point of innocence is found by graphical and analytical methods. Graphic point of innocence lies at the crossroads of sales volumes and full production volumes (in the breakdown of the latter into permanent and variable).

Analytical point of innocence ( $Tb / y$ ) is determined by the formula:

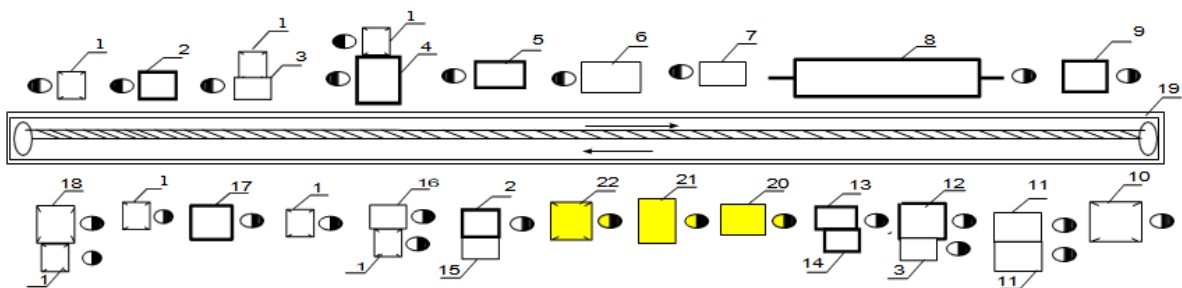
$$\frac{Tb}{y} = \frac{With_{UPZ}}{\Pi_{ed} - With_{UPPZ}}$$

where ZUPZ - conditional-permanent costs per unit of production, rub. ; B - the number of products; Price - unit price of products without VAT, rub. ; ZUPPZ - conditional-variable costs per unit of production, rub.

For the implementation of this project, the development of production strategies, competitive products from the skin purposefully develop a component of technological equipment, on the basis of which it is possible to form a technological process for the production of 500 units, including the production of a manpower. forms of production organization. It should also be noted that the developed technological chains can be used only for the production of footwear glue method of fastening. The layout of technological equipment and workplaces is presented below.



**Figure 6 - Scheme of the technological process of assembling the preparation of children's boots (capacity - 562 pairs per shift)**



**Figure 7 - Scheme of the technological process of assembling shoes for children's school shoes (capacity - 562 pairs per shift)**

The outer details of the top of the boots (union of the outer, the union of the inner, the detail of the union, the apex of the front, the apex of the outer apex, the apex of the inner apex, the decorative strap of the apex) are constructively constructed in a constructive manner. Additions to each detail are added to the joint - 8 mm, to the bend - 4 mm. To get the details of the crown, the details of the allies perform the following. First, they translate the detail on a tracing paper, cut out and make overlays in those places, where it is necessary to disperse. After that, the resulting template is combined on the drawing along the line of inclination and drawn along the contour.

To determine the direction of the "lightning" stops mark the point M on the middle of the upper canvas with the inner side and lead to the line SB,

connecting the points of intersection of the baseline lines IV and I, respectively, with the upper end. Lower point M' "Lightning" straps must be located on the line of the SB, if this point is located above the line of the SB, then wearing boots will be difficult.

The lightning valve is designed with a width of 28 mm. He has to close the lightning bolt with the side of the foot.

To draw the contours of the details fur linings use the contours of the structural base of the top without additions to the processing.

The lining of the designed boots consists of fur lining under the ankle, pins, valve under the zipper and leather.

Basically, the design of the details of the shoes is based on their constructive features (such as shoes,

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**ICV (Poland) = 6.630**  
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**OAJI (USA) = 0.350**

heel height, method of fastening and processing of details, etc.) and the development of traces of pads.

To obtain traces of the traces of the tray put a needle surface on a sheet of paper and the contour is drawn vertically with a pencil. A 10 mm drop is built into the contour and a pattern is cut along the drop line. On the entire perimeter are made incisions with a depth of 15 mm at a distance between them 15 mm. The cut pattern is glued to the traces of the pads with the subsequent tilting of the strip along the traces of the pads and mark the line of the ribs with a pencil. Template pads are removed from the pads, glued to a dense sheet of paper and cut along the marked contour.

For the best formation of the back of the main insole in the heel part is shortened to the magnitude  $yP$ , mm, which depends on the thickness of the insole and the curved profile of the side surface of the pads in the heel, e.g. from the corner  $\alpha$ , formed by the cutter and perpendicular to the pads in the given section.

The main half of the ridge is built on the contour of the main ridge. In the heel alternating parts, their contours coincide, and the anterior line of the main semicircle does not reach a cut of  $0.68D$  to 10 mm.

The gelenok is located along the axis of symmetry of the heel part and up to the anterior edge of the semicircle does not reach 8 mm. For the construction of the axis of the heel part of the symmetry section  $0.18 D$  divide the halves and the resulting cut is placed on the section  $0.68 D$ . Through the obtained points run the axis of symmetry of the heel part.

The profile is designed along the contour of the main insole, which is applied a drop on a stretch edge, equal to 15 mm. The gap is usually applied in two, three sizes, so the gap between the specified allowance on the stretch and the gap is 2 mm.

The built-in insole is built on the contour of the main insole with minor deviations. Thus, in the nasal part it is shortened by comparison with the main needle at 2 mm and is reduced to 1 mm, in the beam part the contour of the needle coincides. In the gelenochno part of the inserted insole with the outer side the width of the main is 2 mm, and with the internal - 4 mm, in the heel part of the inserted insole is 2 mm and the length of the main is 2 mm.

The basis for the construction of the soles is the contour of the traces of the pads. On a clean sheet of paper pass the straight line, then put the spread of the traces of the pads so that the most protruding points of the contour of the nose and heel parts were found on the specified line. Sharply sharpened pencil draws the contour of the trace traces of the pads with a thin line.

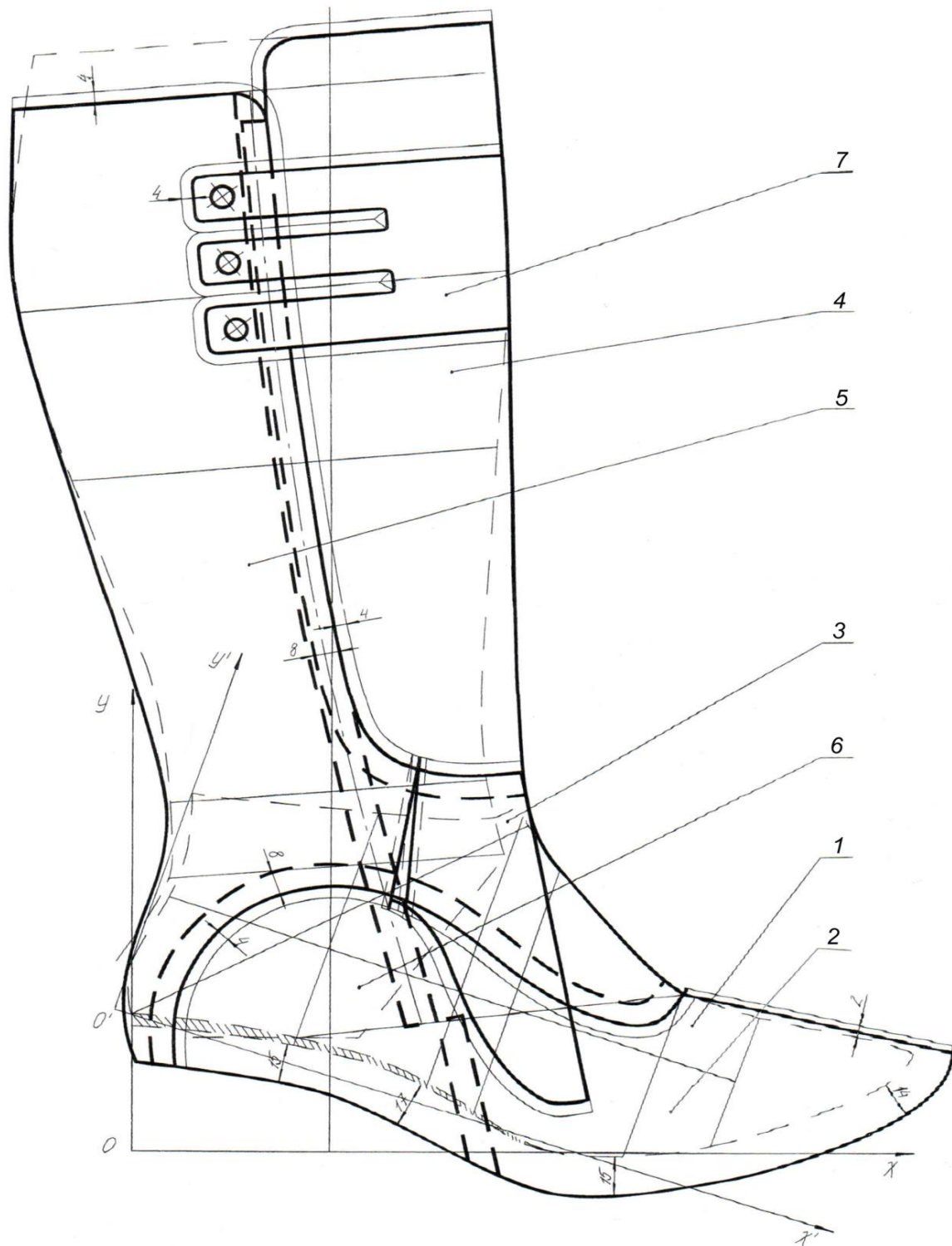
The sole is designed with heels, the length of which along the axis of symmetry of the heel part should be equal to the maximum width of the sole and equal to 72 mm. The heel front line runs perpendicular to the axis of symmetry of the heel part. The distance from the inner contour of the sole to the gaps to lighten the heel is equal to 15 mm. The distance from the heel front line to the gaps for its relief is equal to 7 mm on the sole. The thickness of the partition between the cells is equal in the upper part to 2 mm, in the lower part - 4 mm.

The basis for the design of the sole in the plan with the running side serves the contour of the formed sole with the inner side. On the running side, the soles of the heels are applied, the position of the heel is determined. The drawing on the running surface is made taking into account the technological, operational and aesthetic requirements.

Formed sole has a profiled section. The incision shows the thickness of the soles in different areas, the depth of the relief strips, the pattern on the walking surface of the soles and heels.

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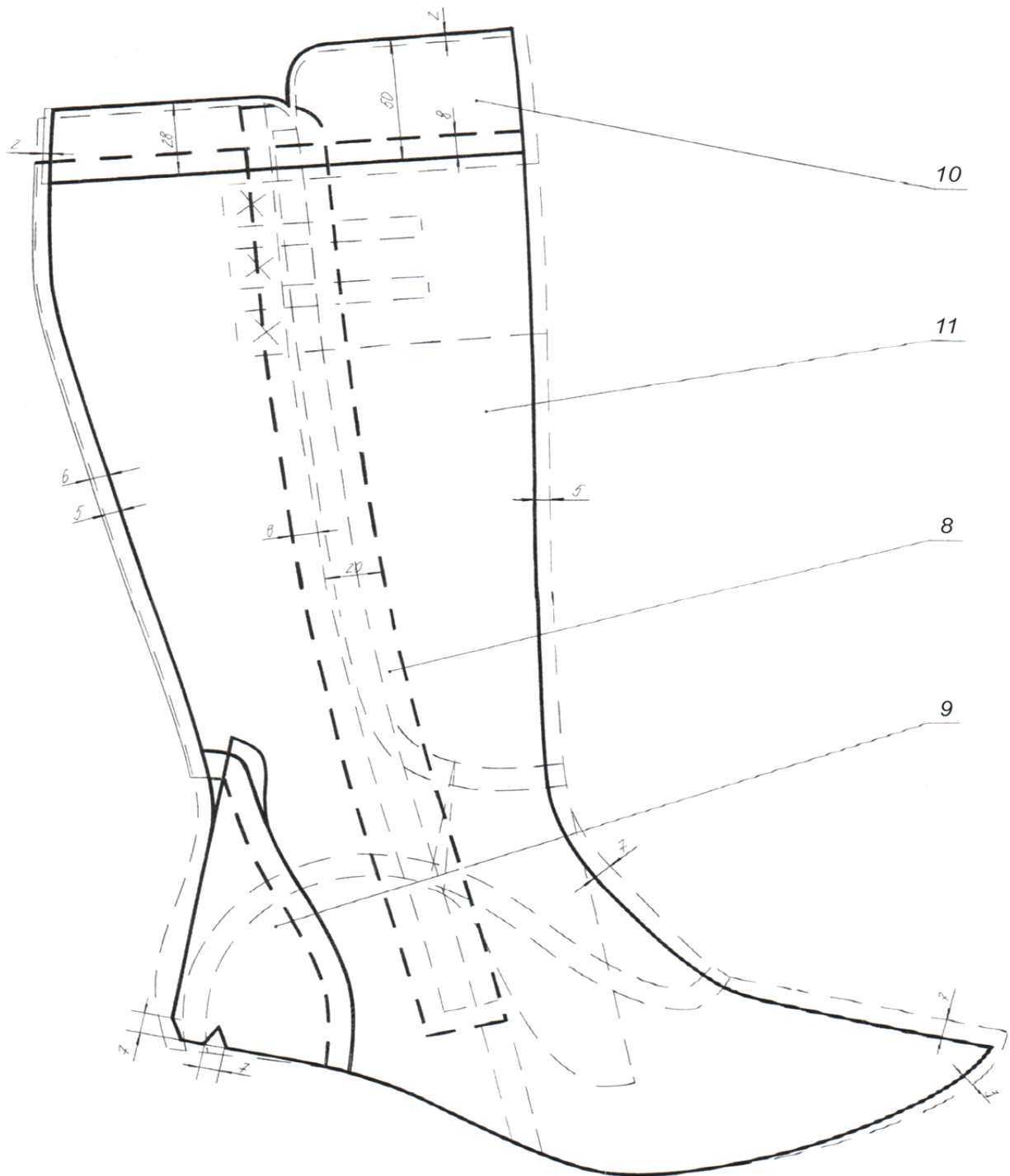
ISRA (India)	= 6.317	SIS (USA)	= 0.912	ICV (Poland)	= 6.630
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GIF (Australia)	= 0.564	ESJI (KZ)	= 9.035	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350



**Figure 8 - Scheme of the technological process of assembling shoes for children's school shoes (capacity - 562 pairs per shift)**

**Impact Factor:**

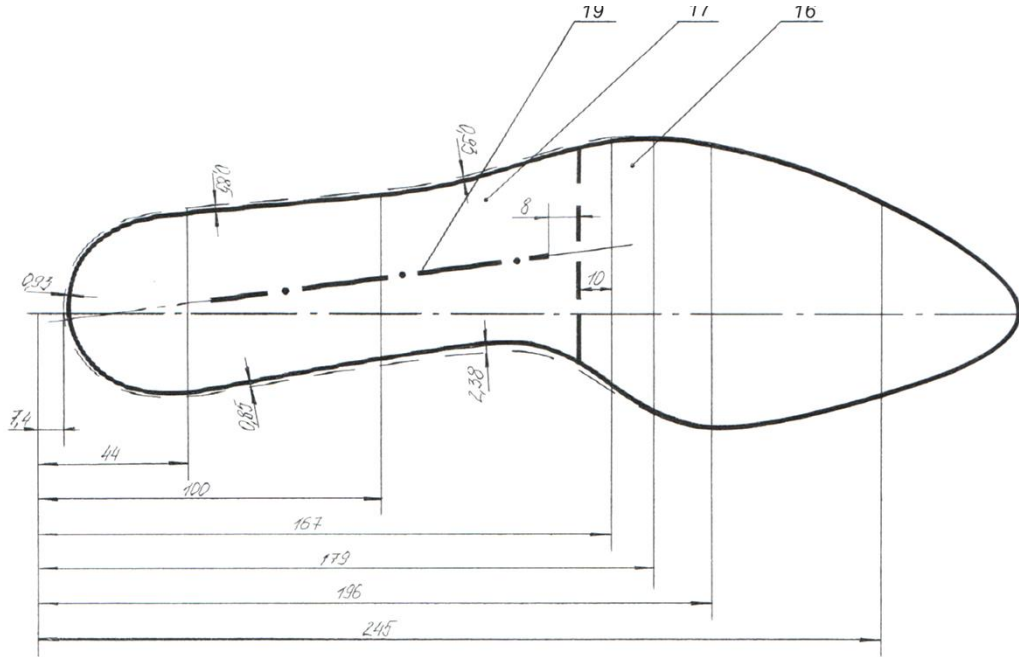
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<b>ISI (Dubai, UAE)</b>	<b>= 1.582</b>	<b>ПИИЦ (Russia)</b>	<b>= 3.939</b>	<b>PIF (India)</b>	<b>= 1.940</b>
<b>GIF (Australia)</b>	<b>= 0.564</b>	<b>ESJI (KZ)</b>	<b>= 9.035</b>	<b>IBI (India)</b>	<b>= 4.260</b>
<b>JIF</b>	<b>= 1.500</b>	<b>SJIF (Morocco)</b>	<b>= 7.184</b>	<b>OAJI (USA)</b>	<b>= 0.350</b>



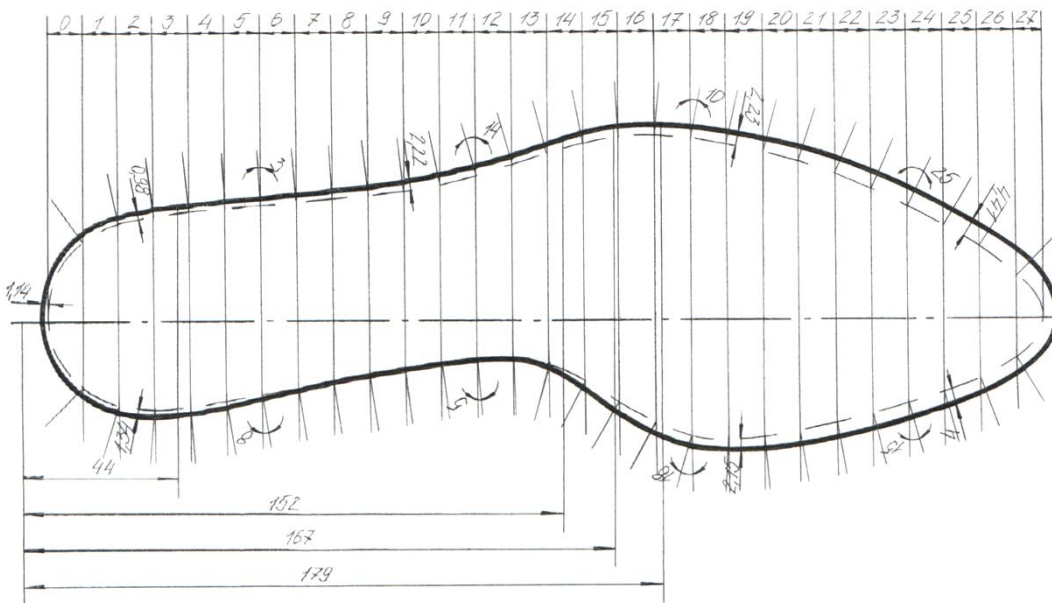
**Figure 9. Construction of internal details of the upper base of women's boots**

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**Figure 10 - Construction of the main insole and the inner contour of the formed soles of the basic models of women's boots**



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

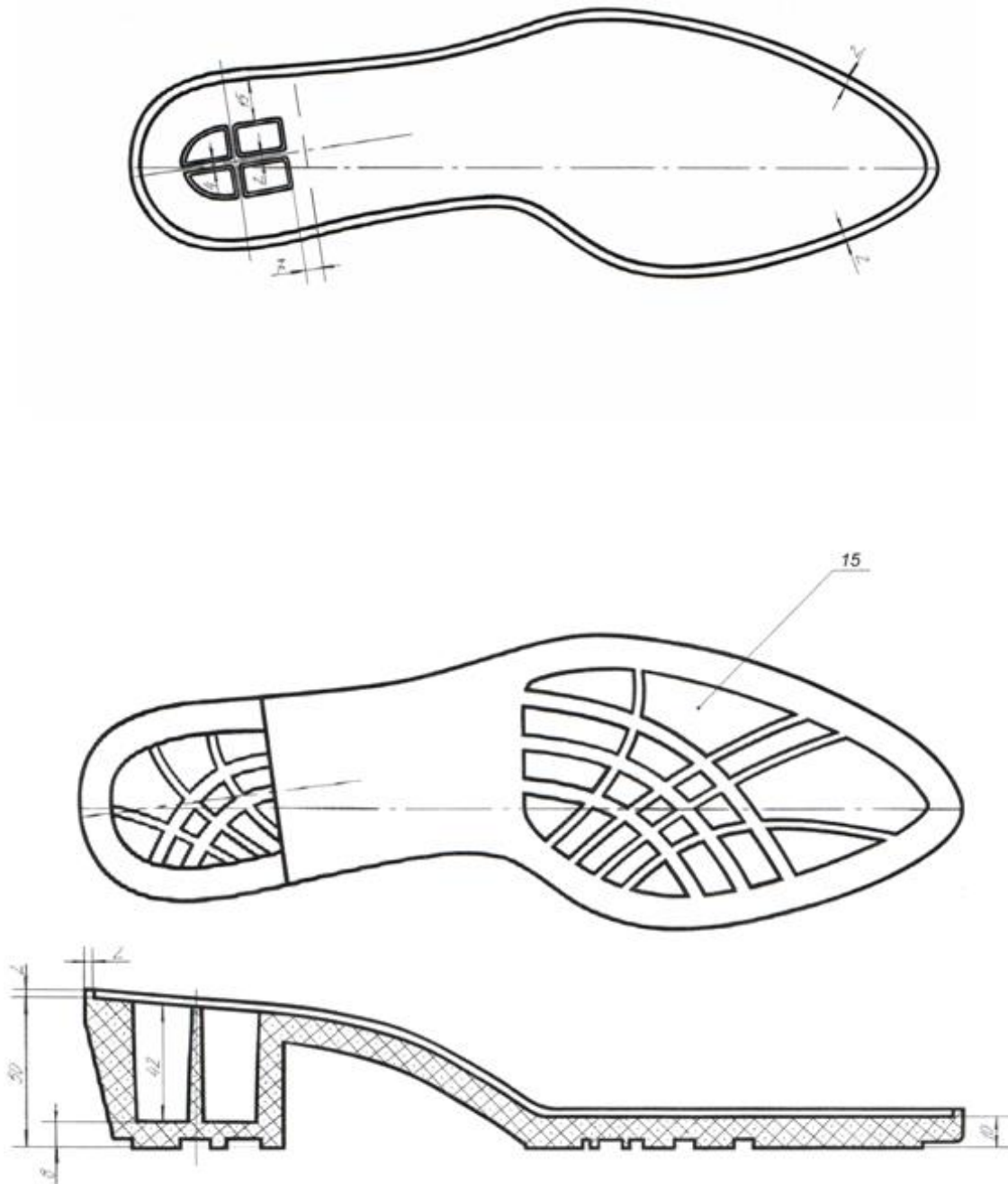
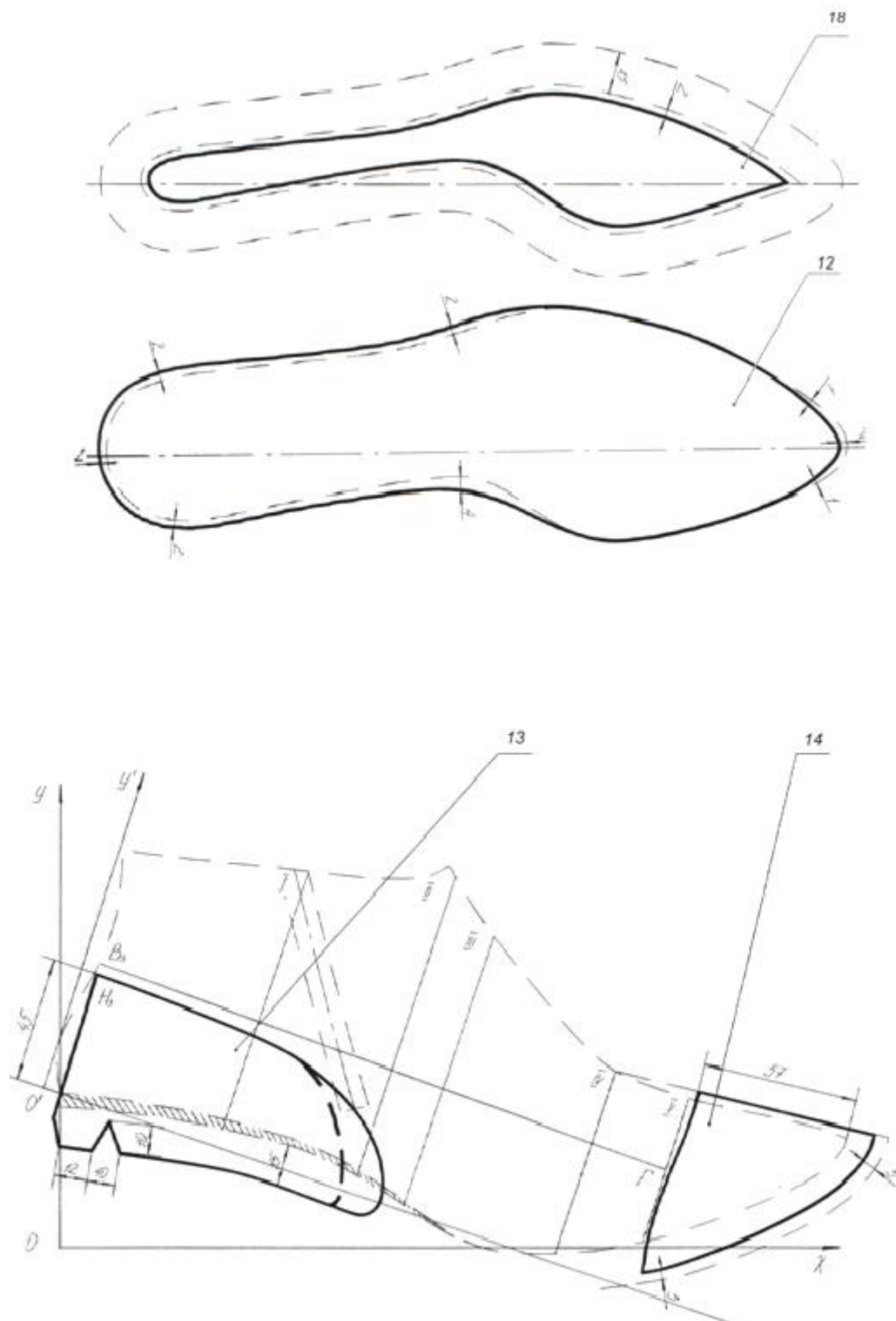


Figure 11 - Construction of soles with running and non-running sides, cutting of solesbasic models of women's boots

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



**Figure 12 - Construction of tabbed insoles, sheets, backpack and tray of basic models of women's boots**

On the basis of the design capacity is calculated by the type of work of the enterprise for the production of each j-y model.

The number of workers on the site of the collection of shoe blanks K sb.ZVOj, person, is determined by the formula:

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

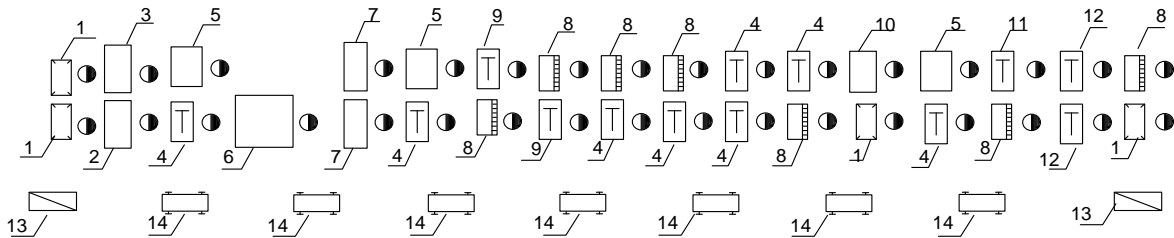
$$K_{сб.3BOj} = \frac{M_{см.пр. j} \cdot t_{сб.3BOj}}{T} \quad (18).$$

$$K_{sb.ob. j} = \frac{M_{см.пр. j} \cdot t_{сб.об. j}}{T} \quad (19)$$

The number of workers on the site of the collection of shoes  $K_{sb.ob. j}$ , чел., is determined by the formula:

**Table 8. Specification of equipment for the technological process of assembly of blanks for women's shoes**

01	ST-B	Base table	08	ST-B with an extractor	Working table with an elongated device
02	SS-20 "Comelz"	The machine for lowering the edges of the upper parts	09	244 cl. «Pfaff»	Sewing machine two-cornered with a flat platform
03	3SE-RZ Fortuna	Machine for cutting fur edges	10	01356 / P1	Drilling machine for drilling holes and inserting blocks and holnizens
04	441 cl. «Pfaff»	Sewing single car with a flat platform	11	Mod. 527-101 «DURCOPP ADLER»	Sewing machine for assembling details with a shift seam
05	01276 / P12	Machine for smoothing seams workpieces with one-time gluing of threads	12	591-900 cl. «Pfaff»	Sewing single-column machine
06	C1100B	Machine for duplication of upper parts with lining and tray	13	SJ-2	Shelving shelf
07	SOM 52	Machine for bending edges details with simultaneous application of glue-melting	14	TO. 059-76	Trolley for shoes
The coefficient of mechanization is 0.727. Number of employees - 33 people.					



**Figure - 13 Scheme of technological process of assembling women's shoes (capacity - 471 pairs)**

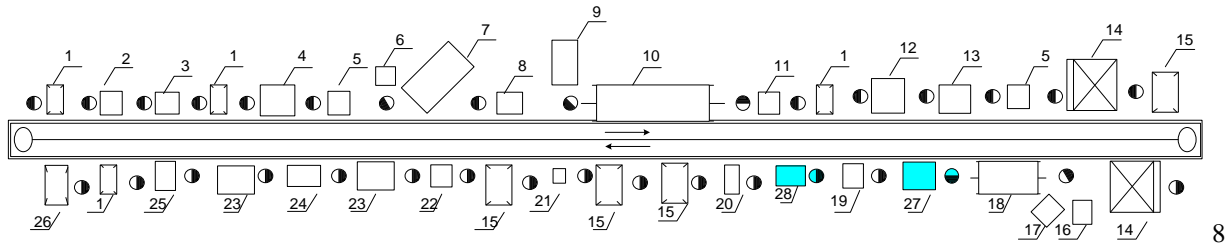


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OAJI (USA) = 0.350



**Figure 14** Scheme of the technological process of assembling women's shoes (capacity - 471 pairs)

It is necessary to perform auxiliary constructions for the design of the whole union. The vertex of the tongue of the union (point A) is located on the upper contour of the URK between II and III baseline lines. To conduct the line crossing of the tongue union it is necessary from point A below 3 mm and the resulting point to connect with the point union S. When designing the union, it is necessary to take into account that the minimum width of the union of the tongue in the upper part should be 35 mm, in the lower part - 45 mm, and the place of attachment of the tongue in the wing of the union should be at the level of the end.

The basic design of internal details of the top serves as a constructive basis of external details of the top without processing. The set of internal details of the upper half of the boot includes a textile lining under the union, a leather lining under the beret, a leather jacket. At the elongated edge of the inner parts of the top by comparison with the external details of the top are shortened to 7 mm.

The shape of the front parts of the leather lining under the beret and the textile lining under the union depends on the design features of the model and the method of assembly of the upper shoe. Along the line of the cantilever lining under the ridge is designed above the contour of the ridge at 2 mm. Such arrangement of skin linings under the beret and birch provides convenience of their assembly with subsequent performance of operations on attachment and trimming of excess skin lining.

The front edges of the lining under the ridge are designed at 4 mm above the line of inclination of the tongue of the union and the union, so as these edges are connected to the overlap. The lower edge of the underlayment under the ridge is designed constructively.

The leather part is designed in the heel part. The parameters of the construction of the skin are shown on the drawing.

Line bending textile linings under the union are designed along the bending line of the union. The front contour of the textile lining under the union is carried out equidistantly the contour of the lining under the ridge at a distance, equal to the width of the joint, ie. 8 mm.

The basis for designing the sub-linings are the contours of each external detail, drawn separately

from other details without processing on processing. Intermediate details of this model include: interpadding under the beret, interlayer under the union, interlayer under the back, backpack and tray.

When determining the shape and size of the details of the lining, it is necessary to take into account that the lining of any detail must fall under the line, fastening this detail with another, it is desirable that the 5 hit did not fall under the bend. Standards for designing details of linings are shown on the drawing.

The main half of the ridge is built on the contour of the main ridge. In the heel part, their contours coincide, and the front line of the main semicircle does not reach the cut of 0.68 D to 15 mm.

Gelenok is built on the axis of symmetry of the heel part. Up to the front edge of the semicircle it does not reach 10 mm. For the construction of the axis of symmetry of the heel part of the section 0.18 D we divide the halves and the resulting cut is placed on the section 0.68D. Through the obtained points we pass the axis of symmetry of the heel part.

The basis for the construction of the bed serves as a contour of the traces of the pads, which are applied to the stretch mark. The gap between the stretch edge and the gap is 2 mm.

The built-in insole is built on the contour of the main insole with minor deviations. Thus, in the nasal part it is shortened by comparison with the main insole by 3 mm and retained by 1 mm, in the beam part the contour of the injector must coincide. In the gelenochnoi part of the inserted insole with the outer side, the width of the base is 2.5 mm, and with the internal side - at 3 mm, in the heel part of the inserted insole is 2 mm and the length contour. To the drawing of the inner contour is added a rant with a width of 2 mm, which with the outer and inner side enters the line of the front of the heel, and then passes into the rant without a cross. The width of the wound without incisions in the heel part is 2 mm (including the shelf).

The front line of the heel runs perpendicular to the axis of symmetry of the heel part and builds it with a radius of 120 mm. The distance from the inner contour of the sole to the gaps to lighten the heel is equal to 15 mm. The distance from the heel front line to the gaps for its relief is equal to 7 mm on the sole. The thickness of the partition between the cells is equal in the lower part of 3.5 mm, in the upper - 2.5 mm.

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 ESJI (KZ) = 9.035  
 SJIF (Morocco) = 7.184

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

The basis for the design of the sole in the plan with the running side serves the contour of the formed sole with the inner side. On the running side, the soles of the heels are applied, the position of the heel is determined. The drawing is developed with the account of technological, operational and aesthetic

requirements.

The formed sole has a profiled section, the profile of which is reflected in the incision. The incision shows the thickness of the soles in different areas, the height of the shelves, the depth of the light floors.

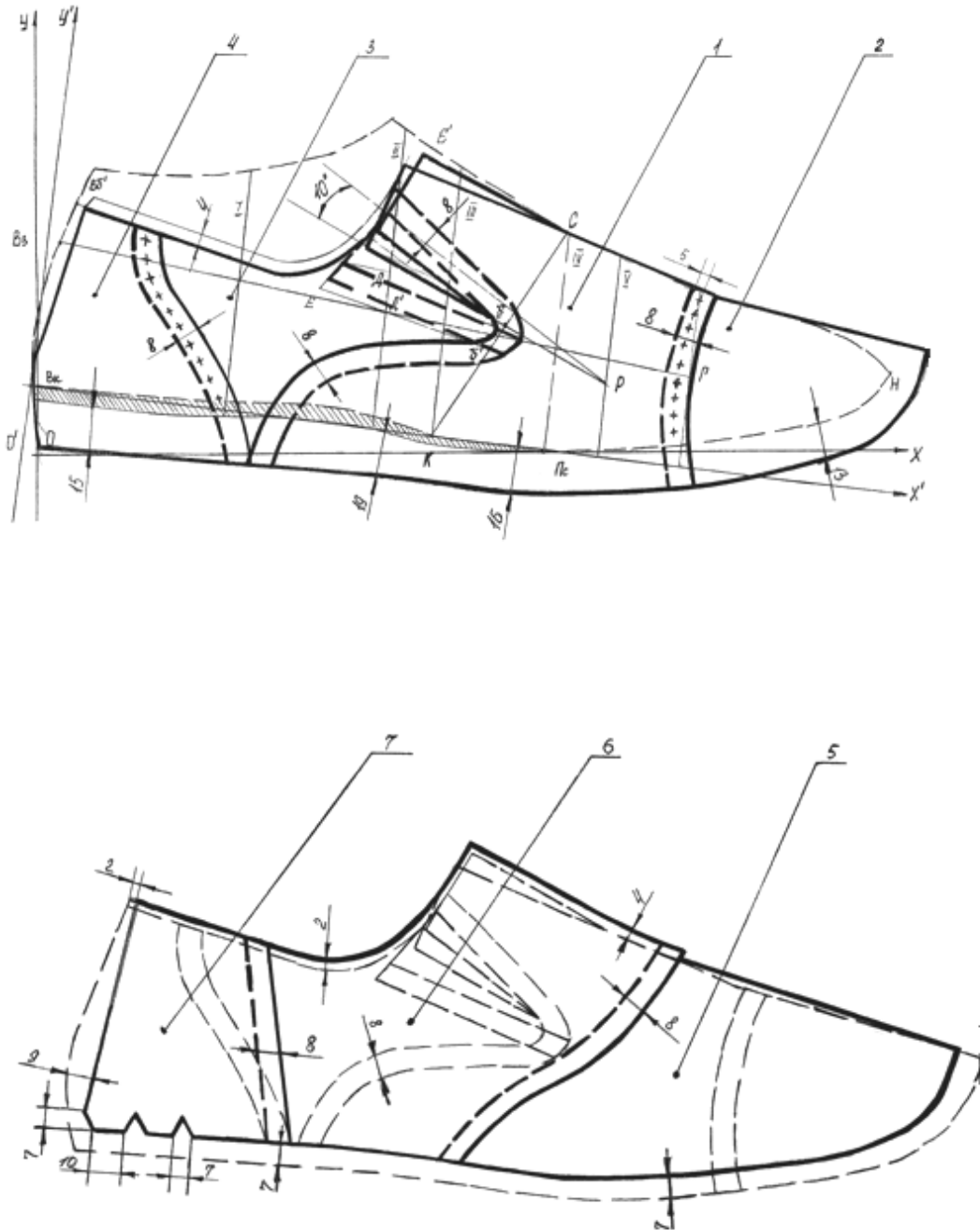


Figure 15 - Construction of external and internal details of the upper half of men's autumn semi-boots

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SJIF (Morocco) = 7.184

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

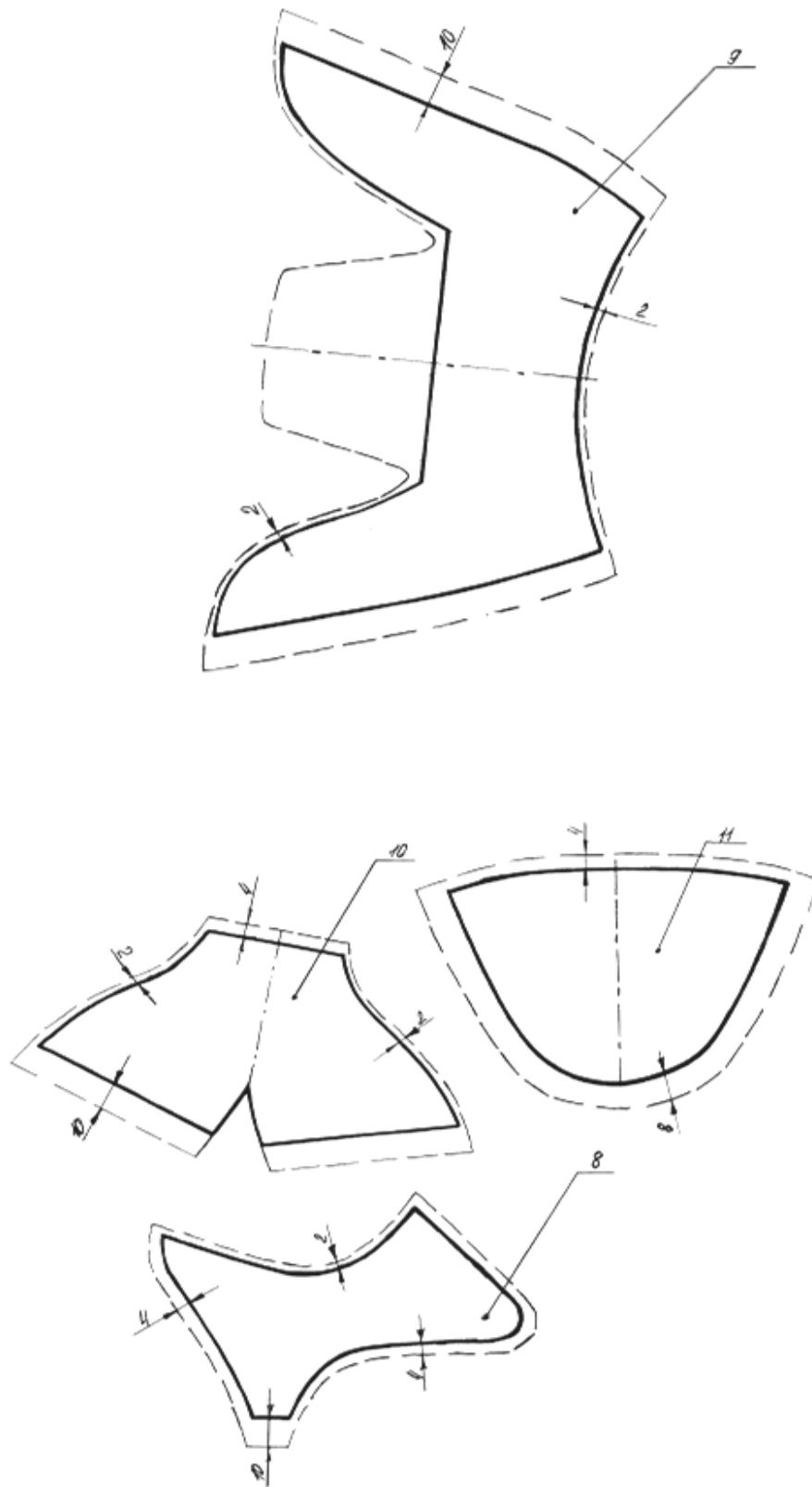
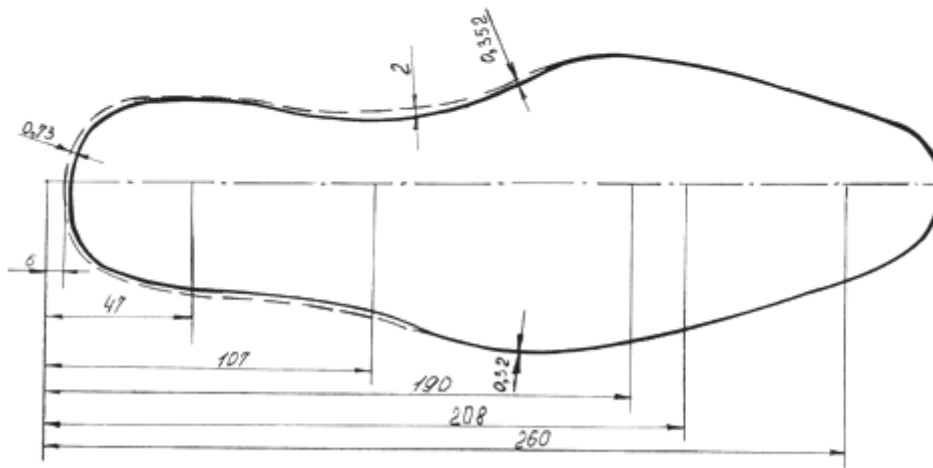
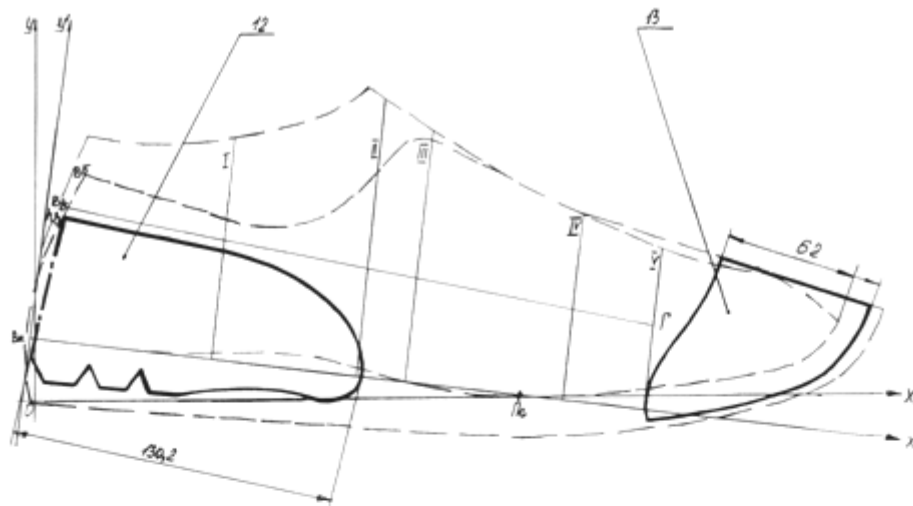


Figure 16 - Construction of intermediate details of the upper half of men's autumn semi-boots

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



Picture 17- Construction of the backrest and tray, the main insole of the base model men's half-boots

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

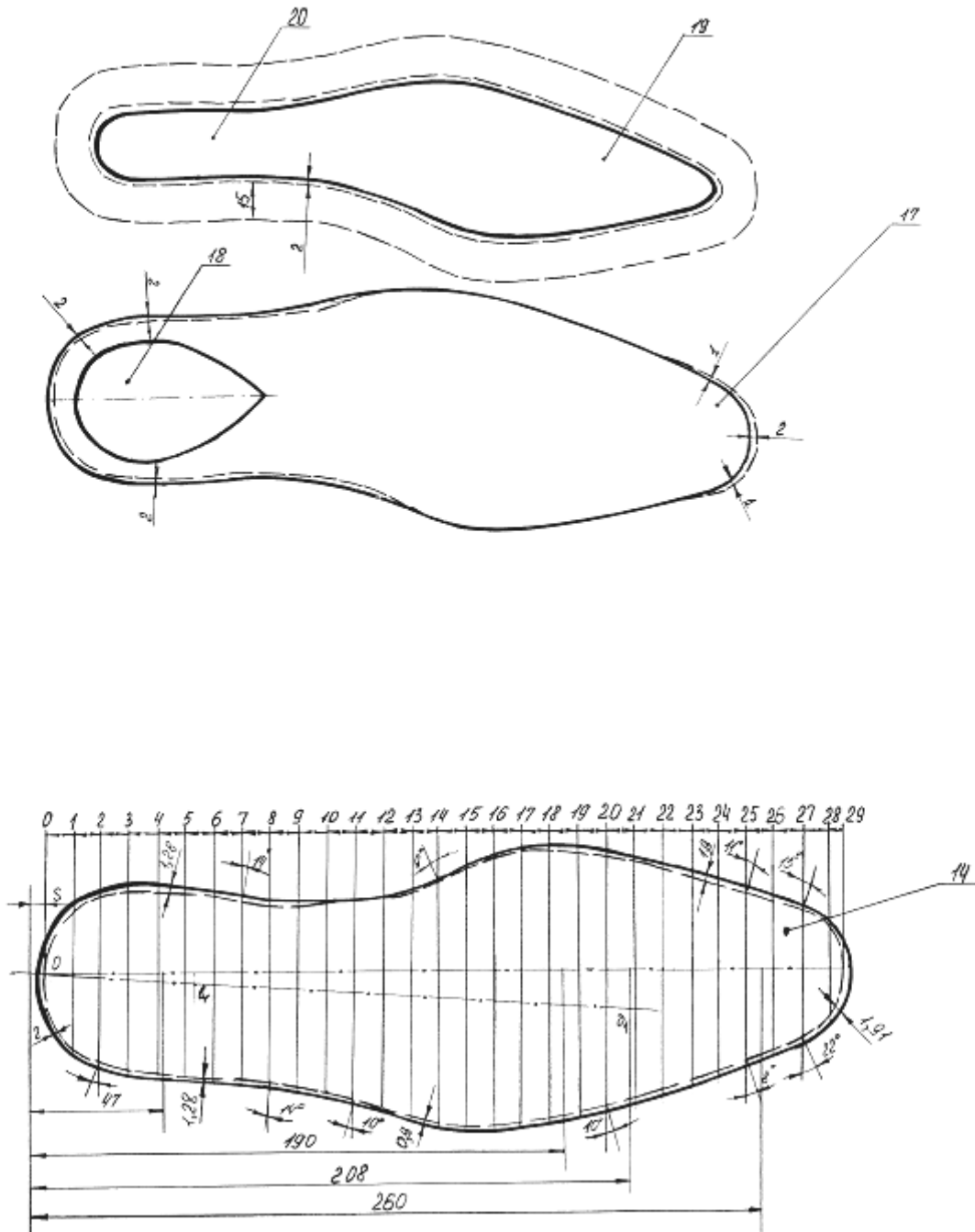
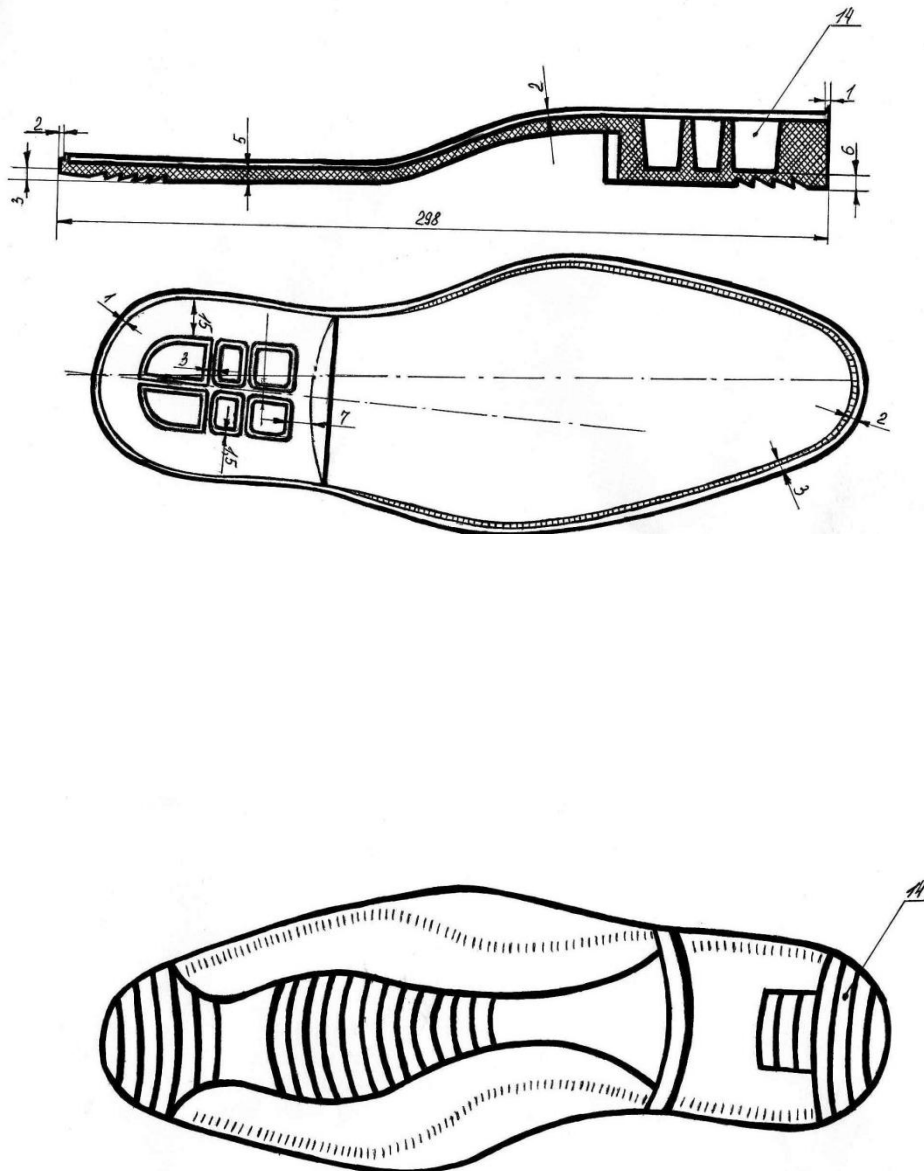


Figure 18 - Construction of tabbed insoles and base models men's half-boots

**Impact Factor:**

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<b>ISI (Dubai, UAE)</b>	<b>= 1.582</b>	<b>ПИИЦ (Russia)</b>	<b>= 3.939</b>	<b>PIF (India)</b>	<b>= 1.940</b>
<b>GIF (Australia)</b>	<b>= 0.564</b>	<b>ESJI (KZ)</b>	<b>= 9.035</b>	<b>IBI (India)</b>	<b>= 4.260</b>
<b>JIF</b>	<b>= 1.500</b>	<b>SJIF (Morocco)</b>	<b>= 7.184</b>	<b>OAJI (USA)</b>	<b>= 0.350</b>



**Figure 19 - Construction of the inner contour of the molded sole, soles with running and non-running sides and cutting soles of base models men's half-boots**

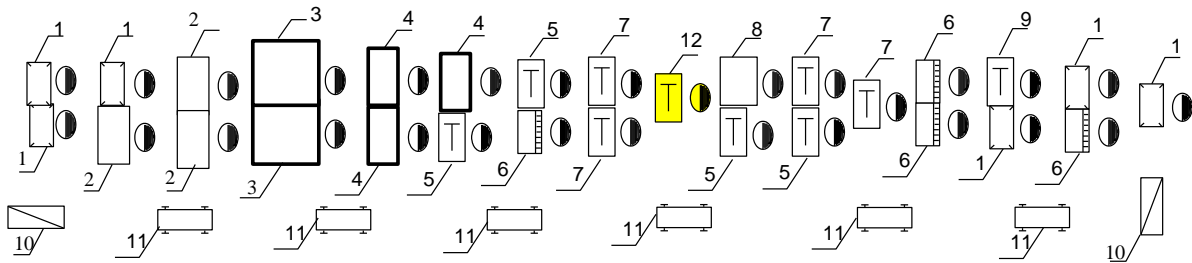
For the analysis of the effectiveness of the work of footwear enterprises developed the basis for the development of the software product, allowing to calculate the receipt of money from operating activities. This program will become an instrument that will help the head of the enterprise to calculate and analyze the results of production at any time, and also in the case, if the cash flow decreases or

decreases. raises the phenomenon of insolvency, and will be able to take the necessary measures in a timely manner. The proposed methodology gives the opportunity to constantly monitor consumer demand for appropriate types of footwear, the ability of the population and the structure of the market to form a competitive assortment of enterprises, educational and training institutions.

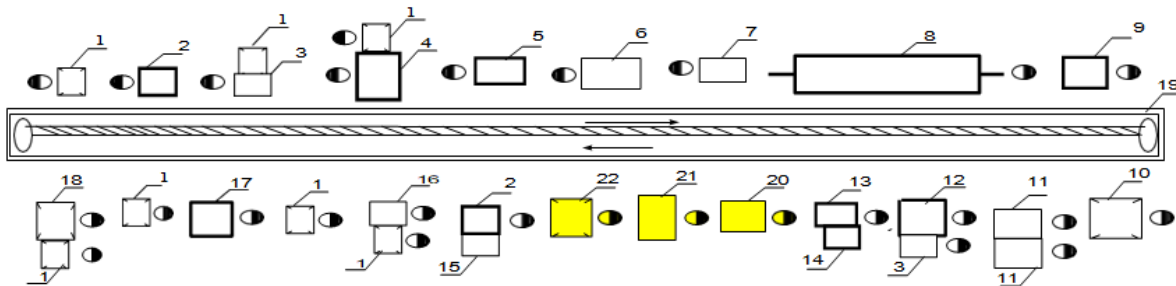
<b>Impact Factor:</b>	ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
	ISI (Dubai, UAE) = 1.582	ПИИИ (Russia) = 3.939	PIF (India) = 1.940
	GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
	JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 0.350

**Table 9. Specification of equipment for the assembly of men's semi-boots**

01	ST-B (Russia)	Base table	07	Pfaff 591-726 (Germany)	Sewing machine for fastening details with automatic threading
02	SS20 Comelz (Italy)	The machine for lowering the edges of the upper parts	08	01276 / P12 (Czech Republic)	Machine for smoothing seams with simultaneous gluing of threads
03	A2000 Selmac (Italy)	Duplication of top lining and inserting of thermoplastic tray	09	GP 2 Colli Italy	Sewing machine for fastening details with one-time cutting of lining overlays
04	RPP67TE Sagita (Italy)	Machine for bending edges of parts with simultaneous application of glue-melting and gluing of fastening threads	10	SJ-2	Shelving shelf
05	Pfaff 574-900 (Germany)	Sewing machine for fastening details with two-seam seam	11	TO.059-76	Trolley for shoes
06	ST-B with hood (Russia)	Prayer table and gluing details	12	F81 CMCI (Italy)	Machine for moccasins lines
The coefficient of mechanization is 0.643. Number of workers - 28 people.					



**Figure 19 - Scheme of technological process of assembly of male semi-finished products (capacity - 650 pairs per shift)**



**Figure 20 - Scheme of technological process (capacity - 650 pairs per shift)**

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The financial well-being and sustainability of the enterprise in many respects depends on the provision of money, ensuring the coverage of its obligations. The lack of a minimum necessary reserve of funds can indicate the financial difficulties. In its turn and the surplus of money can be a sign that the enterprise is making a profit. The reason for these losses may be related to inflation and depreciation of money, as well as the possibility of their profitable allocation and receipt of additional income. In any case, it is the analysis of cash flows that allows you to establish a real financial situation in the enterprise. Money flow is the difference between the amounts of transactions and the payment of funds of the company for a specified period of time. It is characterized by the degree of self-financing of the enterprise, its financial strength, financial potential, profitability.

by the flow of equal amounts of money (or results in cost) on this step;

ottokom, equal payments on this step;

balance, equal difference between flow and flow.

Money flow usually consists of fractional flows from separate types of activity:

cash flow from the investment activity of the enterprise;

cash flow from operating activities;

cash flow from financial activities.

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

to improve operational management, especially from the point of view of balanced actions and expenditures of funds;

increase in sales volumes and optimization of losses at the expense of greater opportunities for maneuvering the company's resources;

increase the efficiency of management of long-term obligations and the cost of their services, improve the conditions of negotiations with creditors and suppliers;

creation of a reliable base for assessing the effectiveness of the work of each of the divisions of the company, its financial condition as a whole;

increasing the liquidity of the company.

Every enterprise has a place to be in all three types of activity.

In the current flow of investment activities as a return, the distribution of pre-allocated steps for the calculation period is spent on the creation and operation of new fixed assets and the liquidation, replacement or replacement of the replacement. In addition, the cash flow from investment activities includes changes in working capital (the increase is considered as the flow of money, the decrease - as an invention). Also include own funds invested in the

deposit, as well as costs for the purchase of valuables from other business entities, intended for project financing. As a stream of cash flow from investment activities include income from the sale of outstanding assets (sale of shoes or sale of obsolete equipment).

The main sources of income are sales of products and other income. The volumes of production must be indicated in natural and cost terms. The source information for determining the revenue from the sale of products is set by the steps for each type of product. Therefore, the proceeds from the sale of inputs and outputs in real money should be taken into account the income and expenses from non-realizable operations, not directly related to the production of products. To him, in particular, relate:

income from the lease of property in rent, or leasing;

receipt of funds at the closing of deposit accounts and on purchased valuables;

return loans provided to other participants.

Ottoki from operating activities are formed from the cost of production and surplus products, which usually consist of production deductions and taxes. The financial activity refers to the operation of funds with respect to the investment project, ie. not at the expense of the project. They consist of equity (equity) capital and attracted funds. Current flows from financial activities as deposits include investments in equity and additional funds: subsidies and grants, borrowed funds, including and for the account of the outstanding enterprise; as repayments - the cost of repayment and servicing of loans and issued by long-term enterprises, as well as the need to pay dividends on shares of the enterprise.

Money flows from financial activity to a large extent are formed during the development of financing schemes and in the process of calculating the effectiveness of the investment project.

If the manufactured footwear is not fully realized, the enterprise loses part of the profit, which is necessary for further development of production. In order to reduce losses, the manufacturer must have daily information about the sale of products and make decisions about the timely change in the price of specific models of shoes. Prepared the basis for the development of the software product, allowing to calculate the receipt of cash from operating activities. This program becomes a tool for the sales manager or marketer, which controls the sales process of a specific model. As a result of the proposed calculation we get a clean slate of operating activities. A decrease in the sales volume leads to a decrease in the cash flow and requires a reduction in the holiday price of the product with the purpose of increasing the sales volume.



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	<b>GIF (Australia) = 0.564</b>	<b>ESJI (KZ) = 9.035</b>	<b>IBI (India) = 4.260</b>
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1. Volume of sales (these are included in the manual and depend on the model released);
2. The unit price of the item (these are included in the manual);
3. Vyruchka = 1 2;
4. Algorithm for calculating variable costs:

4.1. Raw materials and basic materials =  $\sum_{i=1}^n$  Consumption rate of i-th base material Price of i-th material;

4.2.1. Ktr - coefficient, taking into account transport costs (these are included in the manual (0.15));

4.2. Raw materials and basic materials with accounting of transport costs =  
= 4.1 · 4.2.1 + 4.1;

4.3. Auxiliary materials =  $\sum_{i=1}^n$  Consumption rate of auxiliary material · Price i-go material;

4.4. Auxiliary materials with accounting for transport costs = 4.3 · 4.2.1 + 4.3;

4.5.1. The total power of the installed equipment (these are included in the manual);

4.5.2. Equipment load factor (data are included manually);

4.5.3. Tsm - the duration of the shift (these are included in the hand (Tsm = 8));

4.5.4. Dr - the number of working days in a year (given to the hand (Dr = 249));

4.5.5. Loss of energy during transmission (these are introduced into the hand (0.85));

4.5. Annual amount of electricity consumed for technological purposes =  $\frac{4.5.1 \cdot 4.5.2 \cdot 4.5.3 \cdot 4.5.4}{4.5.5}$ ;

4.6.1. Price 1 kW (data are included in the manual);

4.6. Expenditures on fuel and energy = 4.5 · 4.6.1;

4.7.1. The number of working days in which the i-i model is issued (these are included in the manual);

4.7.2. Issue of items in a shift (these are included in the manual);

4.7. Issue per year = 4.7.1 · 4.7.2;

4.8.1. Coefficient of labor capacity with accounting output (these are included in the manual);

4.8. Costs for fuel and energy per unit of calculation =  $\frac{4.6 \cdot 100 \cdot 4.8.1}{4.7}$ ;

5. Calculation of earnings;

5.1. Hourly rate of the first category of workers-contractors (these are included in the manual);

5.2. The average tariff coefficient of workers-contractors (these are included in the manual);

5.3. Production program in working hours, calculated per year (these are included in the manual);

5.4. Direct fund of wages of workers-contractors = 5.1 · 5.2 · 5.3;

5.5.1. Quantity of the main workers of the i-th category (these are included in the manual);

5.5.2. The number of auxiliary workers of the i-th category (these are included in the manual);

5.5.3. Hourly rate of the main workers of the i-th category (these are included in the manual);

5.5.4. Hourly rate of auxiliary workers of the i-th category (data are included in the manual);

5.5.5. Tariff fund of basic salaries of full-time employees =  $\sum_{i=1}^n$   $\frac{5.5.1}{5.5.3} \cdot 5.5.3 \cdot 4.5.3$ ;

5.5.6. Tariff fund of wages of auxiliary workers = temporary workers =  $\sum_{i=1}^n$   $\frac{5.5.2}{5.5.4} \cdot 5.5.4 \cdot 4.5.3$ ;

5.6. Quantity of reserve workers (data are included in the manual);

5.7. The average tariff coefficient of reserve workers (these are included in the manual);

5.8.1. Percentage surcharge for reserve work (these are included in manual labor);

5.8.2. Daily tariff rate for workers of the first category (these are included in the manual);

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

5.9. Additional payments to reserve workers for the performance of work on operations = 5.8.2 · (5.7 - 5.2) · 5.6;

5.10. Hourly wage fund of workers-contractors = 5.4 + (5.8 + 5.9) · 4.5.4;

5.11.1. Percentage surcharge up to daily expenses for non-working time during the working day (these are included in handicrafts (0.25));

5.11. Daily fund of workers' salaries =  $\frac{5.10}{100} + \frac{5.10 \cdot 5.11.1}{100}$ ;

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$$5.12. \text{ Daily fund of salary of workers-substitutes} = \underline{5.5.5} + \frac{5.5.5 \cdot 5.11.1}{100};$$

$$5.22. \text{ Daily fund of wages of auxiliary workers} = \underline{5.5.6} + \frac{5.5.6 \cdot 5.11.1}{100};$$

5.13.1. Percentage premium to the monthly fund (these are included in the manual (9.64));

$$5.13. \text{ Monthly salary of workers} = \underline{5.11} + \frac{5.11 \cdot 5.13.1}{100};$$

$$5.14. \text{ Monthly fund of wages of workers-substitutes} = \underline{5.12} + \frac{5.12 \cdot 5.13.1}{100};$$

$$5.23. \text{ Monthly fund of wages of auxiliary workers} = \underline{5.22} + \frac{5.22 \cdot 5.13.1}{100};$$

5.20. Annual salary fund of workers-contractors = 5.13;

5.21. Annual salary fund of employees-part-time = 5.14·4.5.4;

5.24. Annual salary fund for auxiliary workers = 5.23·4.5.4;

5.15. Basic salary of production workers = 5.10 + 5.5.5·4.5.4;

5.16. Additional earnings for production workers = (5.13 + 5.14·4.5.4) - 5.15;

5.17.1. Rate of the single social tax (these are included in the manual tax (ECN = 0.26));

5.17. Dimensions of deductions on ECN = (5.15 + 5.16)·5.17.1;

$$5.18. \text{ Costs on the main and additional earnings per calculation unit, including deductions on ECN} = \frac{5.15 + 5.16 + 5.17}{4.7.1 \cdot 4.7.2} \cdot 100 \cdot 4.8.1;$$

$$5.19. \text{ Expenses on the basic salary on the calculation unit} = \frac{5.15}{4.7.1 \cdot 4.7.2} \cdot 100 \cdot 4.8.1;$$

5.20. Variable costs = 4.2 + 4.4 + 4.8 + 5.18;

Algorithm for calculating constant losses:

6.1. Coefficient, taking into account the costs of preparation and development of production (these are included in the manual);

6. Costs for preparation and development of production = 5.19·6.1;

7. Calculation of costs for the maintenance and operation of equipment:

$$7.1. \text{ Basic and additional salary of auxiliary workers} = \underline{5.24} + \frac{5.24 \cdot 5.17.1}{100};$$

7.2.1. Cost of technological equipment =  $\sum_{i=1}^n$  Quantity of i-th technological equipment·Price of i-th equipment;

7.2.2.1. Coefficient, taking into account the cost of installation (these are included in the manual (0.1));

7.2.2. Cost of technological equipment with cost of installation = 7.2.1·7.2.2.1 + 7.2.1;

7.2.3. Cost of equipment = 7.2.2·7.2.2.1;

7.2.4. The cost of the equipment = 7.2.2 + 7.2.3;

7.2.5. Percentage deductions to the repair fund (data are included in the manual (8%));

7.2. Expenses for the repair fund of equipment = 7.2.4·7.2.5;

7.3.1. Depreciation rate of technological equipment (these are included in the manual (10%));

7.3.2. Depreciation rate of other equipment (these are included in the manual (7.7%));

7.3. Depreciation deductions on the repair fund = 7.2.2·7.3.1 + 7.2.3·7.3.2;

7.4.1.1. Percentage deductions for low-value and fast-moving tools (data are included in the manual (0.05));

7.4.1. Cost of low-value and fast-moving tools = 7.2.2·7.4.1.1;

7.4.2.1. Percentage of deductions for the restoration of low-value and fast-moving tools (data are included in the manual (20%));

7.4.2. Expenditures on the restoration of low-value and fast-moving tools = 7.4.1·7.4.2.1;

7.4. Expenditures on low-value and fast-moving tools = 7.4.1 + 7.4.2;

7.5.1. Cost of i-th models (data are included in the manual);

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$$7.5.2. \text{ Annual volume of issue} = \sum_{i=1}^n \underline{7.5.1} \cdot 4.7;$$

7.5.3. Percentage of deductions per intra-production transfer (these are included in the manual transfer (0.82%));

$$7.5. \text{ Costs for intramuscular transfer} = 7.5.2 \cdot 7.5.3;$$

$$7.6. \text{ Expenditures on maintenance and operation of equipment} = 7.1 + 7.2 + 7.3 + 7.4 + 7.5;$$

7.7.1. Percentage of deductions for other expenses (these are included in the manual (10%));

$$7.7. \text{ Other expenses} = 7.6 \cdot 7.7.1;$$

$$7.8. \text{ Total cost of maintenance and operation of equipment} = 7.6 + 7.7;$$

$$7. \text{ Costs for content and operation of equipment per cost unit} = \frac{7.8 \cdot 100}{4.7.1 \cdot 4.7.2} \cdot 4.8.1;$$

8. Calculation of general production costs:

8.1.1. Quantity of managers, specialists, employees of the i-th position (these are included in the manual);

8.1.2. Salary in the month of i-th position (given contributions to the hand);

$$8.1.3. \text{ Annual salary fund of managers, specialists, employees} = \sum_{i=1}^n (8.1.1 \cdot 8.1.2) \cdot 12, \text{ where } 12 - \text{ the number of months in a year;}$$

$$8.1. \text{ Basic and additional salary of managers, specialists, employees} = \underline{8.1.3} + \frac{8.1.3 \cdot 5.17.1}{100};$$

8.2.1. Price for 1 m<sup>2</sup> buildings (these are brought into the hand);

8.2.2. Production area of the building (these are brought into the handrail);

8.2.3. Capital investments in the building = 8.2.1 · 8.2.2;

8.2. Depreciation of buildings and constructions on full recovery = 8.2.3 · 0,012, where 1,2 - depreciation rate of buildings and constructions on full restoration;

8.3.3.1. Conditional coefficient, characteristic of fuel consumption per kg of heating 1 m<sup>2</sup> per day at different temperatures in one degree (these are introduced into the hand (0.02));

8.3.3.2. The volume of the production building (these are included in the manual);

8.3.3.3. The length of the heating period, the days (these are included in the hand (186));

8.3.3.4. Temperature inside the premises (these are introduced into the hand (18));

8.3.3.5. The temperature of the external air is the average for the heating period (these are included in the manual (6));

8.3.3.6. Price per unit of fuel (these are included in the manual);

$$8.3.3. \text{ Heating costs} = \frac{8.3.3.1 \cdot 8.3.3.2 \cdot 8.3.3.3 \cdot (8.3.3.4 + 8.3.3.5) \cdot 8.3.3.6}{1000};$$

8.3.4. Quantity of lamps (data are included in the manual);

8.3.5. Price for 1 kW · h (these are brought into the hand);

8.3.6.1. Power of lamps (these are included in the manual (75));

$$8.3.6. \text{ Costs on local lighting} = \frac{8.3.6.1 \cdot 8.3.4 \cdot 4.5.4 \cdot 4.5.3 \cdot 8.3.5}{1000};$$

8.3.7. The norm of enlightenment 1 m<sup>2</sup> production area (data are introduced manually);

$$8.3.8. \text{ Expenses on general lighting} = \frac{8.3.7 \cdot 8.2.2 \cdot 4.5.3 \cdot 4.5.4 \cdot 8.3.5}{1000};$$

8.3.9. The cost of lighting = 8.3.6 + 8.3.8;

8.3. Costs of the building = 8.3.3 + 8.3.9;

8.4.1. Percentage of deductions for the repair fund of the building (these are included in the manual (3%));

8.4. Expenses on the repair fund of buildings and structures = 8.2.3 · 8.4.1;

8.5. Labor protection costs = 8.5.1 · (8.5.3 + 8.5.4);

8.6. General production costs = 8.1 + 8.2 + 8.3 + 8.4 + 8.5;

8.7. Other expenses = 8.6 · 0.1;

8.8. Total costs for general production costs = 8.6 + 8.7;

$$8. \text{ Expenditures on public production costs per unit of calculation} = \frac{8.8 \cdot 100}{4.7.1 \cdot 4.7.2} \cdot 4.8.1;$$

9.1. Percentage of deductions per household expenditures (data are included in handicrafts (290%));

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9. General expenses =  $5.19 \cdot 9.1$ ;
10. Constant costs =  $6 + 7 + 8 + 9$ ;
11. Production self-sufficiency =  $4 + 10$ ;
- 12.1. Percentage of deductions for commercial expenses (data are included in the manual (1%));
12. Commercial costs =  $11 \cdot 12.1$ ;
13. Full self-sufficiency =  $11 + 12$ ;
14. Interest on loans included in self-sufficiency (data are included in manual);
15. Profit before tax deduction =  $3 - 4 - 10 - 8.2 - 7.3 - 14$ ;
- 16.1. Profit rate on profit (these are levied manually (20%));
16. Taxes and fees =  $15 \cdot 16.1$ ;
17. Net income =  $15 - 16$ ;
18. Depreciation =  $8.2 + 7.3$ ;
19. Pure flow from operational activity =  $17 + 18$ .

The implementation of this algorithm can be done with the help of a software product Microsoft Excel, installed in the workplace of practically any specialist.

For this calculation it is important to differentiate the data involved in the calculation. For the calculation of self-sufficiency of the specific output models are constant and variable data, which depend on the production equipment, the composition of the main and auxiliary materials, including. In an Excel spreadsheet, these cells are highlighted with a blue color. In the process of monitoring the sale of a specific model, these data remain unchanged. For other models, these data are corrected.

The calculation also contains data that do not depend on the model and are included in the calculation table once. They are highlighted with a green flower. Calculated formulas in the table are highlighted in yellow color, recalculated according to it is performed automatically when changing the source data. Basic source data, which are used in the monitoring process, are the unit price of the product and the volume of sales. Thus, the calculation can be made daily or in the chosen time range, with only the sales volume and unit price of the item for a given period, we will receive the flow of money for this period. Algorithm for calculating the receipt of cash from operating activities is presented in Table 10

**Table 10. Algorithm for calculating the receipt of funds from operational activities**

Name of the indicator	Ed. measurements	The value of the indicator
1	2	3
Sales volume	par	12656
The unit price of the item	руб.	974,58
Vyruchka	руб.	= D5·D6
Calculation of variable costs		= D13 + D16 + D29 + D61
Raw materials and basic materials	руб.	42224
Coefficient that takes into account transport costs	%	0.15
Raw materials and basic materials with accounting for transportation costs	руб.	= D11·D12 + D11
Auxiliary materials	руб.	3594,37
Coefficient that takes into account transport costs	%	0.1
Auxiliary materials with accounting for transportation costs	руб.	= D14·D15 + D14
The total power of the installed equipment	kW	76.27
Equipment load factor		0.89
Duration of shifts	час	8
The number of working days per year	days	249
Loss of energy when transferring		0.85

## Impact Factor:

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Annual amount of electricity consumed for technological purposes	kW * h	= (D17·D18·D19·D20) / D21
Price 1 kW	руб.	3.6
Expenditures on fuel and energy	руб.	= D22·D23
The number of working days in which the model is issued	days	56
Issue of products in a shift	par	678
Issue of publications per year	par	= D25·D26
Coefficient of employment with accounting for graduation		0.224
Expenditures on fuel and energy per unit of calculation	руб.	= (D24·100·D28) / D27
<u>Calculation of salary</u>		
Hourly rate for 1st category of workers-contractors	руб.	50
The average tariff coefficient of workers-contractors		= 'Sr.tar.koef-ty and Tar. fund ZP '! E12
Production program in working hours, calculated per year	час	153339,19
Direct fund of wages of workers-contractors	руб.	= D33·D34·D35
Tariff fund of salary of the main employees	руб.	= 'Sr.tar.koef-ty and Tar. fund ZP '! F22
Tariff fund of wages of auxiliary workers-contractors	руб.	= 'Sr.tar.koef-ty and Tar. fund ZP '! F32
The number of reserve workers	чел.	11
The average tariff rate for reserve workers		1,469
Percentage surcharge for reserve workers	%	0.15
Daily rate for workers of the first category	руб.	400
Additional payments to reserve workers for qualification	руб.	= D41·D42·D39·D40
Additional payments to reserve workers for the performance of work on operations	руб.	= D42·(D40-D34)·D39
The hourly wage fund of workers-contractors	руб.	= D36 + (D43 + D44) * D20
Percentage surcharge up to daily expenses for non-working time during working days	%	0.25
Daily fund of wages of workers-contractors	руб.	= D45 + (D45·D46) / 100
Daily fund of wages of subordinates	руб.	= D37 + (D37·D46) / 100
Daily fund of wages of auxiliary workers	руб.	= D38 + (D38·D46) / 100
Percentage surcharge to the monthly fund	%	9.64
Monthly salary fund of workers-contractors	руб.	= D47 + (D47·D50) / 100
Monthly fund of wages of employees	руб.	= D48 + (D48·D50) / 100
Monthly fund of wages of auxiliary workers	руб.	= D49 + (D49·D50) / 100
Annual salary fund of workers-contractors	руб.	= D51

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Annual fund of wages of subordinates	руб.	= D52·D20
Annual salary fund for auxiliary workers	руб.	= D53·D20
Basic salary of production workers	руб.	= D45 + D37·D20
Additional earnings for production workers	руб.	= (D51 + D52·D20) ·D57
The rate of the single social tax	%	0.26
The size of deductions on the ECN	руб.	= (D57 + D58)·D59
Costs per osn and dop ZP on the calculation unit including deductions on ESN	руб.	= (D57 + D58 + D60) / (D25·D26) ·100·D28
Expenses on the basic salary for the calculation unit	руб.	= D57 / (D25·D26) ·100·D28
Calculation of constant losses		= D67 + D93 + D126 + D128
Coefficient, taking into account the cost of preparation and development of production	%	0.02
Costs of preparation and development of production	руб.	= D62·D66
<u>Calculation of costs for the maintenance and operation of equipment</u>		
Basic and additional salary for auxiliary workers	руб.	= D56 + D56·D59
Cost of technological equipment	руб.	3772900
Coefficient, taking into account the cost of installation	%	0.1
The cost of technological equipment with the cost of installation	руб.	= D70·D71 + D70
The cost of other equipment	руб.	= D72·D71
The cost of this equipment	руб.	= D72 + D73
Percentage of deductions to the repair fund	%	0.08
Expenses for the repair fund of equipment	руб.	= D74·D75
Depreciation rate of technological equipment	%	0.1
Depreciation rate of other equipment	%	0.077
Depreciation is charged to the repair fund	руб.	= D72·D77 + D73·D78
Percentage deductions for low-value and fast-moving tools	%	0.05
The cost of low-value and fast-moving tools	руб.	= D72·D80
% deductions for restoration of low-value and fast-moving tools	%	0.2
Expenditures on the restoration of low-value and fast-moving tools	руб.	= D81·D82
Expenditures on low-value and fast-moving tools	руб.	= D81 + D83
The cost of the product	руб.	= G81
Annual volume of issue	руб.	= G86
Percentage deductions for in-house relocation	%	0.0082
Costs of intra-industrial migration	руб.	= D86·D87

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Expenditures on maintenance and operation of equipment	руб.	= D69 + D76 + D79 + D84 + D88
Percentage of deductions for other expenses	%	0.1
Other expenses	руб.	= D89·D90
All costs for maintenance and operation of equipment	руб.	= D89 + D91
Costs for content and operation of equipment on a costing unit	руб.	= (D92·100) / (D25·D26)·D28
<u>Calculation of general production costs</u>		
Annual salary fund of managers, specialists, employees	руб.	= 'Annual fund ZP'! C22
Basic and additional salary of managers, specialists, employees	руб.	= D97 + (D97·D59)
Price for 1 m2 buildings	руб.	1800
Production area of the building	m2	861.72
Capital investments in the building	руб.	= D99·D100
Depreciation rate of buildings and constructions on full restoration	%	0.012
Depreciation of buildings and structures on full restoration	руб.	= D101·D102
Conditional coefficient, characteristic of fuel consumption per kg of heating 1 m2 per day at different temperatures in one degree		0.02
Volume of production facilities occupied by production streams	m3	2757,504
The length of the heating period	days	186
Temperature inside the premises	degrees	18
Outdoor air temperature is average for the heating period	degrees	6
Price per unit of fuel	руб.	595
Heating costs	руб.	= D104·D105·D106·(D107 + D108)·D109 / 1000
Quantity of lamps	шт.	70
Price for 1 kWh	руб.	3.6
The power of lamps	W.	75
Costs on local lighting	руб.	= (D113·D111·D19·D20·D112) / 1000
The norm of enlightenment 1 m2 production area	W.	13
Expenditures on general lighting	руб.	= (D115·D100·D19·D20·D112) / 1000
The cost of lighting	руб.	= D114 + D116
Costs on the content of the building	руб.	= D110 + D117
Percentage of deductions for the repair fund of the building	%	0.03

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Expenses on the repair fund of buildings and structures	руб.	= D101·D119
Costs of labor protection	руб.	31500
General production costs	руб.	= D98 + D103 + D118 + D120 + D121
Percentage of deductions to the repair fund	%	0.1
Other expenses	руб.	= D122·D123
All costs are borne by the general production costs	руб.	= D122 + D124
Expenditures on public production costs per unit of calculation	руб.	= (D125·100) / (D25·D26)·D28
Percentage of deductions for household expenses	%	2.9
Household expenses	руб.	= D62·D127
Production self-sufficiency	руб.	= D9 + D64
Percentage deductions for commercial expenses	%	0.01
Commercial expenses	руб.	= D129·D130
Full self-sufficiency	руб.	= D129 + D131
Interest on loans included in self-sufficiency	руб.	
Profit before tax deduction	руб.	= D7-D9-D64-D103-D79-D133
Profit tax rate on profit	%	0.2
Taxes and fees	руб.	= D134·D135
Net income	руб.	= D134-D136
Depreciation	руб.	= D103 + D79
Pure intoxication from operational activities	руб.	= D137 + D138

### The conclusion

Thus, footwear enterprises should be oriented as external (consumer enterprises, competition, market conjuncture, etc.), as well as internal factors, such as the volume of profitability, profitability, coverage. However, it is impossible to take into account and anticipate all situations that can arise during the implementation of shoes, ie. some models of shoes at a certain stage are not used in demand. In this case, it is necessary to show another, not usually advertised side of marketing: if the shoe, let alone without taking into account the requirements of the market, has already been produced, then it must be implemented. For this purpose, in order to react to the lower prices of competitors, it is necessary to reduce too many stocks, to be free from damaged, defective footwear, to liquidate the remnants, to attract large amounts of food; using this discount. There are an order of twenty different types of discounts, but for the most common types of discounts there are some types of discounts that are used at different levels of enterprises, subsistence organizations, trade. Therefore, the use of discounts by the enterprise can go to the initial reduction of prices in the event of overload of production capacity, the reduction of the market share

due to the failure of competition with the parties-competitors, etc. In this case, the company takes care of its own efforts, developing activities to reduce them at the expense of improving equipment and technology, the introduction of new types of materials, the constant improvement of production quality. And all this requires from companies with large financial losses, but not the least, contributes to the increase of competitiveness of individual types of products from the skin and the enterprise as a whole. In addition, the greater the number of issued footwear products, the greater the degree of reduction of production, which leads to a reduction in prices, and most importantly - creates such conditions for the functioning of the market, which will not be able to reap the benefits.

With the transition to a new economy, improving the quality and competitiveness of leather products has become a strategic task for all leather and shoe enterprises in the country and the region as a whole, there is a need to take into account the laws and market requirements, master a new type of economic behavior, adapt all aspects of their activities to the changing situation, should take into account changes in consumer demand with the withdrawal of interests of consumers before the industry. Fulfillment of these



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tasks is possible only on the basis of deep research by manufacturers of domestic footwear products, the needs of hotel groups (consumer segments), methods of examination of quality and competitiveness. The position in the shoe industry of UFO and SKFO is not in the last queue and the result is the incompetence of many managers of UFO and SKFO shoe companies. Therefore, the complicated situation led to the development of strategies for the development of competitive production of leather products in the UFO and SKFO.

The issues related to the development of domestic shoe production in UFO and SKFO were considered. The results of the conducted work revealed favorable conditions for the implementation of the strategy for the development of the required and competitive production:

- large concentration of skilled labor force;
- coordinated specialization of producers;
- perennial shoe traditions;
- a small number of local suppliers of quality raw materials, components;
- high demand in UFO and SKFO for quality shoes.

We consider that for the development of domestic producers of competitive and demanded products it is necessary:

- increase in investment attractiveness of the sector;
- creation of conditions conducive to the improvement of the supply of material and raw materials;
- protection of the domestic market from illegal trade in goods;
- export stimulation;
- legalization of preferential taxation of producers;
- development of interconnected system of supply and demand, production-technological and innovation, pricing, finance, personnel policy and personnel management;
- improvement of quality and design of the released product;
- unification of all manufacturers for the promotion of footwear in the region;
- development of a set of activities of regional significance aimed at improving the socio-economic situation at the expense of creating new jobs;
- study of the life cycle of products and the use of advertising and the media;
- enhancement of control and introduction of modern ISO quality management systems, development of dealership and distribution networks;
- preferential lending within the framework of targeted federal and regional programs ("Family", "Children", "Motherhood");
- expansion of leasing scheme practices;
- at increased commercial risk and under certain conditions, the purposeful use of outsourcing.

In accordance with the strategy was developed a competitive assortment of men's, women's and children's footwear with a view to the factors affecting the consumer demand: compliance with the main trends in fashion, economic, social, economic and social. Within the framework of the developed strategy there will be organized production of competitive products with the use of modern mechanized innovative technological processes, as well as training to meet the needs of the elite consumer.

Innovative technological processes have been developed for the production of men's, women's and children's shoes using modern technological equipment with advanced nano technologies, forming the basis for reducing the cost of shoes and thereby increasing its competitiveness, produced by leading firms in the world, with the possibility of a wide assortment of shoes not only by species, but also by methods of fastening.

The layout of technological equipment is proposed, on the basis of which it is possible to form a technological process for the production of male and female, as well as children's shoes with optimal strength outside the production area. Given the algorithm for calculating the receipt of cash from the operational activities of footwear enterprises. Calculations were carried out on the basis of assessing the degree of implementation and dynamics of production and sales of products, determining the influence of factors on the change in the magnitude of these indicators, identifying on-farm reserves and developing measures for their development, which should be aimed at accelerating product turnover and reducing losses, which will achieve a significant economic effect.

The results of the sale of shoes in the month of different volumes were considered, namely: 100%, 80%, 50%. The results of the calculations show that at 100% sales of shoes, compensation is provided not only for the production and sale of shoes, but there is a net profit in the amount of 1900.54 thousand. rubles, which speaks about the effective activity of the enterprise, as well as about the proper marketing of the assortment policy of the enterprise. There will also be profit from the sale of 80% of men's, women's and children's shoes. In case of sale only 50% of the volume of production of the enterprise will be lost, that is, such an option will already be considered unsatisfactory and necessary conditions for the sale of shoes in the established period of 50% of the time.

Relying on the complex position in the economy of our country, on our view, there is a less significant problem of development of the regional consumer market, there is a lack of a full-fledged regulatory and legal framework, a provision for the functioning of the market. Going out of this, it is the federal and regional intervention that must correct the situation in the market of domestic footwear in the regions at the

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expense of the development of production of competitive and demanding leather products. Conducted analysis allows to suggest the following trends in the development of footwear production in UFO and SKFO:

1. Due to the high level of migration of the able-bodied population in UFO and SKFO in developing industries, the shoe industry in our districts can be rightly called developing.

2. In UFO and SKFO justified attention was paid to the issues of quality assurance by qualified specialists engaged in the leather and shoe industry (a large number of specialized training and educational institutions). An important factor is the increase in investment attractiveness of the sector, especially with the support of regional authorities, the creation of conditions to increase its competitiveness and attractiveness. It is necessary to introduce high duties on imported imported finished shoes and low duties on imported basic and auxiliary materials and equipment, and it is also necessary to regulate the level of prices and tariffs that would guarantee the manufacturer and trade in general reimbursement of costs and accumulation of funds for its modernization and increase the efficiency of the results of their activities.

Thus, the preconditions for the development of competitive production in our regions are significant and relevant, which implies the implementation of the following measures:

1. Creation of regional programs for the development and support of domestic manufacturers of shoes on the territory of UFO and SKFO (loans, investments, leasing, outsourcing).

2. Development of modern raw materials base of domestic industry.

3. Stimulation of the tax system for the modernization and reconstruction of existing production of footwear and the creation of new competitive production.

4. Improvement of financial condition and reassignment of not less than 50% of fixed assets.

5. Adoption of measures to reduce the import of imported shoes in the region and increase the quality of products with the export of up to 35%, which will ensure the elimination of smuggled and counterfeit shoes.

6. Recognition by the Government of the Russian Federation of the light industry sector is a priority among other industries and the adoption of the "breakthrough" development sector for the period. to 2025

7. Ensure a doubling to 2025 industrial production and shoe production up to 85 mln. par.

8. Competent development of marketing policy for regional footwear production with a guarantee of the best promotion of domestic footwear production in local markets and activation of the media in the federal, regional and municipal authorities.

The implementation of the planned measures will lead to the coverage of the deficit in all types of footwear, will increase the mobility of workers in the UFO and SKFO and reduce negative processes in the labor market, as well as a stable balance of federal and regional interests.

In our opinion, for the successful realization of all the above-mentioned measures in the highest degree of interest of municipal and regional branches of the government in the development of production of products from the skin, the skin of the skin, the skin of the skin, the skin of the skin. Thus, all this in combination allows us to provide our enterprises with a wonderful future and sustainable position as internally, as well as in the markets of near and far abroad. Need only kindness and interest of all participants of this association. Modern market relations dictate the need to increase the competitiveness of products by assisting in the production of new or improved goods and services at the expense of using innovative and design technologies.

The study of market conditions, the need for timely updates of the range require the introduction of flexible automation as a priority area of innovation. In other words, complex flexible automation with the widespread use of information technology and computer systems is the core of their effectiveness in innovation.

Specifics of shoe enterprises require to have full operational, normative and information support of design and technological preparation of production. At the present time, the weakest point of the enterprise is the low level of information support of technological preparation of production. TPP -weight is a laborious process that requires a large amount of time. so, the labor capacity of technological preparation in relation to the total labor productivity of the technical project of products in a single production is 20–25%, in series - 50–55%, and in large series and mass - 60–70%. This is due to the fact that if you move from a single production to serial and further to mass, then the degree of technological property increases, and, consequently, increases and the volume of work on TP.

The resignation of the level of automated production system of technological preparation (ASTPP) from the system of automated design of design work (CAD KR) is explained by several objective reasons, the most significant of which are included in the fact that CAD KR is universal, can be applied without any practical adaptation to virtually any enterprise; ASTPP, on the contrary, specializes and depends on the nature of production, the type of product produced. In addition, ASTPP is heterogeneous in purpose, it is formed from a set of products, each of which ensures the development of a separate type of technological process. The work of the leading universities of our country is aimed at the

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automation of TPP leather goods, the collection of blanks, the selection of materials, software design, optimal planning of technological processes of shoe factories, and the process of sorting out the process of automation. Therefore, raises the need for the creation of information support on the basis of universal data bases, with the aim of reducing labor intensity and increasing the efficiency of work at the stage of technological preparation of production at their expense. In modern conditions of market economy with rapidly changing policy the demand can exist only those enterprises that are able to correctly respond to changes in market conditions and timely to promote their products. For shoe production, such a reaction occurs in the fast and frequent shift of the range, which is associated with the preparation of the corresponding production process to the conditions of operation of the enterprise. In modern conditions of market economy with rapidly changing policy the demand can exist only those enterprises that are able to correctly respond to changes in market conditions and timely to promote their products. For shoe production, such a reaction occurs in the fast and frequent shift of the range, which is associated with the preparation of the corresponding production process to the conditions of operation of the enterprise. Under modern conditions of a market economy, a rapidly changing policy of demand can exist only those enterprises that are able to properly respond to changes in the conditions of the market and timely to promote their products. For shoe production, such a reaction occurs in the fast and frequent shift of the range, which is associated with the preparation of the corresponding production process to the conditions of operation of the enterprise.

An important place among the composite parts of technological training of shoemaking production is the design of technological processes, which is carried out at the present time. Solving technological tasks, specialists go mainly out of their own practical skills,

which contributes to their subjective approach to design, reducing its quality. Depending on the knowledge, experience and analytical skills of the technologist can form different installations and combine them in different ways, following what is basically the same and the same information about the properties of the shoemaker.

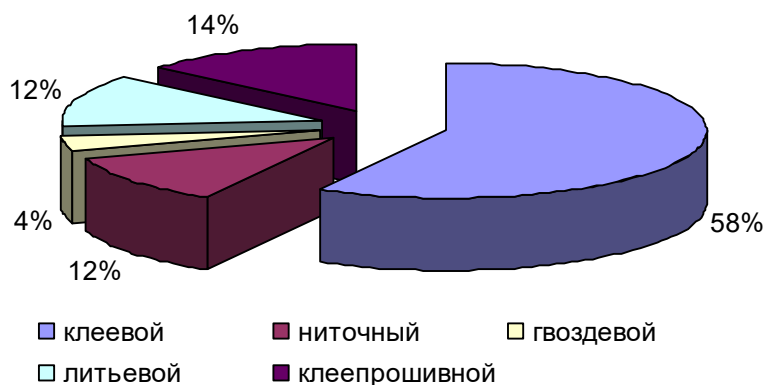
Thus, the purpose of the study is to reduce the cost of labor and increase the quality of technological training of production at the expense of creating an automated system for designing technological processes of competitive production and demand.

As an object of research, a technological process of assembling shoes by the method of fastening was chosen.

The choice is based on the following:

— In the first place, the question of automated selection of the technological process of assembling shoes has not yet received sufficient attention. Until now, the work of the leading universities of the country was focused on the automation of TPP leather goods, the selection of materials, the discovery of shoe materials, the collection of blanks, the process of assembling and assembling, the process of assembling shoes. unexplored area;

— secondly, the adhesive method of fastening in the present time is the most common and popular as among the manufacturers of shoes (drawings), as well as among consumers (drawings). The advantages of the adhesive method of fastening are: high productivity, simplicity of equipment, wide possibilities of mechanization and automation of the gluing process, flexibility of production. An important merit of the glue method of fastening is its versatility - the ability to create any design from materials with the help of adhesives in the glue industry. Glue method is less material-intensive, less labor-intensive, high-strength method of fastening.



**Picture 1. Diagram of the distribution of the issue of shoes by different methods of fastening shoes**

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