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METHODOLOGICAL ASPECTS OF STABILIZING THE ACTIVITIES OF MANUFACTURERS OF PRODUCTS THAT HAVE PRIORITIES AND PREFERENCES AMONG CONSUMERS IN THE REGIONS OF THE SOUTHERN FEDERAL DISTRICT AND THE NORTH CAUCASUS FEDERAL DISTRICT

Abstract: *in the article, the authors, on the basis of their research, formulated the so-called "recipes" for creating conditions under which shoe enterprises in the regions of the Southern Federal District and the North Caucasus Federal District would be able to manufacture competitive and demanded products. Such a solution is possible if the heads of enterprises and regional branches of government of these regions combine their efforts through the use of innovative technological processes based on universal and multifunctional equipment, which will provide production with mobility, flexibility and the ability to maneuver the price of products that will be in demand not only in domestic markets with volatile demand, but also in demand abroad.*

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

Language: *English*

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Introduction

Such a transformation about the quality problem, despite all its conventionality, is not so harmless for objectivity in understanding. Even such a wonderful

thinker as G. Hegel sinned, willingly or unwillingly substituting opponents, so that it would be more convenient to criticize them. The quality is "written by nature" to be at all times in the epicenter of scientific and amateurish reflections. The problem of ensuring the quality of activities is not just universally relevant, it is strategic. The dilemma in relation to quality is reasonable only within the limits of opposing the ratio of actions "direct" and "mediated". The saying "it's all about him" owes its origin to quality. It is possible to "forget" about the problem of quality only because any fruitful and luminous activity is ultimately aimed at improving quality. Quality or "on your mind" or "implied". From the relationship in the dynamics of these projections of the quality problem in creative thinking, an appropriate schedule is built, reflecting the relevance and profitability of activities aimed at the development of production.

The quality of an activity is the final criterion of its individual, collective and national status. It is in the quality that the energy of creation is accumulated. The quality of activity indicates how much we have penetrated into the essence of things, learned to manage things, change their properties, form, forcing them to serve a person, without significant damage to nature. Quality allows us to see the person himself from new perspectives, to pay tribute to his talent, will, and professionalism. Research carried out under the UN Development Program has made it possible to measure the share of the "human factor" in national and global wealth: 65% of the wealth of the world community is the contribution of human potential, and only a third of the world's wealth is accounted for by natural resources and production structure. The quality-oriented strategy is undoubtedly promotes an increase in the very role of the subjective factor in the development of production, and a more complete all-round satisfaction of human needs themselves. The desire to "live according to reasonable needs", as well as the need to "work according to one's capabilities", together with the communist ideal, no one openly and officially dared to abolish, realizing the absurdity of denying the essential forces of man. In the "hot" state, the problem of quality is steadily supported by both the inner forces of active consciousness and external life factors. The highest function of consciousness is cognitive. Learning about nature, we discover its qualities, state of quality, levels of quality, embodying new knowledge in production. Classical political economy (A. Smith, D. Riccardo, K. Marx, J. Mill) concentrated quality problems in production. Post-classical economic thought shifted quality towards consumption, trying to give production a "human face" - a person alienates himself in the production process, but this measure is forced and in the systemic sense - temporary, conditional. Labor is a kind of "terrible cauldron" that Vanya the Fool had to overcome in order to turn into Ivan Tsarevich. The main thing in production is the result, not the process. Consumption regulates the market. Consequently, market demands must dominate production. The task of society is to contribute to the development of demand in the market worldwide: to maintain a range of goods, stimulate price stability, increase purchasing power, and improve the quality of goods. E. Deming, calling the "network of deadly diseases" of modern production, in the first place puts "production planning, not focused on such goods and services for which the market is in demand ". Try to argue with him. Production during the transition from industrial to post-industrial mass consumption society is thought of as a function of the market. The dynamics of market development in the last decades of the last century and at the beginning of the third millennium invariably shows an increase in consumer demand for the quality of goods. For all the economic, social and political costs, humanity is getting richer, but wealth is unevenly distributed. Finance, as before, is concentrated in certain regions, however, in the same way as the premieres of modern production. Analysts predict the course towards the quality of goods confidently and everywhere. The consumer realized the need to pay for the advantage of quality services and products. The queue is for the manufacturer, who must lock in his mind "greed" and "deadly sin" in order to burn out greed. Prominent economists unequivocally declare that the improvement in the quality of goods is not causally related to the rise in prices. Positive changes in the quality of goods imply qualitative changes in technology, technology, organization and production management. Manufacturing must improve, which does not mean becoming more costly. And I would also like to draw your attention to one phenomenon that usually escapes in the troubled bustle of the economy - the historicity of the economy. The economy has not always been the way we perceive it now and will not remain forever. Economic life changes in time, which forces us to tune in not its changing being. The modern economy is built on a market foundation, when the laws of the market dictate their rules to it. Profit is in the foreground, competition, efficiency, unity of command. How long will this continue? The symptoms of the new economic order are already mounting, analysts say. The next round of the economic spiral will also revolve around the market core, but the value of the market will not remain total. The priority of market competition, which aggressively squeezes the social sphere to the sidelines, is incompatible with the prospect of economic development, as evidenced by the steady desire of social democracy in the West to deploy the economy as a front for social security and fair distribution of profits. The new economy is called temporarily "lean". It requires humanization not only in the distribution of national wealth. The production itself is also humanized, including the management system. The current principle: "the strongest, the

fittest survives", will replace the "social-production partnership - the manager and the manufacturer will become members of the same team. Mass production will give way to an organization corresponding to the implementation of the principle - "the manufacturer produces exactly what the consumer needs." The "lean" economy will be focused on resource-saving technologies and on the environmental friendliness of their production. It will require a new look at core concepts. The philosophy of quality will also change. We must be ready for the coming events. It will require a new look at core concepts. The philosophy of quality will also change. We must be ready for the coming events. It will require a new look at core concepts. The philosophy of quality will also change. We must be ready for the coming events.

Main part

The nature of the new competition in the modern world economy, caused by the processes of globalization, sets high demands on manufacturers to increase the competitiveness of goods and enterprises. Increasing the competitiveness of enterprises and industries is one of the most important areas of real economic growth, both in Russia and in the regions of the Southern Federal District and the North Caucasus Federal District, which is reflected in the program document, namely, in the strategy for the development of light industry in Russia for the period up to 2025. In this regard, the problem of the competitiveness of domestic footwear requires the development of conceptual foundations of theoretical, methodological and practical recommendations adequate to the forthcoming changes in the organizational and economic mechanism of the functioning of the entire industrial complex of the country.

In modern conditions of market relations, a competitive environment and direct interaction of Russian and foreign manufacturers, solving the problem of combining state and market mechanisms for managing competitiveness is becoming a strategic resource for the economy of the regions of the Southern Federal District and the North Caucasus Federal District. In the world economy, the place of price competitiveness was taken by the competitiveness of quality levels, which will increase its relevance with Russia's entry into the WTO. The increase in the quality factor of the results of the production of domestic footwear in the strategy of competition in world markets is a long-term trend.

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

Today, in the volume of sales of light industry goods on the Russian market, only 23.2% falls on the share of domestic manufacturers, on official imports - 27.1%, and the remaining 49.7% are goods of shadow production or illegally imported into the territory of Russia, mainly Chinese. and Turkish production. Almost 650 billion rubles are being withdrawn from taxes. Thus, the Russian market for light industry products is semi-criminal in nature. "Competing" with smuggled and counterfeit products, Russian manufacturers today are deliberately in a losing position.

Russian producers are almost completely ousted from the cheap sector of the market, and the supplied cheap imported goods, which are successfully sold by trade, are not always safe for human health. In general, the contribution of light industry to industrial production in Russia has decreased since 1990 by more than 10 times and today is just over 1%. Hundreds of enterprises went bankrupt and ceased to exist, including city-forming ones, on which the fate of small towns depends. If the prevailing trends in the industry continue, according to international experts, in 5-10 years the Russian light industry may cease to exist.

More than 80% of those working in the light industry are women. During the period from 1990 to 2020, the number of workers employed in light production decreased from 1,932 thousand people. up to 202.3 thousand people The age structure of the labor contingent is extremely unfavorable.

The level of wages in the light industry is still significantly lower (almost 2 times) than the average wages in the manufacturing industries and amounts to a little more than 6,300 rubles per month. This gives rise to a whole tangle of social and industrial problems. Their solution is hindered by the tense financial and economic situation of the industry's enterprises. The profit of enterprises, light industry in 2020 decreased by 29.3% and amounted to 2.933 billion rubles, the loss increased by 56.3%.

In addition, the share of wages, with its minimum absolute value, in the cost of light industry products is quite large, and a simple increase in wages will cause a radical decrease in the competitiveness of products.

A common problem of light industry enterprises is the use of morally and physically obsolete technological equipment. According to Rosstat, at the beginning of 2021 the share of equipment operated up to 5 years was 1.8%, 6-10 years - 33.5%, 11-20 years - 55.0%, over 20 years - 9.7% ... This not only prevents the production of a modern range of competitive products, but also leads to unsatisfactory working conditions and increased industrial injuries. It is impossible to correct the situation without a radical technological re-equipment of the industry and

tightening state control over the observance of legislation in the field of labor protection.

Of course, the decisive factor in relation to light industry is the competitiveness of products in the context of virtually global competition in all markets. In order not to disappear, Russian companies must take into account and fit into the global trends in the development of light industry, namely:

– unbundling of enterprises and the predominance in the structure of production of small enterprises with up to 300 people, capable of quickly responding to market demands;

– unification of industry enterprises into holdings with a closed production cycle, associations and unions that develop common approaches to solving industry problems;

– orientation of the light industry to the tastes and needs of specific segments of the population, the age of consumers, climatic conditions, etc.

As the analysis shows, in fact, the only way to solve both economic and social problems associated with light industry, including improving the standard of living and social protection of its workers, is the accelerated modernization of the industry and the infrastructures that support it.

An increase in the standard of living and social protection of workers in the light industry should be based on the innovative development of the industry, through the introduction of highly efficient technological equipment into production, which allows saving labor, material and energy costs. The second direction of development is to increase the efficiency of the results of the work of light industry enterprises, which can be achieved through the use of more efficient technological processes, including through "horizontal" and "vertical" cooperation and integration of enterprises.

A balanced increase in the level of wages is possible only with an increase in labor productivity and an improvement in the quality of materials and products, which will make it possible to bring its average level to 20.0 thousand rubles. Thus, the modernization of the enterprise will increase the productivity of equipment and labor by 2.5 - 3 times.

In addition, the replacement of outdated equipment will lead not only to an increase in labor productivity, but also to an increase in production automation, ultimately to a decrease in the intensity and monotony of labor, which will positively affect the health and motivation of workers in the industry.

A positive factor and feature of the light industry is the quick return on investment. The high mobility of production and the technological capabilities of enterprises allow a quick change in the range of products produced and not reduce the volume of its output and, consequently, the volume of sales and tax deductions in the event of changes in market conditions associated with seasonal changes in demand and changes in fashion. The turnover in the industry, despite the actual absence of wholesale trade, occurs 2-4 times a year. The large share of final products sold in the retail network provides a quick return on investment, which makes it possible to effectively use borrowed and subsidized funds. Each additional 100 million rubles of working capital provides an increase in production volume for the year in the amount of 350-500 million.

Light industry is one of the most natural spheres for the establishment and development of small businesses. Small businesses today are concentrated in the retail area. Meanwhile, as world practice shows, the margin of safety of private entrepreneurial activity cannot be based solely on trade. Sewing and shoe manufacturing can be effectively organized with fewer than 100 employees and very modest start-up investments.

In our Russian conditions, the gap in the prices of producers and sellers of certain groups of light industry products diverges several times (from 2 to 4 times). Thus, not only the consumer suffers due to the increase in prices, but all the profits obtained mainly remain in trade, while the producers, working at the lower limit of profitability, do not have the funds to develop production and increase competitiveness.their products. This discriminatory distribution of profits leads to a monopoly of sellers and seriously hinders the development of the domestic processing industry.

The Ministry of Economic Development and Trade of the Russian Federation developed and adopted the Concept of Long-Term Socio-Economic Development of Russia until 2025, but unfortunately, in the document prepared by the Ministry of Economic Development and Trade of the Russian Federation, along with many serious studies, there is no integral concept of state policy aimed at developing the country's industry, which would ensure Russia's breakthrough into the number of highly developed post-industrial powers and a decent standard of living for the population. This is possible if the components of Russia's development strategy until 2025 are implemented, namely:

– to develop and legislatively consolidate the foundations of an effective state industrial policy as a system of agreed goals, priorities and actions of state bodies, business and science to improve the efficiency of industry, ensure high competitiveness of products, goods and services and a steady growth of production. In its formation, provide for outrunning growth in all sectors of high-tech products with an increase in its share in the total volume of industrial production by 2025 at least 50%, equality of subjects of industrial policy, guarantees of property rights;

– by ensuring the implementation of special measures to support priority high-tech industries (growth points) such as the aviation industry and engine building, rocket and space, radio-electronic, shipbuilding, nuclear energy, information and

communication, create conditions for the effective development of the entire industry of Russia. In order to increase the volume of investments, create economic and legal prerequisites for the introduction and use of high technologies and new materials, primarily developed in Russia: to legislatively consolidate the foundations of the national innovation system in the Russian Federation; to establish a multiplier for R&D expenses included in the cost price; reduce VAT to 12%; to exempt from taxation the profits of enterprises invested in production; to create institutions for long-term crediting of modernization and technical re-equipment of industry at a low interest rate; to improve the system of VAT administration, to change the procedure and terms for paying taxes to replenish their own working capital by industrial enterprises; to make the transition to a differentiated tax rate for the extraction of minerals depending on natural conditions, the degree of depletion of deposits, etc .; to develop a competitive environment, develop and implement measures to combat price monopoly, to stabilize tariffs for the services of natural monopolies, prepare and adopt a federal law "On Pricing and Tariff Policy"; to promote the creation and promotion of domestic national, regional and corporate brands of domestic products; in order to create competitive products, ensure the introduction of quality systems, promote the implementation of programs aimed at identifying, independent assessment of the quality and promotion of domestic products, intensify work on standardization, including the cost of research in this area to develop new and adjust existing national standards; to create conditions for the massive introduction of advanced technologies and equipment, to normatively secure the transition from the conciliation regime to the declarative one in most cases, with the exception of those necessary to ensure the safety of citizens and the country; including the cost of research in this area to develop new and adjust existing national standards; to create conditions for the massive introduction of advanced technologies and equipment, to normatively secure the transition from the conciliation regime to the declarative one in most cases, with the exception of those necessary to ensure the safety of citizens and the country; including the cost of research in this area to develop new and adjust existing national standards; to create conditions for the massive introduction of advanced technologies and equipment, to normatively fix the transition from the conciliation regime to the declarative one in most cases, with the exception of those necessary to ensure the safety of citizens and the country;

– Considering that mechanical engineering is a backbone complex, ensure its modernization and restoration of the technological basis of the national mechanical engineering complex - machine-tool industry in a short time. To this end, use both domestic developments and the purchase of foreign equipment and technologies, using the international division of labor, and use the leasing mechanism more broadly. In addition to general measures to support industry, it is necessary to additionally prepare and adopt a state strategy for the development of the machine tool industry for the period up to 2025, including the implementation of special targeted programs aimed at financing promising scientific developments; modify the size and procedure for levying customs duties to stimulate the import of the latest technological equipment while promoting the revival of domestic production of such equipment, in particular, abolish customs duties and VAT on the import of new imported technological equipment not produced in the country; to develop and adopt a set of special measures to provide mechanical engineering and machine-tool building with scientific and engineering personnel, highly qualified workers, especially in the field of scientific research and applied developments, to form a system of employment of young specialists; develop and adopt amendments to the Tax Code (Chapter 25), establishing regimes of accelerated depreciation and preferences (premiums), allowing the amortization of the active part of fixed assets in the amount, exceeding their book value; to take measures to stimulate the system of state and commercial leasing of technological equipment for the purpose of technical re-equipment of the engineering industries; consider the possibility of a preliminary 100% payment from the federal budget for the cost of deliveries to enterprises of unique imported equipment, including on a lease basis, necessary for the purposes of technical re-equipment of machine building and machine tool building; to introduce into practice the conduct of a systematic all-Russian census of metalworking equipment, which will make it possible to have objective data on the state of the machine tool park of machine-building enterprises; to take measures to stimulate the system of state and commercial leasing of technological equipment for the purpose of technical re-equipment of the engineering industries; consider the possibility of a preliminary 100% payment from the federal budget for the cost of deliveries to enterprises of unique imported equipment, including on a lease basis, necessary for the purposes of technical re-equipment of machine building and machine tool building; to introduce into practice the conduct of a systematic all-Russian census of metalworking equipment, which will make it possible to have objective data on the state of the machine tool park of machine-building enterprises; to take measures to stimulate the system of state and commercial leasing of technological equipment for the purpose of technical re-equipment of the engineering industries; to consider the possibility of a preliminary 100% payment from the federal budget for the cost of deliveries to enterprises of unique imported equipment, including on a lease basis, necessary for the purposes of technical re-

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– to develop and implement a set of measures to solve the problem of a lack of qualified personnel in industry, to improve the quality of training in higher educational institutions, to provide young specialists with housing on preferential terms, to introduce into practice the training of specialists on state orders, to provide modern equipment and dormitories of vocational schools, allow enterprises to allocate funds spent on personnel training to production costs in full, adopt special legislative and regulatory documents aimed at ensuring the industrial development of Siberia and the Far East;

– develop and legislate a set of measures to ensure the interest of business entities in actively participating in projects to improve resource and energy efficiency, including elements of monetary policy, currency and investment regulation, subsidy mechanisms, special tax and depreciation regimes;

– implement a set of measures aimed at the massive development of small and medium-sized enterprises in the industrial and production, innovation spheres and in the service sector, first of all, in terms of providing small and medium-sized enterprises with access to production facilities, purchasing equipment, including on a lease basis , development of microfinance and credit cooperation;

– to take measures to create the Russian processing industry of equal competitive conditions with importers, to accelerate the development and adoption of the federal law "On Trade" and accompanying regulations on the organization of the effective functioning of the Russian wholesale and retail trade;

– to develop a strategy for regional industrial development of the constituent entities of the Russian Federation, including the territorial distribution of productive forces in the long term, to link the development of regional infrastructure with the location of industrial facilities;

– to clearly define the system for the implementation of the fundamental goals of the state industrial policy, ensuring the solution of systemic problems of the real sector of the economy, to correlate the need for investment, sources of investment and realistically achievable socio-economic results.

In conclusion, I would like to once again draw your attention to the fact that all this will become a reality if one condition is fulfilled, namely, the products of the light industry will be produced of high quality. As can be seen from Figure 1, the quality of products produced and supplied to the market is formed in the process of its production as a result of measures to improve production, improve the quality of products and services carried out by the quality service and quality management units, the purposeful actions of which, in turn, are determined by the results of product assessment in the process of competitions.

Thus, in an unconventional way, we came to the traditional conclusion about the need to expand the work on the implementation of the quality management system at the enterprises of the region.

Quality is the most ancient value of humanity. And it is precisely in the quality of Russian goods and services, in the quality of management that we are losing in global competition. Have you seen sophisticated products with the inscription made in Russia anywhere in the world? We, too.

Long hoped for a worldwide ISO system. Alas, in Russian conditions it slipped into a crisis. Sorry, dear colleagues from the world of quality certification, but it's time to publicly list what it has become and what almost everyone recognizes among themselves:

– an immense number of documents, in which there is no strength to navigate;

– the senselessness of many of them (for example, according to the terms of ISO, job descriptions are required, and everyone rushes to sketch something on the go, and then they forget them without a trace);

– one entrepreneur once said, "We are ISO certified." And then he added: "Do not think, we were certified by such and such a Norwegian company." Can you guess what this is about? Yes, selling certificates. Not everyone sells, of course, but reputation is never accidental.

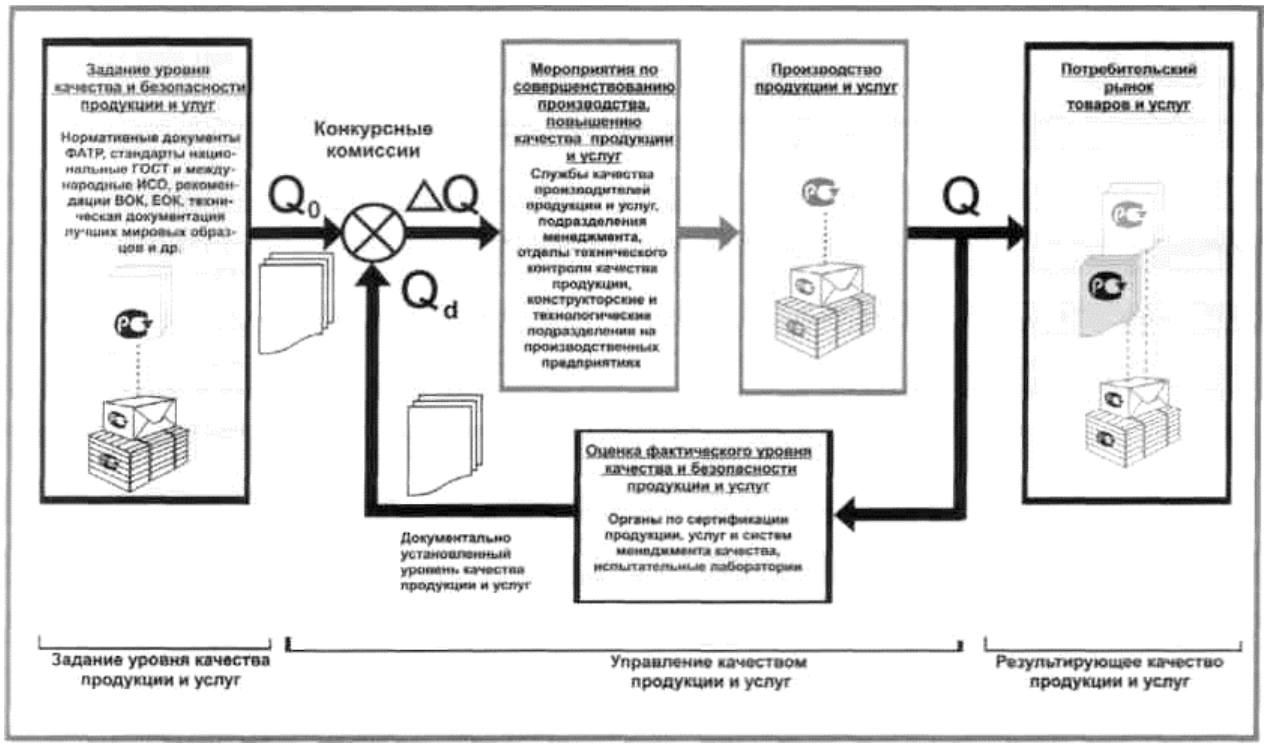


Figure 1. Scheme of the production of quality products.

So now, you say, don't you want to be concerned with quality? No, you just need to understand that the light has not converged like a wedge at ISO.

Let's agree on terms. What is quality? Compliance with standards, most will answer. Of course, where standards are possible, they are. Although the standards have tolerances. And the difference between the upper and lower divisions in these tolerances can be significant. And there are also limits to standardization. Let's say customer contact. Everyone knows that the quality of such contact is critically important for the success of a business, when prices, assortment, terms are aligned under the pressure of competition. A certain set of friendly words, dress code, etc. can be considered a standard. Although we know well what they cover

The current enthusiasm for describing business processes is also gradually approaching absurdity. And somewhere it has already reached it: at different firms we meet already a rigid description of the interview, not only when applying for a job, but even the standard for meeting and negotiating. Now a different approach appears: quality is compliance with the needs of the client, the user. Whoever buys is the one who evaluates. It is only necessary to understand more precisely what exactly he values. If you hit it - here it is, the required quality, that is, the degree of customer satisfaction with the properties of the product. But this approach is also limited and stretches from the last century. Then the formula was considered indisputable: the buyer is always right. In our time, another imperative is much more true: the buyer does not know our capabilities.

Where are we heading? Understanding quality as conformity (standard, need) is outdated. Today, understanding it as a comparison - with another product or with the same, but the same, is becoming much more capacious. Comparison gives the superiority of product over product, service over service, specialist over specialist, organization over, organization. Comparison with a standard or need does not imply superiority. Only equality is possible there. The standard and the need indicate the minimum. And for whom is the minimum enough? Few. But superiority is interesting to everyone, because the law of increasing needs is inexorable.

In practice, this means switching the quality assessment system to levels. For example:

1. Sufficient quality, below which the defect goes, that is, the minimum acceptable, the use of which will not cause damage.

2. Reference quality - according to the principle of conformity to the standard, that is, the best available. The standard can appear from the standard, but any sample can serve as it: from what we have live in our company, from competitors, or at least somewhere in the form we know.

3. Avant-garde quality - something that has been achieved for the first time, surpasses the standards, but can count on effective demand and access to profitability immediately or in the future.

This is the vertical of quality. She may admit more degrees. And one more thing: it's time to give up

the idea that any quality can be measured. You can evaluate everything, but little that is important to us lends itself to measurement.

Russia has joined the World Trade Organization and should be ready to adopt its rules and regulations in order to remove technical barriers in trade and economic relations with other countries and in order to increase the competitiveness of its production. The analysis shows that one of the reasons for the low competitiveness of many sectors of the Russian economy is precisely the preservation of outdated state standards (GOSTs), which no longer contribute to the achievement of modern requirements for the quality of goods and services, technical and technological modernization of production. Under the system of state standardization existing in the Russian Federation, the manufacturer (entrepreneur) is actually excluded from the decision-making process to update the standards that determine quality, technical level and, ultimately, competitiveness.

With the low international rating of the competitiveness of the Russian economy, an urgent need arose to reform the existing system of standardization and certification, the basis of which was formed back in Soviet times in the conditions of undeveloped market relations.The problem of enterprise competitiveness is universal in the modern world. The quality in the economic and social life of any country, practically of any consumer, depends on how successfully it is solved.

The competitiveness of enterprises is the basis for the competitiveness of the national economy. The work of many authors is devoted to the study of the competitiveness of enterprises, as well as its assessment: J. Amel, I. Ansoff, G. L. Bagieva, T.A. Blashenkova, R. Waterman, E.P. Golubkova, A. Glukhova, A.P. Gradova, E. Dikhtlya, M.O. Ermolova, V.S. Efremova, P.S. Zavyalova, T.M., Karetnikova, M.V. Karetnikov, J. Kay, T. Kono, F. Kotler, I. Maksimova, G. Mintsberg, R. T, Pascal, T. Peters, N. Pets, A.N. Pechenkin, M. Porter, S.K. Pralada, N.I., Shaidurova, N.S., Yashina, A.Yu. Yudanova and. etc.

In the conditions of the network economy, the problems of the influence of globalization processes on the evolution of the needs and interests of states are more acute than ever, which in turn changes the conditions of competition. One of the conditions for the competitiveness of an enterprise is the organization of effective interaction with parties interested in the successful functioning of this enterprise. Each enterprise, even small ones, has several groups of subjects with different interests, with which it can be in temporary or permanent cooperation. One of the management theories, stakeholder theory, is devoted to the study of these interests, ways of solving problems that arise between external and internal participants, and the establishment of relationships between partners.

The 2009 Nobel Prize to O. Williamson for research in the economics of institutions underlines the importance and relevance of evaluating various forms of organization, including hybrid ones, which include partnerships.

The relevance of the topic is as follows: in order to increase the competitiveness and efficiency of activities, an enterprise must take into account not only its own interests, but also the interests of interested parties (stakeholders) - buyers, suppliers, competitors, government agencies and organizations, municipal authorities, financial intermediaries.

The formation and development of market mechanisms in the Republic of Belarus inevitably entails a radical reform of relations between economic entities. Not only the subjects themselves change, but also the forms of their interaction with each other. The Belarusian economy is at the stage of modernization. The process of reforming the economy is actively developing, new ties and relationships are being created between the subjects of the market economy both within the country and with foreign companies, many of which are active in the Belarusian market. There is a gradual process of inclusion of the Republic of Belarus in the world economy.

Studies of relations with stakeholders are especially relevant for light industry enterprises. Light industry is an important industry for the national economy, since it plays an important role in ensuring stable and balanced economic growth, improving the quality of life of the population on the basis of obtaining a synergisticthe effect of large-scale production of cost-effective and environmentally friendly goods. Aboutproduction of light industry has a steady demand, it is in demand in almost all spheres of human life, as well asin the production of many sectors of the economy. Light industry creates demand in related industries (mechanical engineering, chemical industry, automotive industry, agro-industrial complex).

The industry ensures the strategic security of the country, meeting the needs of law enforcement agencies and government departments in clothing, related products for military equipment, technical textiles and personal protective equipment. Currently, the light industry is in a difficult financial situation due to increased international competition and the negative consequences of the global financial and economic crisis. All this makes it relevant to substantiate the mechanism for increasing the efficiency and competitiveness of light industry enterprises based on the theory of stakeholders.

There are three main options for the concept of an enterprise in a developed economy: neoclassical, agency (stock) and the concept of stakeholders.

The stakeholder concept, stakeholder theory, or stakeholder theory, examines the dependence of a firm's actions on the interests of a wide variety of stakeholders, including consumers, suppliers,

shareholders, managers, employees, etc. At the same time, each of the stakeholders has certain rights to control the company, therefore the concept implies the need to make decisions taking into account their interests.

The theory of strategic management is one of the most difficult areas of management science. For a fairly short period of its existence, characterized by the rapid development of a number of concepts, it managed to turn into an independent scientific discipline with its own academic infrastructure. The most important question that theory must answer is the identification of the sources of firms' long-term competitiveness. These sources are determined by the strategy of the firm and, accordingly, raise the question of its nature.

The systemic concept of the enterprise can be considered as a starting point for the strategic description of enterprises at the present time, since, as G.B. Kleiner, none of the above concepts "in its pure form represents a scheme for analysis, relevant to the real situation and the role of the enterprise in any economy."

Insufficient adequacy of the company's stakeholder concept, according to G.B. Kleiner, follows from the fact that the behavior of industrial enterprises is determined to the greatest extent by the interests of only internal top management and large owners.

However, it should be noted that this situation was typical for the 90s of the last century, but recent years have been characterized by changes in this area. This is evidenced by the gradual development and spread of the corporate governance system in the country, one of the principles of which directly emphasizes the “role of stakeholders in the management of the company”. One cannot fail to note the recent increase in attention to the concept of “social responsibility of business”.

The simultaneous coexistence of several concepts that describe the decision-making mechanism in enterprise management is due to the fact that different firms have specific tasks at different stages of their activities.

In particular, not all companies are the main consumers of stakeholder theory, but only those with an interest in maintaining and managing relationships with a wide range of stakeholders. For such companies, stakeholder theory can offer non-standard approaches to address their specific challenges.

There is a certain relationship between the company and the stakeholders; they can be different, both competitive and collaborative. Stakeholders can exist independently of each other, or they can interact. The set of stakeholders, which the adherents of this theory call the "coalition of business participants" or "coalition of influence", is a force that continuously influences the organization, forcing it to evolve, change and adjust.

The foundations of the theory began to form in the 60s of the XX century as applied to business. According to this theory, a company is not only an economic integrity and a tool for making a profit, but also an element of the environment in which it operates, as well as a system that influences and itself is influenced by its environment: local communities, consumers, suppliers, public organizations, as well as personnel, investors and shareholders. In the mid-70s, a group of researchers led by R. Ackoff gave the concept of stakeholders a second wind. As groups interested in the activities of the corporation, he named not only suppliers, buyers, employees, investors and lenders, the government, but also future generations. Therefore, according to R. Ackoff, managers should not make decisions which will limit the scope of choice for new generations in the future. Considering the organization as an open system, he was convinced that many social problems could be overcome if the basic institutions were reorganized and the effective interaction of “stakeholders” in the system was established.

In its modern form, the “stakeholder concept” has been spreading since the mid-1980s. The emergence of stakeholder theory (stakeholder theory of the firm) as a full-scale, detailed theory is associated with publication in 1984 year... E. Freeman's book "Strategic Management: Stakeholder Approach".

According to E. Freeman, the stakeholders (potential beneficiaries from the activity) of any firm are: the owners of the firm; buyers of her products; suppliers of various kinds of resources; employees of the company; local community; various broad community groups;state.

The idea put forward by E. Freeman about the representation of a firm and its external and internal environment as a set of parties interested in its activities, whose interests and requirements should be taken into account and satisfied by managers as official representatives of the firm, received wide support.

A certain advance in the development of this theory was the emergence of the "stakeholder approach" by J. Post, L. Preston and S. Sachs, emphasizing the importance of relationships with stakeholders in creating organizational wealth, especially for such organizations as complex "extended enterprises", in which, according to According to the authors, large corporations were transformed at the beginning of the XXI century.

In Russia, the first dialogues with stakeholders on a systematic basis began to be held by British American Tobacco in 2001 during the preparation of its non-financial report. In modern conditions, consultations and dialogues with stakeholders are regularly held by large Russian and foreign companies operating in Russia, such as RAO UES of Russia, BP, Eurochem, Norilsk Nickel, etc.

In recent years, the practice of interacting with stakeholders is increasingly being used not only by companies, but also by state, municipal institutions, and non-profit organizations. In addition, non-profit organizations (NPOs) themselves act as stakeholders, becoming participants in the decision-making process by business, government, and other NPOs.

M.A. Petrov made an attempt to form a methodology for strategic analysis of the organization on the basis of the “stakeholder” theory of the firm. The scientific basis for the study of stakeholder theory was the work of T. Donaldson, R. Mitchell, L. Preston, S. Sachs, J. Stiglitz, A.S. Weeks, E. Freeman, J. Fruman. Among Russian scientists, the works of Yu.E. Blagova, I.B. Gurkova, G.B. Kleiner.

The authors emphasize that we are talking specifically about relationships, not about transactions, believing that transactions are one-time interactions, while relationships are inherent in a long and repetitive nature, which does not exclude both conflicts and cooperation.

Stakeholders work with the company and among themselves at different levels and develop their ability to adapt, deal with uncertainty and manage risk. The main goals of cooperation between stakeholders and the company are: changing internal documents, improving business operations and forming effective management in the company. Stakeholders' work in partnerships includes developing solutions that contribute to sustainable development, planning, broad discussion and implementation of activities in a specific geographic area, the use of benchmarking, progressive development and the involvement of other stakeholders.

Stakeholders are persons and parties who are influenced by the activities of the enterprise or can influence its work. Stakeholder (stakeholder) theory is a universal approach to doing business.

The essence of this theory is that managers at the enterprise must make decisions taking into account the interests of all interested parties in the organization. The basis of this theory is business ethics, and the main principle is that the interests of all parties are legitimate and require satisfaction.

In order to apply the theory of interested parties, it is necessary: a certain number of groups or individual participants, influencing or who can influence the process, because this theory considers the nature of emerging relationships; the interests of all participants should potentially be taken into account; the main focus is on management decisions.

Stakeholder theory argues that in achieving the goals of an organization's activities, it is necessary to take into account the diverse interests of various stakeholders (stakeholders), which will represent some type of informal coalition. There can also be various relationships between stakeholders, which are not always in the nature of cooperation, coincidence of interests, and can be competitive. However, all stakeholders can be viewed as a single contradictory whole, the resultant interests of the parts of which will determine the trajectory of the organization's development. Such a whole is called the "coalition of influence" or "coalition of business participants" of the organization.

In the modern interpretation of the theory of interested parties, stakeholders are considered not just as groups and persons affected by the activities of the organization, but as contributors of a certain type of resource. Stakeholders provide the organization with the resources it needs to operate because its activities meet their needs. At the same time, satisfying the needs of a stakeholder is nothing more than receiving resources from the organization. Thus, the relationship between the organization and its stakeholders is built around a resource exchange, since each seeks to create its own resource base that would best suit the goals of the stakeholders.

The stakeholders of an organization can be divided into two groups: external and internal. External stakeholders include: buyers, suppliers, competitors, government agencies and organizations, regional authorities, financial intermediaries.

*Buyers.*Strategies and tactics for working with important customers include joint meetings to identify the drivers of business change, mutual efforts to develop products and the market, increase communication, use common space, and joint training and service programs. Strengthening customer relationships often provides significant benefits.

*Suppliers.*Many firms involve strategically important suppliers in the product development and manufacturing process. Most firms that use the "just-in-time" method, when components produced by suppliers are delivered directly to assembly shops, bypassing the warehouse, include suppliers in their internal processes.

*Competitors.*Competitors are a difficult problem because it often happens that it is in the best interest of one competitor to flinch another. However, competitors are joining forces to tackle the threat of innovative third-party products, to successfully navigate life cycles, and to leap ahead with new technologies. Competing organizations form alliances to accelerate technological progress and new product development, to enter new or foreign markets, to seek a wide range of new opportunities. Sometimes cooperation is determined by the need to develop common standards, create a common service system, etc.

*Government agencies and organizations.*Corporations and government bodies have many goals in common, including the creation of an enabling environment for international trade, stable market conditions, curbing inflation, a successful economy, and the production of essential goods and services. Government-business partnerships (public-private partnerships) are widely practiced in foreign

countries, where governments often play a more active role in the country's economic development.

*Regional authorities.*Good relationships with local authorities and regional organizations can lead to profitable local regulation or local tax cuts. Therefore, the most far-sighted business leaders spend some funds to help regional authorities in their efforts to solve local problems. Sponsorship to support local social programs, assistance to general education schools, cultural institutions, health care, law enforcement, etc. allow reaching mutual understanding and support from such influential stakeholders for small and medium-sized businesses as regional government bodies.

*Financial intermediaries*Is a collection of many organizations, which includes, but is not limited to, banks, law firms, brokerage firms, investment advisors, pension funds, mutual fund companies, and other organizations or individuals that may be interested in investing in the firm. Trust is especially important when dealing with creditors. Financial disclosure helps build trust, as does timely payments. In an effort to build relationships with creditors and establish relationships of trust, many organizations invite their representatives to their boards of directors.

Internal stakeholders includes managers, employees, owners, and a board of directors or board of directors, in which managers and owners are represented. One of the most significant internal stakeholders is the senior executive.

One of the important ways that managers influence organizations is to bring their values to work processes and organizational roles. The importance of organizational values or a management-shared business ethic is that ethical principles facilitate decision-making in soft-type situations. They also provide a rationale for building a hierarchy of value for external stakeholders to organize and a sequence of actions to respond to their often concurrent demands.

The most advanced way to interact with stakeholders is bridging. It implies a strategic partnership that can exist in various forms, up to joint business with major customers or cooperation with competitors. No wonder the word "bridging" in English means "build bridges". Bridging is the organization’s closest alliance with the stakeholders that matter most to it.

Such associations are most common when environmental conditions are uncertain or complex. Bridging helps reduce uncertainty through closer collaboration between organizations. Bridging firms have common goals and this is beneficial for all parties. Traditional methods of interaction with stakeholders allow to negate adverse impacts from stakeholders, while bridging has the ability not only to prevent negative impacts, but also to improve the external environment together with other parties.

The approach of the theory of stakeholders to the problems of management and increasing the competitiveness of the enterprise suggests that its further development will be able to solve a number of problematic tasks facing the enterprise. Currently, there is no generally accepted methodology for assessing the competitiveness of an enterprise. A review of existing approaches to assessing the competitiveness of an enterprise made it possible to combine them into the following groups.

First group includes an approach to determining the competitiveness of enterprises based on the identification of competitive advantages. Representatives of this approach are M. Porter, G.L. Azoev, Yu.A. Yudanov. It should be noted that this approach arose with the emergence of strategic planning and the development of the theory of competition. It allows you to analyze the achieved competitive advantages of an enterprise, but does not provide an accurate quantitative expression of the assessment results and therefore cannot be used for a comparative analysis of the competitiveness of enterprises, analysis of the implementation of the plan to increase the competitiveness, the dynamics of the competitiveness of enterprises.

Second group scientists offers an assessment of competitiveness using polygonal profiles. It is based on the construction of vectors of competitiveness by factors: concept, quality, price, finance, trade, after-sales service, foreign policy, pre-sale preparation (the method of French marketers A. Olivier, A. Dayan, R., which is used by E.P. Golubkov, Belyaev S.G. However, the authors do not specify how such factors as the concept "," foreign policy "," pre-sale preparation ", etc. can be assessed.

Other scientists (third group) - Belyaev S.G., Koshkin V.I. offer a rating assessment of the competitiveness of an enterprise based on the following factors: product, assortment, price, image, service, packaging (design), sales volumes, market segment, supply and sales policy, advertising and demand stimulation. The disadvantage of this approach is that, in essence, it only evaluates the marketing activities of the enterprise, but does not take into account other important resources of the enterprise's potential (innovation, management, finance, etc.). In the approach considered by the authors, a simple sum of factors is obtained, the mutual weight of which is not taken into account.

Fourth group scientists proposes to evaluate the competitiveness of the organization on the basis of the product of the index by the mass of goods and the index of the object's efficiency (Kozhekin G.Ya., Zubik V.B., Starikov V.Ya., Kruglov M.I., Moiseeva N.K. Imperfection of this approach is that this is a simplified approach to assessment, since it does not take into account such important factors that determine the competitive advantages of an enterprise as the level of organization and implementation of

marketing at the enterprise, finance, export potential. In addition, most authors do not indicate how to determine the efficiency ratio manufacturer.

A variation of the fourth approach is the method proposed by Fatkhudinov R.A., which proposes to evaluate the competitiveness of an enterprise as a weighted sum of the competitiveness of the main products of the enterprise in various markets, taking into account the importance of the markets. This approach is not entirely fair, since:

first, the competitiveness of an organization is identified with the competitiveness of a product (these are different concepts);

secondly, he proposes to introduce the importance of foreign markets twice as great as the importance of national markets;

thirdly, the assessment method of Fatkhutdinova R.A. does not take into account other important factors influencing competitiveness - marketing, finance, innovation, management, personnel.

Fifth group The authors propose an approach based on a balanced assessment of the factors of enterprise competitiveness. Representatives of this approach are I. Maksimov, N.K. Moiseeva, M.V.Konysheva. The integral indicator of enterprise competitiveness is determined according to the rules of linear convolution (the assessment of the competitiveness factors of individual aspects of the enterprise's activities is multiplied by the weight of individual factors in the total amount).

So, the analysis of the theoretical and methodological aspects of the competitiveness of enterprises revealed many methods for assessing the competitiveness of enterprises.

The success of an organization is determined by the degree of satisfaction of the interests of interested parties, therefore, in order to increase the competitiveness and efficiency of activities, the company must take into account not only its own interests, but also the interests of interested parties. Stakeholder theory uses the term “stakeholder”, which translates to “stakeholder”.Stakeholders are persons and parties who are influenced by the activities of the enterprise or can influence its work.

Developing small and medium-sized enterprises, as a tool of competition, need to form a system of marketing relationships with stakeholders, a system based on mutually beneficial long-term cooperation, which makes it possible to reduce the time for making commercial decisions.

Therefore, taking into account the considered methodological foundations of the competitiveness of an enterprise, a methodology for assessing and analyzing the competitiveness of an enterprise based on the theory of stakeholders (stakeholders of the enterprise) is proposed. The proposed technique includes the following steps.

Stage 1. Selection indicators for assessing competitiveness factors enterprises. For each factor, a system of indicators can be determined based on the analysis of scientific literature (Table 1).

So, taking into account the analysis of the system of indicators for assessing the competitive potential of an enterprise, we can propose the following system of indicators for assessing internal factors of competitiveness enterprises (table 2).

Table 1 – The system of indicators for assessing the competitive potential of an enterprise

Competitive potential factors	Assessment indicators	Authors
1	2	3
1. Marketing Effectiveness	The ratio of the quality of the product and the costs of its production and marketing	Assel G.
	Growth rate of marketable products	Pokhabov V., Ponomarenko I.
	Growth in sales and profits	Assel G.
	Profitability	Moiseeva N.K., Konysheva M.V.
	Market share, image	Yasheva G.A., Prokofieva N.L., Kvasnikova V.V.
	The quality of partnerships	Ted Levit, Tim Ambler, Jean-Luc Jinder, Kjell Nordstrom, A. Wilson, K. Charlton I. Akulich, I. K. Dobrolyubov. and etc
2. Quality management	Return on total assets, return on equity; return on investment	Rasskazov S.V., Rasskazova A.N. Shkradun V.
	Net profit for 1 rub. sales volume; profit from product sales per 1 rub. sales volume; profit ex. period for 1 rub. sales volume	Sheremet A.D., Yasheva G.A., Prokofieva N.L., Kvasnikova V.V.

3. The financial condition of the enterprise	Equity ratio; current liquidity ratio; coverage ratio, autonomy ratio, fixed asset index, total profitability of the enterprise, return on equity, profitability of products	Instructions for analyzing fin. condition and solvency of enterprises, Taran V.A; Sheremet A.D.
4. The level of organization of production	Production capacity utilization rate; production and sales facilities; volume and directions of investments	Taran V.A; Eliseeva T.P.
	The share of certified products in accordance with international standards of the ISO 9000 series	Yasheva G.A., Prokofieva N.L., Kvasnikova V.V.
	Depreciation of OPF, growth of labor productivity	Yasheva G.A., Prokofieva N.L., Kvasnikova V.V.
5. Efficiency of MTO	The quality and prices of the supplied materials. Material return, turnover, allowing direct connections; the coefficient of uniformity of goods receipt; profitability of transaction costs; profitability of purchasing goods	Pigunova, O. V., Aniskova O.G.
6. Activity of innovation activity	Annual expenditure on R&D, number of patents for inventions	Taran V.A.
	The share of innovative products, the share of product exports, the number of advanced technologies created	Yasheva G.A., Prokofieva N.L., Kvasnikova V.V.
	The volume of shipped innovative products (services), the number of patented technologies, the number of patented technologies, the cost of innovation, the number of acquired and transferred new technologies, software	Statistical Yearbook
7. Competitiveness of personnel	Personnel turnover rate, coefficient of advance of labor productivity in relation to wages, educational level of labor force, level of professional qualifications of workers	Aleksandrovich Ya.M., Yasheva G.A., Prokofieva N.L., Kvasnikova V.V.

Table 2 - Recommended system of indicators for assessing the competitiveness of an enterprise and their significance

Enterprise competitiveness factors	Indicators	Significance,%
1	2	3
1.Competitiveness of goods	Weighted average for the product range of competitiveness of the goods	40
2. Marketing Effectiveness	Exceeding the permissible level of stocks of finished goods	3
	Market share of the enterprise	3
	Sales growth rate	3
	Assessment of the level of partnerships with stakeholders of the enterprise	10
	Total	19
3. Quality management	Return on investment	3
	Return on Total Assets	3
	Total	6
4. Financial condition of the enterprise	Coefficient of provision with own circulating assets	3
	Current liquidity ratio	3
	Costs per 1 rub. products sold	3
	Total	9

5.The level of organization of production	Capacity utilization rate	2
	Labor productivity	2
	Depreciation of fixed assets	2
	Total	6
6. Efficiency of MTO	Reducing the level of material consumption	3
	Material efficiency	3
	Total	6
7. Activity of innovation activity	Share of innovative products	4
	Cost of innovation	4
	Total	8
8. Competitiveness of staff	The coefficient of the outstripping growth of labor productivity in relation to the growth of wages	3
	Employee turnover rate	3
	Total	6
	Total importance of competitive potential	60
	Total maximum significance score	100

Stage 2. Determination of the importance of indicators in the overall assessment of competitiveness. The significance of indicators for assessing each factor of competitive potential are presented in Table 2.

Stage 3. Calculation of dimensionless estimates indicators of the competitiveness of the enterprise.

To convert the dimensional estimates of indicators into dimensionless, it is proposed to use the index method. Indices of dimensionless indicators are determined by formula (1) for positive indicators with a positive trend - growth (for example, profitability of sold products, labor productivity) and by formula (2) for negative indicators with a positive trend - decrease (for example, depreciation of fixed assets, excess of balances of finished products in the warehouse in comparison with the norm, staff turnover rate).

$$O_i = X_i / X_i^{\max}, \qquad (1)$$

$$O_i = X_i^{\min} / X_i, \qquad (2)$$

where Oi is a dimensionless (index) estimate of the i-th indicator of enterprise competitiveness,

Xi - the value of the i-th dimensional indicator for assessing the competitiveness of the enterprise,

Ximax - the maximum value of the i-th dimensional indicator for assessing the competitiveness of an enterprise,

Ximin- the minimum value of the i-th dimensional indicator for assessing the competitiveness of the enterprise.

Stage 4. Assessment of the competitiveness of the product. It is carried out for light industry goods according to the methodology.

Stage 5. Calculation of the generalizing indicator of the competitiveness of the enterprise. It is proposed to determine a quantitative assessment of the competitiveness of an enterprise according to the following formula (3).

$$K_{\Pi} = \sum_{i=1}^{m} \alpha_i \times O_i, \qquad (3)$$

where KP is an assessment of the competitiveness of the enterprise in percent,

α_i - the significance of the i-th indicator of competitiveness in percentage,

Oi- index (dimensionless) assessment of the i-th indicator of competitiveness,

m - the number of indicators for assessing the competitiveness of the enterprise.

The values of assessing the competitiveness of an enterprise can theoretically vary from 0 to 100 (ratio 4).

$$Kp = 0 \div 100 \qquad (4)$$

For the qualitative characteristics of the obtained assessments of competitiveness, a scale for assessing the quality level is required. In economic practice, they use the principle of constructing scales with an equal step, progressive and regressive scales. Progressive and regressive scales are most often used for material incentives. We believe that the most appropriate is a scale with an equal step, since it, firstly, corresponds to solving a practical problem (specification of the qualitative level of competitiveness), and secondly, it is easy to build and use. The scale step is defined as 100 (maximum score): 4 (number of levels) = 25. As a result of the calculation, the following scale was obtained (Table 3).

Table 3 - The scale for assessing the qualitative level of competitiveness of the enterprise

Percentage score	Quality level
from 0 to 24.9	very low
from 25.0 to 49.9	short
from 50.0 to 74.9	average
from 75.0 to 100	high

The economic meaning of the obtained generalized assessment of competitiveness is that it shows the degree of satisfaction with the product and the degree of use of the competitive potential of the enterprise.

The developed methodology for assessing and analyzing the competitiveness of an enterprise, in contrast to the existing ones, firstly, takes into account the specifics of the "light industry" industry, secondly, reduces the subjective factor in the assessment, and thirdly, allows for an in-depth analysis, thanks to the proposed directions and indicators of analysis competitiveness of enterprises.

Taking into account industry specifics in the developed methodology for analyzing and assessing the competitiveness of an enterprise consists in substantiating, firstly, a system of indicators for assessing the competitiveness of enterprises and their significance based on a correlation-regression analysis of the dependence of the resulting attribute (Y) on factors-arguments (Xi) according to the statistical base of enterprises light industry of the Republic of Belarus; secondly, the parameters for assessing the competitiveness of the main product groups; third, the toolkit and method for assessing consumer satisfaction with light industry products.

Thus, the proposed methodology for assessing the level and quality of relations with internal and external stakeholders of the enterprise according to a number of criteria, in contrast to the existing methods of assessing and analyzing stakeholders, allows for a deeper analysis of partners and is more algorithmic.

To select the optimal capacity, the authors have developed software that allows manufacturers, on the basis of an innovative technological process using universal and multifunctional equipment, to produce the entire assortment of footwear with minimum, average and maximum costs, which creates the basis for varying the price niche due to a gradual increase in the share of domestic components in the production of leather goods with a significant reduction in the cost of its manufacture. At the same time, as the criteria for a reasonable choice of the optimal power when forming the algorithm, it was justified to choose exactly those criteria that have the greatest impact on the cost of the finished product, namely:

- coefficient of workload of workers,%;
-productivity of labor of one worker, a pair;
- losses on wages per unit of production, rubles;
- specific reduced costs for 100 pairs of shoes, rub.

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

Labor productivity of 1 worker is the most important labor indicator. All the main indicators of production efficiency and all labor indicators, to one degree or another, depend on the level and dynamics of labor productivity: production of products, number of employees, expenditure of wages, level of wages, etc.

To increase labor productivity, the introduction of new equipment and technology, widespread mechanization of labor-intensive work, automation of production processes, advanced training of workers and employees, especially when introducing innovative technological processes based on universal and multifunctional equipment, are of paramount importance.

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

When comparing possible options for solving any technical problem, rationalization proposals, technical improvements, various ways to improve product quality, the best option, all other things being equal, is the option that requires a minimum of the reduced costs.

The given costs are the sum of current costs, taken into account in the cost of production, and one-time capital investments, the comparability of which with current costs is achieved by multiplying them by the standard coefficient of efficiency of capital investments. Tables 4 and 5 show the calculations of the optimal power for the range from 300 to 900 pairs for men's and women's shoes for the entire range of footwear. Analysis of the obtained characteristics for three variants of a given technological process in the manufacture of the entire assortment of footwear confirmed the effectiveness of the software product for evaluating the proposed innovative technological process using universal and multifunctional equipment. So, with a range of 300 - 900 pairs, the best according to the given criteria is the volume of output of 889 pairs (for men) and 847 pairs (for women). allow the calculated production volumes to be realized, then in this case the option of the optimal capacity is chosen that is acceptable, for example, the

production volume of 556 pairs, which corresponds to the standard indicators for the proposed production areas and is characterized by the best values of the indicated criteria, which form the cost of the entire assortment of shoes. The authors have developed consolidated technological processes both on the side of the upper blank and on the assembly of shoes, respectively for 12 models of men's and 12 models of women's shoes (Figure 2 and 3). Tables 6 and 7 provide fragments of an example of an initial technological process for assembling an upper and shoe blank using the example of a men's winter boot (model 2). The summarized volumes of the main costs are shown in Table 8.

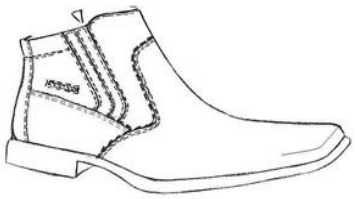
Table 4– Calculation of the optimal power with a range of 300-900 pairs using the example of men's shoes

Power options	Equipment type	Optimal power, steam per shift	Labor productivity of 1 worker, steam	Worker load factor,%	Losses on wages per unit of production, rub	Specific reduced costs per 100 pairs of shoes, rub
1	2	3	4	5	6	7
300-500	1	500	27.73	62.18	13.40	6980.5
500-700	1	700	27.73	69.14	9.83	6277.43
700-900	1	847	27.73	74.50	7.54	5673.49
300-500	2	500	24.45	63.90	14.11	7630.92
500-700	2	556	27.73	69.14	9.83	6404.71
700-900	2	812	25.64	75.40	7.77	6060.55
300-500	3	500	27.00	61.74	14.02	7827.12
500-700	3	556	29.32	68.21	9.71	6607.65
700-900	3	847	27.00	74.70	7.66	6341.05

Table 5 - Calculation of the optimal power with a range of 300-900 pairs using the example of women's shoes

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

Model 1

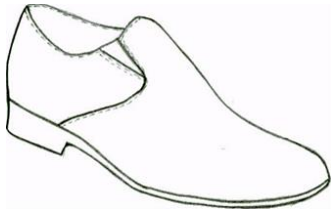


Model 2

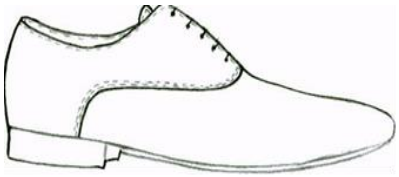
Model 3

Model 4

Model 5

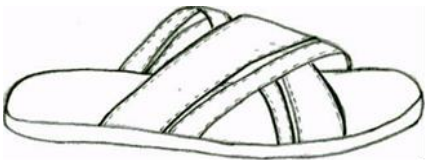


Model 6



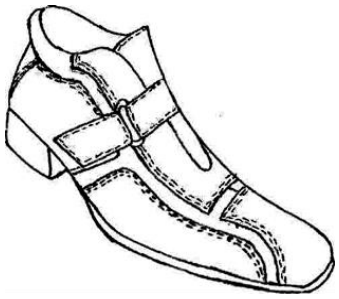
Model 4

Model 5

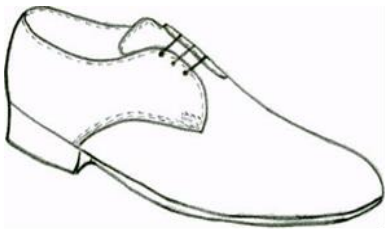


Model 6

Model 7



Model 8



Model 9

Figure 2 - Assortment of men's shoes

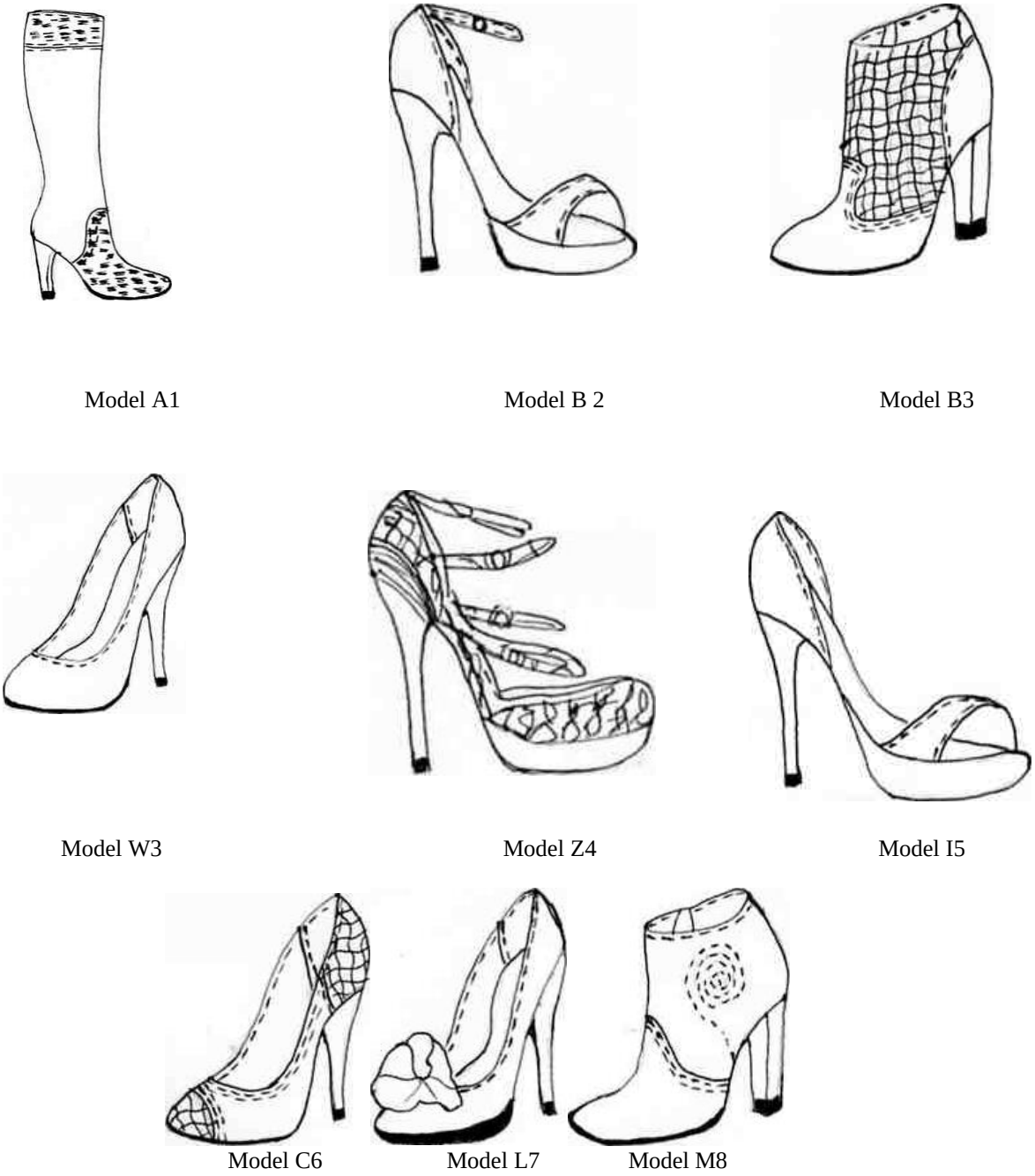


Figure 3– Assortment of women's shoes.

Table 6 - (Fragment) Characteristics of the equipment for assembling the blank of the base model (male winter boot model 2)

the name of the operation	1 set of equipment for innovative technological process							2 set of equipment for innovative technological process							3 set of equipment for innovative technological process						
	vendor code	weight	manufacturer	dimensions	power	performance	price	vendor code	weight	manufacturer	dimensions	power	performance	price	vendor code	weight	manufacturer	dimensions	power	performance	price
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Thread trimming	Sewing the back group to the front group while sewing the thread bartack	Duplication of upper details with interlining	Bending with simultaneous application of hot melt glue,	Lowering the edges of the outer baby top and lining	Cutting into production	Receiving and checking the cut
ST-B	Typical GC24680	M107 \ R	RP67TE	SS 20	ST-B	ST-B
ST-B	130 Kg	180 Kg	180kg	135 kg	ST-B	ST-B
ST-B	Typical (China)	Sabal (Italy)	Sagita (Italy)	Comels	ST-B	ST-B
ST-B	900 * 500 * 850	1430 * 780 * 950	1100 * 550 * 1270	1050 * 550 * 1030	ST-B	ST-B
ST-B	0.27 kW	2.1 kW	0.75 kW	1.2 kW	ST-B	ST-B
ST-B		150 pairs per hour	60 pairs per hour	75 pairs per hour	ST-B	ST-B
ST-B	58212 rbl	RUR 185640	402 090 rub	15900 rbl	ST-B	ST-B
ST-B	Typical GC24026	From 1100V	S1031C	3SE-RZ	ST-B	ST-B
ST-B	130 Kg	180 Kg	170 kg	140KG	ST-B	ST-B
ST-B	Typical (China)	Schön (Germany)	Schön (Germany)	Fortuna (Germany)	ST-B	ST-B
ST-B	900 * 500 * 850	1800 * 130 * 950	1050 * 550 * 1200	1050 * 540 * 1160	ST-B	ST-B
ST-B	0.27 kW	0.8 kW	1.0 kW	0.5 kW	ST-B	ST-B
ST-B		150 pairs per hour	60 pairs per hour	77 pairs / h	ST-B	ST-B
ST-B	58212 rbl	123 150 rub	234500 rub	15600 rbl	ST-B	ST-B
ST-B	Pfaff 574-900 cl	PR 86 A	01280 / P1	01146 / P5	ST-B	ST-B
ST-B	130 Kg	180 Kg	186 kg	130 Kg	ST-B	ST-B
ST-B	"PFAFF"	NEVE (Italy)	Sweet (Czech Republic)	Sweet (Czech Republic)	ST-B	ST-B
ST-B	520 * 180	1250 * 900 * 1350	900 * 600 * 1280	1050 * 540 * 1190	ST-B	ST-B
ST-B	0.27 kW	3.1 kW	0.5 kW	0.7 kW	ST-B	ST-B
ST-B		150 pairs per hour	65 pairs per hour	63 pairs per hour	ST-B	ST-B
ST-B	79600 rub	123500 rub	320,700 rbl	17800 rbl	ST-B	ST-B

The amount of equipment costs	Quality control, procurement of blanks, delivery to the warehouse	Lacing the shoe upper	Shoe uppers cleaning
892438 rub	ST-B	ST-B	G12 / 1
	ST-B	ST-B	100 Kg
	ST-B	ST-B	GEL mini
	ST-B	ST-B	760 * 855 * 1480
	ST-B	ST-B	1.9 kW
	ST-B	ST-B	120 pairs / hour
	ST-B	ST-B	54,000 rbl
636552 rub	ST-B	ST-B	KARO 1
	ST-B	ST-B	80 Kg
	ST-B	ST-B	Leibrock (Germany)
	ST-B	ST-B	520 * 1100 * 1370
	ST-B	ST-B	2.2 kW
	ST-B	ST-B	150 pairs per hour
	ST-B	ST-B	54,000 rbl
RUB 694,000	ST-B	ST-B	SP75AR
	ST-B	ST-B	70 Kg
	ST-B	ST-B	"NEVE"
	ST-B	ST-B	1100 * 900 * 1400
	ST-B	ST-B	1.0 kW
	ST-B	ST-B	120 pairs per hour
	ST-B	ST-B	54,000 rbl

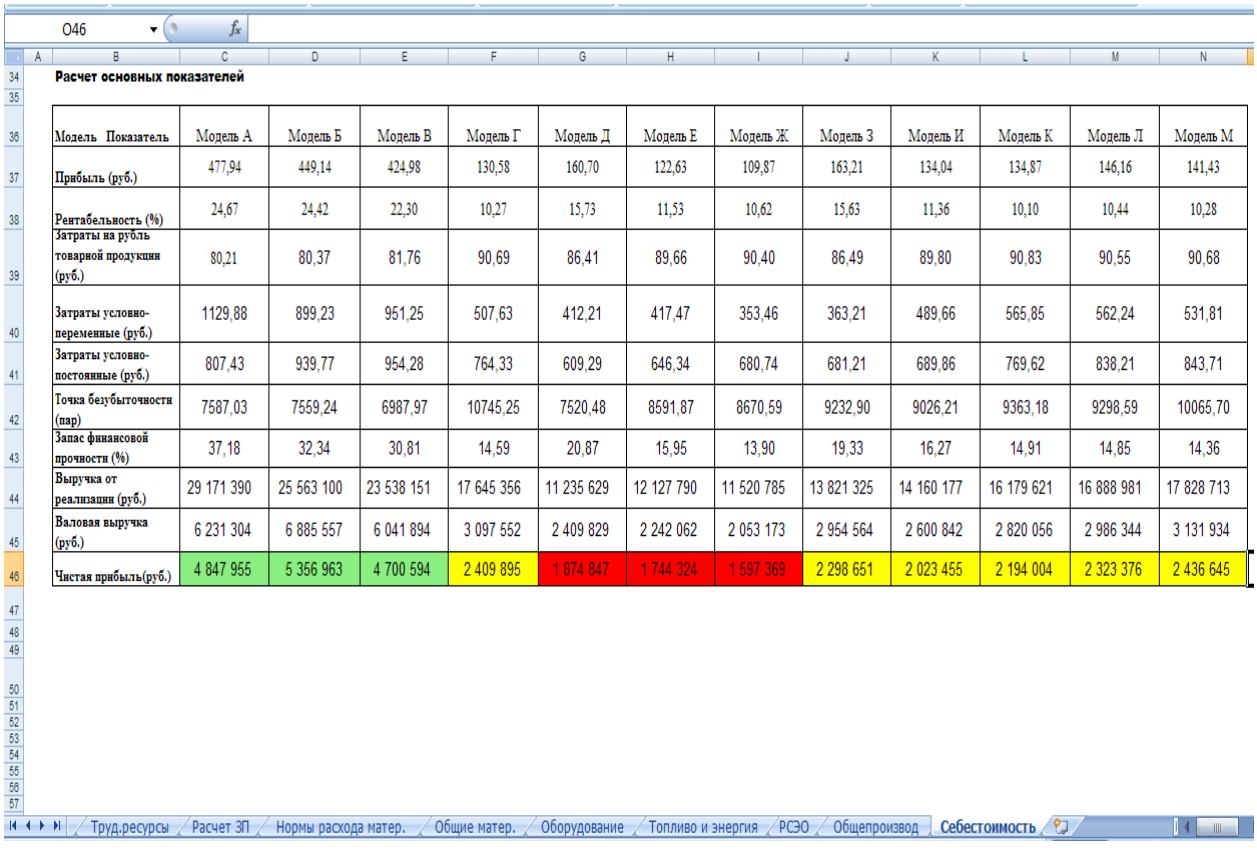
Table 7 - (Fragment) Characteristics of equipment for assembling footwear of the base model (male winter boot model 2)

Launching blanks for production	Receiving blanks;	the name of the operation	1 set of equipment for innovative technological process							2 set of equipment for innovative technological process							3 set of equipment for innovative technological process						
			vendor code	weight	manufacturer	dimensions	power	performance	price	vendor code	weight	manufacturer	dimensions	power	performance	price	vendor code	weight	manufacturer	dimensions	power	performance	price
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
ST-B	ST-B		ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B

Dyeing, finishing and retouching the top and bottom of shoes	Bonding heel pads and insoles	Removing shoes from the last	Pre-attachment of the insoles to the shoe with metal staples	Pads selection and cleaning	Moisturizing ZVO
TL 75	ST-B	LO2	10/11 / C	ST-B	UT12
155 kg	ST-B	205kg	630 kg	ST-B	100 Kg
GRANUCCI (Italy)	ST-B	Omsa (Italy)	"BESSER" Italy	ST-B	Stema (Italy)
1850 * 950 * 1000	ST-B	1130 * 800 * 500	800 * 900 * 1800	ST-B	620 * 550 * 1230
2.0 kW	ST-B	1.5 kW	0.5 kW	ST-B	12 kWt
150 pairs / hour	ST-B	300 pairs	250 pairs / h	ST-B	120 per shift
98240 rub	ST-B	359520 rub	RUB 250,000	ST-B	23100 rbl
TL 75	ST-B	ASL-1	10/11 / C	ST-B	URP / 2
155 kg	ST-B	80 Kg	630 kg	ST-B	110 Kg
GRANUCCI (Italy)	ST-B	Leibrock (Germany)	"BESSER" Italy	ST-B	ISM (Germany)
1850 * 950 * 1000	ST-B	420 * 330 * 1100	800 * 900 * 1800	ST-B	645 * 2485 * 1700 * 26
2.0 kW	ST-B	1.3kw	0.5 kW	ST-B	12 kWt
150 pairs / hour	ST-B	250 pairs per hour	250 pairs / h	ST-B	135 pairs per hour
98240 rub	ST-B	186,000 rbl	RUB 250,000	ST-B	RUB 150,000
TL 75	ST-B	LP 1	04054 / P1	ST-B	U 17 BFV
155 kg	ST-B	120 Kg	650 kg	ST-B	100 Kg
GRANUCCI (Italy)	ST-B	Stema (Italy).	"Sweet"	ST-B	Stema (Italy)
1850 * 950 * 1000	ST-B	820 * 360 * 1215	800 * 900 * 1800	ST-B	620 * 550 * 1230
2.0 kW	ST-B	1.1 kW	0.27	ST-B	12 kWt
150 pairs / hour	ST-B	250 pairs per hour	250 pairs / h	ST-B	120 pairs per hour
98240 rub	ST-B	352800 rub	280,000 rubles	ST-B	17000 rbl

Lace-up finished shoes	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B
Shoe packaging; Delivery of shoes to the warehouse, paperwork	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO
The amount of equipment costs	9 490 840 rub							7 130 650 rub							RUB 7502180										

Table 8 Calculation of the main costs for the assortment range for 12 models (for example, women's shoes)



Расчет основных показателей

Модель Показатель	Модель А	Модель Б	Модель В	Модель Г	Модель Д	Модель Е	Модель Ж	Модель З	Модель И	Модель К	Модель Л	Модель М
Прибыль (руб.)	477,94	449,14	424,98	130,58	160,70	122,63	109,87	163,21	134,04	134,87	146,16	141,43
Рентабельность (%)	24,67	24,42	22,30	10,27	15,73	11,53	10,62	15,63	11,36	10,10	10,44	10,28
Затраты на рубль товарной продукции (руб.)	80,21	80,37	81,76	90,69	86,41	89,66	90,40	86,49	89,80	90,83	90,55	90,68
Затраты условно-переменные (руб.)	1129,88	899,23	951,25	507,63	412,21	417,47	353,46	363,21	489,66	565,85	562,24	531,81
Затраты условно-постоянные (руб.)	807,43	939,77	954,28	764,33	609,29	646,34	680,74	681,21	689,86	769,62	838,21	843,71
Точка безубыточности (пар)	7587,03	7559,24	6987,97	10745,25	7520,48	8591,87	8670,59	9232,90	9026,21	9363,18	9298,59	10065,70
Запас финансовой прочности (%)	37,18	32,34	30,81	14,59	20,87	15,95	13,90	19,33	16,27	14,91	14,85	14,36
Выручка от реализации (руб.)	29 171 390	25 563 100	23 538 151	17 645 356	11 235 629	12 127 790	11 520 785	13 821 325	14 160 177	16 179 621	16 888 981	17 828 713
Валовая выручка (руб.)	6 231 304	6 885 557	6 041 894	3 097 552	2 409 829	2 242 062	2 053 173	2 954 564	2 600 842	2 820 056	2 986 344	3 131 934
Чистая прибыль(руб.)	4 847 955	5 356 963	4 700 594	2 409 895	1 874 847	1 744 324	1 597 369	2 298 651	2 023 455	2 194 004	2 323 376	2 436 645

In the context of geoeconomic competition, the regions compete for people's investment, political influence, external relations, property, commodity and financial flows. The removal of the control centers of enterprises, commodity and financial flows and property flows beyond the boundaries of the "Administrative" regions speaks of the growth of a new regionalization of Russia, now not on an administrative, but on a cultural and economic basis. Regional policy ceases to be only compensating for objective territorial disparities. It is increasingly becoming focused on the development of promising economic and economic structures, the launch of new types of activities, the formation of modern infrastructures, changes in the territorial structure of the economy and the settlement system.

In the era of globalization, sustainable competitive advantages are often of a purely “local” local character. Standard factors of production, information and technology are readily available. However, the competitive advantages of a higher order are still territorially limited, since the regions have their own, influencing the level of their economic growth, features that lie outside the area of endowment with factors of production. Attributes of this kind are interrelated and complementary. That is why competitive success is the result of combining the unique socio-economic environment in the region with the competitive advantage of industries. Regional differences are very important and often essential to competitive advantage.

This predetermines the need to solve the problem of sustainable regional development from the perspective of the cluster approach with its inherent conceptual apparatus, tools and logic, which together make it possible to link the competitive potential of the region with the formation of a strategy for its sustainable development in modern conditions. The intensification of structural transformations is accompanied by an increasingly pronounced territorial concentration of economic activity. At present, this is manifested in the formation of clusters - new forms of entrepreneurial structures focused on the development of regions.

The phenomenon of clusters or networked forms of doing business has been studied in the economic literature for a long time, but only in recent decades, in connection with the publication of M. Porter's works, clustering has been assessed as the dominant strategy of regional development. The cluster concept represents a new kind of national economy, and also indicates the new roles of companies, governments and other organizations seeking to improve competitiveness.

According to his theory, a cluster or industrial group is a group of geographically adjacent interconnected companies and related organizations of a certain sphere, characterized by a commonality of activities and complementary to each other.

M. Porter showed that the competitiveness of a country should be viewed through the prism of international competitiveness not of its individual firms, but of clusters - associations of firms from various industries, and the ability of these clusters to effectively use internal resources is of fundamental importance. He also developed a system of determinants of the competitive advantage of countries, called the “competitive diamond” (or “diamond”) according to the number of the main groups of such advantages. These include factor conditions, conditions of domestic demand, related and service industries (clusters of industries), strategy and structure of firms, and intra-industry competition. In addition, there are two additional variables that greatly affect the situation in the country and random events that the management of firms cannot control, and government policy.

The cluster consists of three main elements, closely interconnected and especially important for its competitiveness. First of all, these are key or "anchor" firms that act as leaders and ensure the economic success of the entire cluster, whose initiative is the beginning of the process of its formation, and the strategy determines the behavior of all firms and organizations in it. If these companies are competitive, then they tend to depend on a network of suppliers and their quality affects the well-being of the entire cluster as a whole.

And the third, no less important factor is the business climate (technologies, information and human resources, administrative and other infrastructures, the existing economic policy of the government). The internal competitiveness of companies and the cluster as a whole depends not only on their strength, but also on a large number of external factors: on access to high-quality human resources; capital markets; levels of socio-economic development of the region and research infrastructure; from the institutionalization of the regional economy.

Thus, it seems that clusters are groups of geographically concentrated interconnected companies and their accompanying organizations (suppliers, infrastructure, research and training institutions) specializing in a specific area of activity related to common technologies and skills that mutually complement each other and reinforce competitive advantages of individual companies and the cluster as a whole....

Based on this, the conclusion suggests itself that it is always important for a cluster that the principle of proximity of the location of structural formations (location and geographical concentration), network organization and specialization based on innovation be implemented. These are three characteristic features of a cluster that underlie the construction of the principles of its formation and development, as well as the conditions of existence in geographically localized systems. “This approach is based on taking

into account the positive synergistic effects of regional agglomeration, i.e. proximity, consumer and producer, network effects and diffusion of knowledge and skills due to personnel migration and business separation. " The formation of a cluster in the region requires all the factors of its effective functioning;

A cluster generates an economy of scale of production with a core and in the form of an innovation cluster, which is one of the firms for the production of a certain type of product or service. In a broad sense, cluster theory is a new, providing additional opportunities way of structuring and understanding the regional economy, organizing the theory and practice of regional economic development, as well as formulating an appropriate economic policy. Clusters reflect the process of real creation of welfare not only of all its participants, but also of the society, territory, society in which the clusters function; they make the competitiveness of the region more powerful and the competition more effective.

Enterprises united in a cluster are a special subject of the market, therefore, the assessment of the effectiveness of the functioning of a cluster can be carried out from two points of view: the cluster as a subject of the market and a separate enterprise included in it. The successful development of the cluster means an increase in the competitiveness of the regions, an increase in the growth rate of the gross regional product, an increase in the share of regions in the total volume of the country's GDP. In addition, the efficient functioning of the cluster ensures the preservation and creation of new jobs, which expands the tax base and reduces unemployment benefits. The high performance of the cluster increases the innovation and investment rating of the regions. From the point of view of the cluster as a market entity, the effectiveness of its functioning can be assessed by the indicators of the cluster itself: profitability, susceptibility to innovation,

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

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

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

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

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

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

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

- support for research and development that can lead to the production of competitive products;

- creation and strengthening within the cluster of vertically and horizontally integrated structures in production and technology spheres, including scientific and educational organizations;

- ensuring the growth of production of high-quality products by supporting small and medium-sized businesses;

- providing organizations - members of the cluster - technological, legal, financial and other information that ensures their main activities.

Regional and municipal branches of government have developed long-term target programs for the development of small and medium-sized businesses for 2016 - 2025, including for the manufacture of shoes. The main goal of such Programs is to ensure equal and favorable conditions for the development of small and medium-sized businesses in the regions of these districts. The main objectives of the Program are to increase the role of small and medium-sized businesses in improving the living conditions of the population in the regions of the Southern Federal District and the North Caucasus Federal District. Ensuring interaction between business and regional government bodies through the development of public-private partnerships, involving SMEs in resolving issues of socio-economic development of districts. Filling the regional market with goods and services of small and medium-sized enterprises, including those of an innovative nature. Increase in the number of SMEs. Increase in tax revenues from SMEs to the budgets of the budgetary system of the Russian Federation. Increasing the investment activity of SMEs.

The total amount of funding for the Program only for the Rostov region is 476 403 606 thousand rubles, including: regional budget funds - 1 547 910 thousand rubles, federal budget funds - 472 804 thousand rubles, extra-budgetary sources - 474 382 892 thousand rubles. rubles, funds of local budgets - volumes and directions of financing of events. Programs are determined by regulatory legal acts of the representative bodies of municipalities. The amounts of funding for the Program are subject to annual adjustments, taking into account the possibilities of the respective budgets.

The program is financed within the budgetary allocations provided for its implementation by the Regional Law on the Regional Budget for the next

financial year. Expected final results of the Program implementation:

1. Ensuring an increase in the number of small and medium-sized enterprises in the regions of the Southern Federal District and the North Caucasus Federal District.

2. Increase in the share of goods (works, services) produced by SMEs in the volume of GRP.

3. Ensuring the growth of the average number of employees in small and medium-sized enterprises.

4. Increase in the share of the average number of employees (excluding external part-time workers) of small and medium-sized enterprises in the average number (without external part-time workers) of all enterprises and organizations.

5. Ensuring the growth of investment in fixed assets of small and medium-sized enterprises.

6. Increase in average monthly wages in small and medium-sized enterprises.

The priorities in providing support to small and medium-sized businesses in the territory of the two districts in 2009-2014 will correspond to the priorities determined by the Federal Law of 24.07.2007 No. 209-FZ "On the development of small and medium-sized businesses in the Russian Federation", as well as include additional priority directions based on the relevance of solving business problems.

Since the shoe cluster being created on the territory of the Southern Federal District and the North Caucasus Federal District falls under a priority activity, the main financing of this project will be carried out in accordance with the above law and the regional long-term target program for the development of small and medium-sized businesses in the Rostov region for 2009-2014.

The main forms of state support for the investment activities of organizations from the regional budget are:

- Provision, on a competitive basis, of state guarantees to the regions of the Southern Federal District and the North Caucasus Federal District for investment projects;
- placement on a competitive basis of regional budget funds to finance investment projects;
- provision of tax incentives to investors;
- the provision of subsidies in order to reimburse the costs (expenses) for the payment of interest on loans from commercial banks provided for new construction, expansion, reconstruction and technical re-equipment of existing enterprises.

Sources of financing the need for working capital and for the implementation of the investment project are presented in Table 10

Table 10 - Sources of financing the need for working capital and for the implementation of the investment project

Np / n	Source of financing	Financing amount, RUB thous.
1.	Total, including:	200,000.0
2.	Own funds	50,000.0
3.	Attracted loans (loans, subsidies)	150,000.0

The rationale for the use of budgetary funds to subsidize working capital and the implementation of the investment project is presented in Table 11.

Table 11 - Rationale for the use of budget funds to subsidize the replenishment of working capital and the implementation of an investment project

The name of indicators	The value of indicators
Wage fund, rub.	17547479.15
Average level of wages, rubles	13056.16
Production volume, rub.	568637650
Production volume, pairs	320928
Proceeds from product sales, rub.	568637650
Income tax, rub.	113727530
Contributions to funds, rub.	5264243.74
Job creation (number)	112

The assessment of the validity and effectiveness of tax incentives is carried out in order to: monitor the results of the tax incentives; preparation of proposals on early termination of tax benefits or their prolongation.

To assess the validity and effectiveness of tax incentives, the following criteria are used: budget efficiency, social efficiency, economic efficiency.

1. Budgetary efficiency - an assessment of the result of economic activity of the categories of taxpayers who are provided with tax incentives, in terms of the impact on budget revenues and expenditures of the regions of the Southern Federal District and the North Caucasus Federal District. The budgetary efficiency of the established tax incentives is recognized as positive if the amount of additional actual receipts of taxes and fees to the budget of the districts from the categories of taxpayers who have the opportunity to use the tax incentive exceeds or is equal to the amount of the established tax incentives for the period under review.

2. Social efficiency - an assessment of the degree of achievement of a socially significant effect, which is expressed in a change in the quality and volume of services provided as a result of the implementation by taxpayers of a system of measures aimed at improving the living standards of the population. Social efficiency is the compliance of the results of economic activity with the basic social needs and goals of society, the interests of an individual. The social efficiency of the established tax benefits is recognized as positive if the provision of tax benefits has ensured the achievement of one of the following goals: - increase in wages; - creation of new jobs; - improvement of working conditions;

- creation of preferential conditions for paying for services to unprotected segments of the population.

3. Economic efficiency - an assessment of the dynamics of financial and economic indicators of economic activity of taxpayers who have been granted tax benefits.

The economic efficiency of the established tax incentives is considered positive if, as a result of the provision of tax incentives, a positive dynamics of the financial and economic indicators of taxpayers' activities (profitability, profitability, expansion of the range of products, reduction of production costs) is ensured.

When implementing this project, social efficiency will be expressed in the following indicators:

- creation of jobs (as a result of the implementation of the work done, at least about 112 people will be employed);

- the receipt of funds in the budgets of various levels. Insurance premiums, which make up 30% of the payroll, including: the pension fund of the Russian Federation -22%, the social insurance fund of the Russian Federation - 2.9%, the federal fund of compulsory medical insurance -5.1%;

- reduction of expenses of the constituent entity of the Russian Federation.

In accordance with Article 33 of the Law of the Russian Federation "On Employment of the Population in the Russian Federation", the Government of the Russian Federation established in 2012 the amount of unemployment payments in the amount of 4,900 rubles. If we assume that all employed workers who will be provided with jobs as a result of the implementation of the work done would receive unemployment benefits in the amount of 4,900 rubles, then the total amount of benefits paid from the budget will be: 112 * 4900 = 548,800 rubles.

As a result, social tension in society will decrease and direct costs associated with an increase in government spending on overcoming socially negative processes will decrease. Social and economic consequences of unemployment: 1) social consequences of unemployment (exacerbation of the crime situation; increased social tension; increased social differentiation; decreased labor activity); 2) the economic consequences of unemployment (depreciation of the consequences of training; reduction in production; costs of helping the unemployed; loss of qualifications; decrease in living standards; underproduction of national income; decrease in tax revenues).

The financial well-being and stability of an enterprise largely depends on the flow of funds to cover its obligations. Lack of the minimum required supply of funds may indicate financial difficulties. In turn, an excess of cash may be a sign that the company is suffering losses. The reason for these losses can be related both to inflation and depreciation of money, and to the missed opportunity to place them profitably and generate additional income. In any case, it is the analysis of cash flows that will make it possible to establish the real financial condition of the enterprise.

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

Cash flow is characterized by:

an inflow equal to the amount of cash receipts (or results in value terms) at this step;

an outflow equal to the payments at this step;

balance equal to the difference between inflow and outflow.

Cash flow usually consists of partial flows from individual activities:

cash flow from the investment activities 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 it leads to:

to improve operational management, especially in terms of the balance of receipts and expenditures of funds;

increasing sales volumes and optimizing costs due to the great possibilities of maneuvering the resources of the enterprise;

improving the efficiency of management of debt obligations and the cost of their service, improving the terms of negotiations with creditors and suppliers;

creating a reliable base for assessing the performance of each of the divisions of the enterprise, its financial condition as a whole;

increasing the liquidity of the enterprise.

All three types of activity take place at each enterprise.

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

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

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

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

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

income from renting or leasing property;

receipts of funds upon closing deposit accounts and on purchased securities;

repayment of loans provided to other participants.

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

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

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

Cash flows from financial activities are largely formed when developing a financing scheme and in the process of calculating the effectiveness of an investment project.

If the manufactured shoes are not fully sold, the enterprise loses part of the profit, which is necessary for the further development of production. To reduce losses, the manufacturer must have daily information on product sales and make decisions on timely changes in prices for specific shoe models.

This paper analyzes the possibility of a developed software product that allows calculating cash inflows from operating activities. This program is necessary for a sales manager or marketer who controls the sales process of a specific released model. As a result of the proposed calculation, we obtain a net inflow from operating activities. A decrease in sales leads to a decrease in cash flow and requires a decrease in the selling price of a product in order to increase sales. If such an event does not lead to an increase in cash flow, then the question arises about the advisability of further releasing this model.

The algorithm for constructing and calculating the software product is located in the Federal State Budgetary Educational Institution of Higher Professional Education "YURGUES". This algorithm is implemented using the Microsoft Excel software product, which can be installed at the workplace of almost any specialist.

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

The calculation also contains data that does not depend on the model and is entered into the calculation table once. They are highlighted in color. Calculation formulas are also highlighted in color, they are recalculated automatically when the initial data changes. The main initial data that are used in the monitoring process are the selling price of a unit of production and the volume of sales.

Thus, the calculation can be performed daily, or in a selectable time range, while setting only the sales volume and unit price for a certain period, we will receive an increment in the cash flow for this period. The algorithm for calculating the receipt of cash from operating activities is also protected and is the property of FGBOU VO ISOi P (branch) of DSTU

To assess the effectiveness of the production activity of a shoe enterprise, it is necessary to analyze the annual results of the enterprise for the production of men's, women's and children's footwear, that is, the entire product range.

When 60% of footwear is sold, the company's activities generate insignificant income. Basically, this income is achieved through the sale of men's shoes, since losses are observed in the women's assortment with these volumes. A further decrease in sales volumes will lead to an increase in losses. To solve this problem, the conditions for the sale of shoes in a specified period of time are necessary, as well as the volume of sales of at least 50%. If such a situation arises, it is necessary to attract borrowed funds to cover costs and the subsequent release of products. Table 12 shows the relationship between revenues, costs and production volume using the example of winter children's shoes. managing which you can analyze the financial results of the enterprise and make timely decisions on replacing an assortment that is not in demand,

Table 12. Influence of the sale of footwear on the financial condition of enterprises on the example of winter children's footwear (model A)

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

Table 13 shows the final calculation results for the entire range of shoes, focusing our attention only on profit and loss for various sales volumes per month. Their analysis confirms the high efficiency of the software product developed by the authors for analyzing the results of the work of shoe enterprises, depending on the receipt of cash flow when tracking the sale of shoes during each month of its activity.

Table 13. Impact of the sale of footwear on the financial condition of enterprises

Indicators	Indicator value for different volumes of sales per month (%)						
	100	80	72	60	40	30	20
in the production of children's shoes							
winter (model A)							
Profit (+)	2962.09	800.84	-	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	0	-1540.39	-3791.93	-4917.26	-6042.89
autumn (model B)							
Profit (+)	2068	104.54	-	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	0	-1858.92	-3822.4	-4804.25	-5785.8
summer (model B)							
Profit (+)	1422	-	-	-	-	-	-
Loss (-) from sales, thousand rubles	-	0	-340.72	-2103.45	-3866.12	-4748.03	-5628.9
spring (model D)							
Profit (+)	1537.63	-	-	-	-	-	-
Loss (-) from sales, thousand rubles	-	0	-63.04	-1735.16	-3263.51	-4063.78	-4863.98
in the production of women's shoes							
summer shoes (model A)							
Profit (+)	1648.68	739.69	285.01	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	-	0	-169.31	-623.99	-1648.7
autumn boots (model B)							
Profit (+)	2490.13	1329.09	168.05	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	-	0	-412.22	-992.98	-2490.1
winter boots (model B)							
Profit (+)	4508.29	2913.36	1317.64	520.18	-	-	-
Loss (-) from sales, thousand rubles	-	-	-	-	0	-277.3	-4508.3
spring shoes (model D)							
Profit (+)	1790.91	1276.49	761.04	246.62	0	-	
Loss (-) from sales, thousand rubles	-	-	-	-	0–	-268.84	1790.91
in the manufacture of men's shoes							
winter boots (model A)							
Profit (+)	2825.44	2260.23	1695.22	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	-	0	-1477.63	-977.93	-2825.4

autumn low shoes (model B)							
Profit (+)	2068.81	1161.72	254.64	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	-	0	-652.46	-1106.4	-2068.8
spring low shoes (model B)							
Profit (+)	2730.7	1727.51	724.44	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	-	0	-278.84	-780.38	-2730.7
summer clogs (model G)							
Profit (+)	1713.77	943.54	123.47	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	-	0	-596.77	-981.89	-1713.8

Table 14 shows the impact of the cash inflow when tracking the sales of only a certain type of footwear during each month. The results obtained again confirmed the high efficiency of the application of the software product developed by the authors to control the financial condition of the enterprise in order to guarantee it stability and obtain high TEP, and their products to ensure competitiveness and demand in domestic sales markets with unstable growth.

Table 14 - The impact of the sale of the entire assortment of footwear on the financial condition of enterprises

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

Most often, the company sells shoes through stores with payment after the sale, concluding contracts with the trade, indicating the timing of the receipt of funds on the manufacturer's accounts. Table 15 shows the calculations of the receipt of cash flow based on the results of the enterprise for the year.

Table 15- Annual results of the shoe enterprise in the production of the entire assortment of shoes

Indicators	Jan.	Feb	March	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
Sales volume, pairs	26114	26114	29661	29661	29661	28168	28168	28168	25358	25358	25358	26114
Sales proceeds, thousand rubles	45032.84	45032.84	31026.82	31026.82	31026.82	24033.9	24033.9	24033.9	30640.47	30640.47	30640.47	45032.84
Unit cost, rub.	1435.54	1435.54	890.2	890.2	890.2	726.7	726.7	726.7	1024.58	1024.58	1024.58	1435.54
Full cost price, thousand rubles	37487.78	37487.78	26405.04	26405.04	26405.04	20373.34	20373.34	20373.34	25747.78	25747.78	25747.78	37487.78
Profit from sales, thousand rubles	7545.06	7545.06	4621.78	4621.78	4621.78	3660.56	3660.56	3660.56	4892.69	4892.69	4892.69	7545.06
Income tax, thousand rubles	1509	1509	924.36	924.36	924.36	732,112	732,112	732,112	978.5	978.5	978.5	1509
Net profit, thousand rubles	6036	6036	3697.4	3697.4	3697.4	2928,448	2928,448	2928,448	3914.19	3914.19	3914.19	6036
Product profitability,%	16.8	16.8	14.9	14.9	14.9	15.2	15.2	15.2	15.9	15.9	15.9	16.8

In this case, if footwear is in demand and is fully sold, then the company receives money on time, which is also needed to pay wages, purchase working capital and other expenses to ensure the development of production.

During the year, the company produces 327,903 pairs of shoes. With 100% sales of these products, the enterprise will receive proceeds in the amount of 392,202.1 thousand rubles. However, this is not always the case.

For example, when selling autumn shoes in the amount of 80% of the production volume, the profit is reduced by 43.15% and amounts to only 1,178 thousand rubles, while the sale of footwear less than 47.4% of the production volume brings losses to the company. Due to the lack of funds, it is necessary to reduce the volume of production, to delay the payment of wages to workers, for which the heads of the enterprise are currently responsible, sometimes even criminal. If such a situation arises, it is necessary to attract borrowed funds to cover costs and organize the subsequent production of products, which at the moment is associated with certain difficulties: interest on a loan has been significantly increased (up to 18%), loan repayment terms have been reduced, etc., leading to an even greater increase production costs.

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

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

Consequently, only the joint efforts of the regional municipal branches of government and heads of enterprises provoke a situation when, due to the technical and economic indicators of the activities of the enterprise located in these regions, the grounds for a significant improvement in the social situation of the inhabitants of these regions will actually be created.

Conclusion

The quality is "written by nature" to be at all times in the epicenter of scientific and amateurish reflections. The problem of ensuring the quality of activities is not just universal, relevant, it is strategic.

The domestic light industry is going through hard times, and the consumer is offered products of dubious quality that have entered our markets by counterfeit and other illegal means, that is, they have no guarantees for buyers to exercise their rights to protect themselves from unscrupulous manufacturers and suppliers.

To reanimate the role and importance of a quality-oriented strategy, since only in this case enterprise managers will subjectively and objectively be forced to improve their production using nano technologies and innovative processes so that competitive and demanded materials and products fully satisfy the needs of domestic consumers. At the same time, the authors' assertion that the consumption of domestic materials and products is regulated by the market is substantiated. In this case, the requirements of the market should be shaped in production, and the authors confirm this situation, drawing attention to the role of the state and consumers in the formation of sustainable demand for domestic materials and products, namely: to maintain the range of goods, regulating it by federal, regional and municipal orders; stimulate price stability; increase consumer ability and gradually improve their quality. The implementation of these tasks will create the basis for the consumer to realize the need to pay for the advantages of high-quality materials and products, and the manufacturer to realize that improving the quality of materials and products cannot be associated only with rising prices, but also due to technical innovations aimed at using new technological and engineering solutions.

Today, and even more so tomorrow, it is important to implement one of the defining principles of production efficiency - the manufacturer produces exactly what the consumer needs.

It is no less important to understand the role and significance of quality activities, that is, how much the leaders got into the essence of things, learned how to manage things, change their properties (assortment), form, forcing them to serve a person without significant damage to nature, for the good and in the name of man.

Both political leaders and the government have recently begun to talk about the need for a competent industrial policy. However, if we carefully consider the normative, methodological documents on the restructuring of industry, then the thought arises whether we are not stepping on the same rake here that we have been stepping on during all the years of reforms.

What is the essence of economic reforms and the importance of industrial policy in them, which are theoretically substantiated and practically tested by a number of developed countries?

These are the fight against inflation, the strengthening of the national monetary unit and financial stabilization. This is a change in the forms of ownership in various spheres of the economy through the process of privatization. This is a restructuring of the economy under the conditions of market relations.

Moreover, all these fundamental processes of economic reform must be based on structural adjustment. Both financial stabilization and privatization should be subordinate to the process of structural adjustment, since it is structural adjustment that determines the final result of reforms and the effectiveness of adaptation of various forms of production to civilized market relations.

The end result should also be the basis for the restructuring of the economy. And these are products, services - their competitiveness in the domestic and world markets.

What happened in the Russian reforms? All three basic processes (financial stabilization, privatization and restructuring) went on their own, without interconnection. Therefore, the methods used by the government and the Central Bank to combat inflation

and other economic indicators often ran counter to the tasks of structural adjustment.

As for the process of restructuring, the government's position is expressed by the following statement: "the market will put everything in its place by itself." Given this position on restructuring, it is not surprising that there was no place for the words quality, competitiveness in the national economic policy.

This is, unfortunately, the reality of the reforms carried out today. In this connection, I would like to refer to the well-known world experience.

A world-renowned quality specialist E. Deming, who at one time was a scientific advisor to the Japanese government and led Japan out of the economic crisis, in his book "Out of the Crisis" says: "... managing paper money, not a long-term production strategy - the way into the abyss ".

Regarding whether the state needs to pursue industrial policy, one can quote the statement of the outstanding economist of the past Adam Smith, who 200 years ago laid the foundations for the scientific analysis of the market economy. About the role of the state, he said: "... only it can, in the interests of the nation, limit the greed of monopolists, the adventurism of bankers and the egoism of merchants."

What are the results of economic activity today, what are the achievements in this area? Growth of gold and foreign exchange reserves, decrease in inflation, budget surplus and other financial and economic achievements. Is this the end result of public administration? And not the quantity and quality of goods and services sold in the domestic and foreign markets, and not the population's ability to pay to purchase these goods and services? And, ultimately, not the quality of life of the country's population?

Therefore, it is quite natural that today the task is posed for all levels of the executive and legislative authorities - to improve the quality of life of Russian citizens.

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

The existing world practice of widespread use of modern methods is based on standardization and certification. Standardization allows you to generalize best practices, formalize them in an accessible and understandable form and make them the property of everyone who wants to apply these best practices. Certification allows you to assess the level of implementation of the requirements of standards in practice and give an appropriate guarantee for the consumer. Currently, no more efficient mechanism has been invented for the dissemination of advanced experience in solving various problems, and in the world there are corresponding international structures for standardization and certification.

An analysis of the current international standards, which are aimed at improving the level of enterprise management, shows the following areas of their action:

– quality management systems (a series of international standards ISO 9000 and industry supplements);

– environmental management systems (series of international standards ISO 14000);

– occupational safety and health systems (OHSAS 18001);

– social responsibility system (SA 8000)

The structure of the problem "quality of life" and a set of international standards aimed at solving it.

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

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

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