

Impact Factor:

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

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

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

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

International Scientific Journal Theoretical & Applied Science

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

Year: 2022 Issue: 03 Volume: 107

Published: 15.03.2022 <http://T-Science.org>

QR – Issue



QR – Article



Daniil Sergeevich Shcherbakov

Institute of Service and Entrepreneurship (branch) DSTU
bachelor

Artyom Alexandrovich Tikhonov

Institute of Service and Entrepreneurship (branch) DSTU
bachelor

Vladimir Timofeevich Prokhorov

Institute of Service and Entrepreneurship (branch) DSTU
Doctor of Technical Sciences, Professor
Shakhty, Russia

Galina Yurievna Volkova

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

FEATURES OF THE THEORETICAL PREREQUISITES FOR THE FORMATION OF THE PRIORITY AND THE PRESENCE OF PREFERENCES AMONG CONSUMERS IN THE REGIONS OF THE SOUTHERN FEDERAL DISTRICT AND THE NORTH CAUCASUS FEDERAL DISTRICT

Abstract: in the article the authors consider analysis of the results of a survey of respondents on the impact of the criterion "Attractiveness of goods", confirming the importance of the rehabilitation of this criterion in marketing activities to create sustainable demand not only for light industry products, but also for all consumer goods. Thus, the criterion of product attractiveness has a right to life and is more significant for both the manufacturer and the buyers to ensure sustainable demand for products manufactured in the regions of the Southern Federal District and the North Caucasus Federal District, and this is the most important and demanded wish in the search for its consumer.

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

Language: English

Citation: Shcherbakov, D. S., Tikhonov, A. A., Prokhorov, V. T., & Volkova, G. Y. (2022). Features of the theoretical prerequisites for the formation of the priority and the presence of preferences among consumers in the regions of the Southern Federal District and the North Caucasus Federal District. *ISJ Theoretical & Applied Science*, 03 (107), 546-576.

Soi: <http://s-o-i.org/1.1/TAS-03-107-33> **Doi:**  <https://dx.doi.org/10.15863/TAS.2022.03.107.33>

Scopus ASCC: 2000.

Introduction

UDC 685.71: 519.44

Reanimating the concept of "Product

attractiveness", we seem to return the domestic consumer to the market, although the market is waiting for a buyer with a high paying capacity. But today there are only 7% of such consumers in Russia,

Impact Factor:

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

and they are not frequent visitors to those markets where the mass consumer makes purchases. The mass consumer differs from the solvent consumer in that he is extremely economical and it is difficult to "shake" him for purchase. This is where the main criterion for making a decision to purchase by a mass consumer will be the concept of "Product attractiveness", which requires a certain type of product that can charm him, and the presentation of this very product. And no less important factor is "cultural packaging", that is, the very criteria laid down in the "Product attractiveness" status.

Agreeing that today manufacturers do not produce what they can, but mainly what is especially profitable, because needs in the market are not determined by buyers. The markets are ruled by the seller in all persons and as the organizer - the owner of the market. And, of course, the owner of the market, in turn, is well aware of the importance of cooperation with the manufacturer for his well-being. Such a vicious circle provokes a situation that the concept of "quality" has become a bargaining chip, dependent on the understanding and taste of the seller, who, unfortunately, does not have such criteria, he simply does not own them. In this regard, the status "Product Attractiveness" is a litmus test for the consumer, if the manufacturer again turns to him through an alliance with the designer, making artsy products, that is, original, ultra-fashionable and modern,

Main part

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 intensified, one of which is the union of commodity producers and the state.

The basis for the formation of criteria for assessing the competitiveness of enterprises in the regions of the Southern Federal District and the North Caucasus Federal District is the content of the concept of "competitiveness of an enterprise", which is understood as its advantages over other enterprises in ensuring the economic development of the region, as well as in the innovative and investment potential of international cooperation. The content of the concept is transformed into a general model for determining the competitiveness of an enterprise (formula 1).

$$Kpk = f(Zreg; Pinw; Pinnov), (1)$$

where Kpk - assessment of the competitiveness of the enterprise; $Zreg$ - a criterion for assessing the importance of an enterprise for the economic development of a region; $Pinw$ is a criterion for assessing the investment potential of an enterprise; $Pinnov$ is a criterion for assessing the innovative potential of an enterprise. Thus, on the basis of these criteria of competitiveness, we have proposed a system of indicators for assessing the value of any enterprise for the development of the regions of the Southern Federal District and the North Caucasus Federal District, which is presented in Table 1.

Table 1. Indicators for assessing the importance of the enterprise for the development of the regions of the Southern Federal District and the North Caucasus Federal District

Directions for assessing the value of the enterprise for regional economies	Indicators for assessing the importance of the enterprise for the development of regions
1. Promoting the growth of budget revenues	Added value created by the enterprise
2. Promoting general employment	Number of employees at the enterprise
3. Promoting the formation of a positive foreign trade balance	The volume of export of products by the enterprise
4. The contribution of the enterprise to the economy of the regions of the Southern Federal District and the North Caucasus Federal District	The share of the enterprise in the structure of production of the regions of the Southern Federal District and the North Caucasus Federal District

Assessment of the innovation and investment potential of the enterprise. The innovative potential is determined by the number of branches included in the enterprise. The greater the number of branches, the

higher the level of competition, and competition is an incentive for innovation. In addition, the more innovatively active branches within an enterprise, the higher the innovative potential of the enterprise itself.

Impact Factor:

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

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

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

Investment potential characterized by the number of levels of product processing in the value chain. The level of processing is the number of types of products that are created at the enterprise along the production chain, determined on the basis of the OKONKh code in accordance with the Classifier of the branches of the national economy. The higher the degree of processing of the product, the more investment is required in such an enterprise.

But in this case, it is necessary to find a solution that would allow the manufacturer to have a tool for assessing the effectiveness of the developed innovative technological processes. Such a solution is possible if we use the efficiency coefficient for such an assessment, the value of which is considered as the value of the concordance coefficient for assessing the results of a priori ranking (W), which changes (Kef) from 0 to 1. If its value tends to one, then this means that the manufacturer managed to find the most optimal solution to the innovative technological process, but if its value tends to zero, then an analysis of the reasons for such an unsatisfactory result and a search for errors that provoked such a result, and ways to eliminate the mistakes are required.

The authors managed to develop software, with the help of which such a search will be justified and effective and will allow finding the best solution. At the same time, as criteria for a reasonable choice of the optimal power when forming

the algorithm justifiably selected exactly those criteria that provide the greatest

impact on the cost of finished products, namely:

- percentage of workload of workers, %;
- labor productivity of one worker, a couple;
- losses on wages per unit of production, rubles;
- unit reduced costs per 100 pairs of shoes, rubles;
- shoe production, 1 m²;
- the cost of equipment per unit of flow assignment (C)
 - total price (Stotal);
 - financial strength margin (Zfp);
 - break-even point (TB.y);
 - unit profit (Ex);
 - product profitability (R);
 - expenses for 1 rub. marketable products (31p etc.);
 - conditional variables costs (Zusl. per.units);
 - conditionally permanent costs (Zusl. settlement units).

From the above criteria, in our opinion, the manufacturer can give preference to those that, from his point of view, would guarantee him the production of competitive and demanded products, namely:

- 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, the number of employees, wage expenditure, the level of wages, etc., to increase labor productivity, the introduction of a new techniques and technologies, extensive 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;

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

- reduced costs - 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;

- the financial strength margin (Zfp) shows how many percent the company can reduce the volume of sales without incurring losses;

- the break-even point allows (Tb.y) to determine the minimum required volumesales of products, in which the enterprise covers its costs and operates at break-even, without giving profit, but also does not suffer losses, that is, this is the minimum size of product output, at which the equality of sales income and production costs is achieved;

- profit (loss) from the sale of products (Pr) is determined as the difference between the proceeds from the sale of products in the current prices of VAT and excise taxes and the costs of its production and sale;

- profitability of production (R) reflects the relationship between profit from the sale of a unit of production and its cost;

- conditionally fixed costs (total fixed costs of production of a unit of production) (Zusl.pos.units), which vary in proportion or almost proportionally to the change in the volume of production (1st - costs of raw materials and materials; 2st - costs of auxiliary materials; 3st - costs of fuel and energy for technological needs; 4st - the cost of additional and basic wages of production workers with insurance contributions to extra-budgetary funds);

- conditionally variable costs (total variable costs of production of a unit of production) (Zusl.trans. maintenance and operation of equipment; 7st - costs for general production needs; 8st - costs of general operating expenses, they, together with conditionally fixed costs, constitute the production cost; 9 st - costs of commercial expenses. and the conditionally fixed costs make up the total cost, that is, the conditionally variable costs can be determined as the full cost - conditionally

Impact Factor:

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

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

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

fixed costs, and vice versa, conditionally fixed costs can be defined as the full cost - conditionally variable costs);

– costs for 1 rub. commercial products show the relative amount of profit per ruble of operating costs, that is, this is the ratio of the unit cost to the wholesale price, which characterizes the effectiveness of measures taken to increase the competitiveness and demand for products in demand markets.

The maximum values of indicators for assessing the competitiveness of an enterprise are determined on the basis of their comparison between identical enterprises in the regions of the Southern Federal District and the North Caucasus Federal District. If only one enterprise of this direction operates in the regions, then to assess its competitiveness, the maximum values of the indicators for evaluating an identical enterprise in other regions of the Southern Federal District and the North Caucasus Federal District can be used. The values of the coefficients for assessing the competitiveness of an enterprise can theoretically vary from 0 to 1 (ratio 2).

$$T_{NS} = 0 \div 1. \quad (2)$$

Consequently, enterprises that have received a comprehensive assessment, the value of which is close to one, will be competitive. In fact, the value of the coefficient will be less than one. To select the most promising enterprise for state incentives within the framework of PPP projects, attracting foreign investment, or receiving donor assistance, it is advisable to use the selection criterion, which is determined by function (3).

$$KP = \max... \quad (3)$$

The importance of increasing the competitiveness of an enterprise lies in the mutual influence of the enterprise and the competitiveness of its branches: on the one hand (competitive enterprises contribute to the increase in the competitiveness of all enterprises in general (cumulative effect), and on the other hand, a competitive enterprise creates conditions for the development of the competitive advantages of its participants (synergistic effect).

The methodology is intended to identify promising potential enterprises for foreign investment within the framework of programs for creating innovation centers, as well as to organize state support for identical enterprises identified in the region within the framework of public-private programs, which makes it possible to compare the results of the work of different industry enterprises.

To identify the prerequisites for determining its effectiveness, it is necessary to assess the level of competitiveness of enterprises - subjects of the regions of the Southern Federal District and the North Caucasus Federal District, therefore the next task of the study is to develop a methodology for analyzing and assessing the competitiveness of enterprises in the regions of the Southern Federal District and the North Caucasus Federal District.

The methodology for researching the competitiveness of an enterprise made it possible to formulate the following system-forming signs of the concept of "enterprise competitiveness":

- 1) comparison with competitors;
- 2) a combination of consumer interests (product competitiveness) and producers' interests (effective use of the enterprise's competitive potential).

Competitive potential of the enterprise is a set of internal factors of the competitive advantages of enterprises that ensure its competitive position in the market. The elements of competitive potential were determined on the basis of M. Porter's value chain concept, which he considers from the point of view of the source of competitive advantages of enterprises. The value chain allows you to divide all activities of the enterprise into several categories: primary types (logistics, operations, outbound logistics (MTO), marketing and sales, after-sales service) and supporting types (infrastructure, human resource management, technology development, logistics supply). Following this theoretical foundation, the competitive potential of an enterprise includes such components as marketing, management, finance, logistics,

On the basis of the theoretical study, the competitiveness of an enterprise can be defined as the property of an object to produce competitive products due to a more efficient use of its competitive potential in comparison with competitors.

The development of a methodology for analyzing and assessing the competitiveness of enterprises involves solving the following methodological problems.

The most adequate to the content of the concept of enterprise competitiveness is the method of the total weighted assessment of the factors of competitiveness, which consists in calculating the sum of the products of the assessments of the factors by their significance. Its advantages are that it allows:

- get a comprehensive assessment and compare it with the assessment of competitors;
- make a quantitative assessment of the main factors of the competitive advantages of the enterprise and, on the basis of it, identify the competitive advantages and competitive problems of the enterprise in order to develop an effective strategy for increasing competitiveness;

– monitor the competitiveness plan and take proactive control measures, flexibly responding to changes in the factors of the external and internal environment of the enterprise.

Since in the work the competitiveness of an enterprise is considered as a property of an object to produce competitive products due to a more efficient use of its competitive potential in comparison with competitors, the following criteria are proposed as factors for assessing competitiveness: the

Impact Factor:

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

competitiveness of a product (considered as a result) and competitive potential (considered as a resource of an enterprise). The competitiveness of an enterprise is assessed in a specific market. The environmental factors for the regions of the same market will be the same, therefore they are not involved in the assessment. However, in planning the competitiveness of enterprises, environmental factors must be taken into account.

To assess the competitiveness of an enterprise, a system of dimensional (with different units of measurement) indicators is proposed. The index method was used to bring them to comparable (dimensionless) units of measurement.

To convert the dimensional units of measurement of competitiveness indicators into dimensionless ones, the index is calculated as the ratio of the dimensional indicator of the assessment of the competitiveness factor to the maximum value of the indicator in the given market. It seems that this method of comparing indicators for assessing the competitiveness of an enterprise has the following advantages: first, it allows you to compare the analyzed indicators with the indicators of the industry leader, which corresponds to the essence of the

category "competitiveness" as a comparison with a competitor; secondly, it is less laborious and easily algorithmic; third, it is more suitable for comparing quantitative rather than qualitative indicators.

Thus, a methodology is proposed for analyzing and assessing the competitiveness of an enterprise based on measuring competitive potential, which includes the following stages:

- selection of indicators for assessing the factors of enterprise competitiveness;
- determining the importance of indicators in the overall assessment of competitiveness;
- calculation of dimensionless estimates of the indicators of the competitiveness of the enterprise;
- assessment of the competitiveness of the product;
- calculation of the generalized indicator of the competitiveness of the enterprise;
- analysis of the competitiveness of the enterprise.

Table 2 shows a system of indicators for assessing the competitive potential of enterprises.

Table 2. The system of indicators for assessing the competitive potential of an enterprise

Factors of the competitive potential of the enterprise	Indicators for assessing the competitive potential of an enterprise
1. Efficiency marketing	The ratio of the quality of the product and the costs of its production and marketing
	Growth rate of marketable products
	Growth in sales and profits
	Profitability
2. Efficiency management	Market share, image
	Return on total assets, return on equity; return on investment
3. The financial condition of the enterprise	Net profit for 1 rub. sales volume; profit from product sales per 1 rub. sales volume; profit ex. period for 1 rub. sales volume
	Equity ratio; current liquidity ratio; coverage ratio, autonomy ratio, fixed asset index, total profitability of the enterprise, return on equity, profitability of products
4. The level of organization of production	Production capacity utilization rate; production and sales facilities; volume and directions of investments
	The share of certified products in accordance with international standards of the ISO 9000 series
	Depreciation of OPF, growth of labor productivity
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
6. Activity of innovation activity	Annual expenditure on R&D, number of patents for inventions
	The share of innovative products, the share of product exports, the number of advanced technologies created

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

	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
7. competitiveness staff	Personnel turnover rate, performance lead rate labor in relation to wages, educational level of the labor force, level of professional qualifications of workers

For each factor of the competitive potential of enterprises, indicators of enterprise competitiveness and their significance were selected (Table 3).

Table 3. The system of indicators for assessing the competitiveness of the enterprise and their significance

Competitive factors enterprises	Indicators for assessing the competitiveness of the enterprise	Significance of indicators %
1. Competitiveness of goods	Weighted average for the product range of competitiveness of the goods	50
2. Efficiency marketing	Exceeding the permissible level of stocks of finished goods	5
	Sales growth rate	5
	Total	10
3. Efficiency management	Return on investment	3
	Costs per 1 rub. products sold	3
	Total	6
4. Financial condition of the enterprise	Coefficient of provision with own circulating assets	3
	Current liquidity ratio	3
	Total	6
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	5
	Cost of innovation	5
	Total	10
8. Competitiveness nstaff	Coefficient of advancing labor productivity growth in relation to wage growth	3
	Employee turnover rate	3
	Total	6
	Total importance of competitive potential	50
	Maximum significance score	100

Determination of the importance of indicators in the overall assessment of competitiveness. The economic meaning, embedded in the content of the concept of "enterprise competitiveness" (as the ability of an enterprise to produce competitive goods due to the higher value of its competitive potential in comparison with competitors), should be formed in such a way that the importance of the terms of enterprise competitiveness is equal, i.e. 50% is the "contribution" of the competitiveness of the product

and 50% is the "contribution" of the competitive potential, and then the economic and mathematical model for assessing the competitiveness of the enterprise will have the form (function 4):

$$Kp = f(50\% K\pi, 50\% PC), \quad (4)$$

where $K\pi$ is the competitiveness of the enterprise; CT - the competitiveness of the product;

PC - the competitive potential of the enterprise.

It is proposed to determine the significance of particular indicators for assessing competitive

Impact Factor:

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

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

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

potential as follows. The greatest importance (10%) in the assessment is occupied by such factors as the activity of innovation and marketing efficiency, which is justified by the specifics of the industry: high importance for consumers of such product properties as compliance with the fashion direction; frequent changes in fashion and its impact on changing consumer preferences; the choice of "fashion products" is dictated by aesthetic considerations and public acceptance; high differentiation of consumer preferences by market segments; a wide range and lack of a reference sample with which to compare to assess the competitiveness of a product.

The significance of the other five factors of competitive potential (management efficiency, the financial condition of the enterprise, the level of production organization, the efficiency of the material supply chain, the competitiveness of the personnel) is assumed to be equal to each other and is determined by mathematical calculations:

$$(50\% - 20\%) / 5 = 6\%.$$

The significance of particular indicators for assessing each factor of competitive potential is determined by dividing the significance for each factor by the number of indicators for assessing this factor. As a result, the following estimates of significance were obtained, which are presented in Table 3. Probably, another solution is possible, but the authors came to the conclusion that such an approach would be more reasonable and more effective. Indices of dimensionless indicators are determined for positive indicators that have a positive trend - growth (for example, profitability of products sold, labor productivity) and for negative indicators that have a positive trend - decrease (for example, depreciation of fixed assets, excess of finished goods in the warehouse compared with the norm, the rate of turnover):

For the maximum (minimum) value for each index of the dimensionless indicator, the value of the indicator of an enterprise-leader in the industry is taken. The proposed methodological approach is a method for constructing a model of an industry "leader enterprise". It can be a conditional enterprise, which is formed according to the highest indicators of the analyzed enterprises of the industry. This approach to the formation of a model of an enterprise-leader is acceptable, since it will provoke each enterprise to improve its performance in a competitive environment.

We believe that the more effective way to translate indicators that have a "negative value", that is, the lower the level of material consumption, the more effective the competitiveness of the goods, consider it as "+1", and with an increase in the level of material consumption, the indicator of the competitiveness of the goods will decrease in this

case. the level of material consumption will tend to zero. Thus, the value of the coefficient of efficiency of the technological process will always have a positive value and strive for unity, thus confirming the most reasonable choice of innovative technological solutions that guarantee the enterprise and products competitive advantages in demand markets with similar enterprises and their products.

Assessment of the competitiveness of the product. Light industry products, due to their diversified nature, are diverse in their consumer and technical properties and have a wide assortment. In order to reduce the complexity of calculations, it is proposed to assess the competitiveness of the assortment group of goods. An assortment group is understood as an assortment of goods, united by common characteristics into certain sets of goods.

Light industry goods have different properties due to their industry affiliation (garments, knitwear, footwear, fabrics, etc.). The parameters for assessing the consumer properties of light industry goods are subdivided into the following groups: aesthetic, functional and cost. Each group of parameters is characterized by a system of single indicators. To determine them, it is proposed to use a priori ranking using the developed questionnaires, in which a list of assessment indicators by type of goods has been prepared for the respondents. Respondents can supplement this list by including indicators that, in their opinion, are important in assessing the competitiveness of a product. The developed questionnaires make it possible to assess the significance of individual consumer parameters of goods for various market segments.

The final set of parameters of the product, by which the competitiveness will be assessed, is carried out according to the value of the assessment of the importance of consumer parameters.

The values of assessing the competitiveness of an enterprise can theoretically vary from 0 to 100:

$$TO_{NS} = 0 \div 100. \quad (5)$$

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 4).

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

Table 4. Scale for assessing the quality level of competitiveness of an 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.

We will assess the competitiveness of the enterprise using a priori ranking, for which we compiled a questionnaire and conducted a survey with the participation of respondents (Tables 5-8; Figures 1 and 2).

Table 5. Criteria for assessing the competitiveness of light industry enterprises located in the regions of the Southern Federal District and the North Caucasus Federal District

No.	List of factors for assessing the competitive potential of enterprises in the regions of the Southern Federal District and the North Caucasus Federal District	Rank
1	The ratio of the quality of the product and the costs of its production and marketing	
2	Sales growth rate	
3	Exceeding the permissible level of stocks of finished goods	
4	Assessment of the level of partnerships with stakeholders of the enterprise	
5	Market share of the enterprise	
6	Return on investment	
7	Return on Total Assets	
8	Cost of innovation	
9	Equity ratio	
10	Capacity utilization rate	
11	Labor productivity	
12	Material efficiency	
13	The share of certified products in accordance with international standards of the ISO series	
14	Reducing the level of material consumption	
15	Share of innovative products	
16	Trade turnover allowing direct links	
17	The coefficient of advancing labor productivity in relation to the growth of wages	
18	Coefficient of uniform supply of goods to sales markets	
19	Depreciation of fixed assets	
20	Employee turnover rate	
21	Costs per ruble of products sold	
22	Weighted average for the product range of competitiveness of the goods	

Table 6. Results of the questionnaire survey of bachelors, masters, teachers and specialists - university graduates working at light industry enterprises, on the impact of competitive potential on the performance of light industry enterprises located in the regions of the Southern Federal District and the North Caucasus Federal District

Experts	Factors																					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	5	8	6	2	7	9	10	4	11	15	17	12	14	13	3	18	19	20	16	12	20	1
2	3	2	14	13	8	9	15	5	16	10	12	17	1	18	4	19	6	10	20	21	11	7
3	8	16	21	5	2	10	6	7	11	17	12	14	1	20	3	13	15	17	19	18	4	9
4	10	13	21	14	2	6	11	4	5	7	9	19	1	18	3	15	16	7	17	20	8	12
5	15	2	16	14	17	3	2	5	6	13	7	10	1	8	18	21	9	20	19	11	4	12
6	1	2	10	12	7	13	11	3	14	15	8	16	17	21	4	9	20	22	5	6	19	18

Impact Factor:

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

33	1	9	10	12	11	7	6	5	15	14	13	17	16	18	19	8	21	4	22	20	3	2	0,42
34	12	2	13	11	10	1	18	8	19	17	9	7	14	20	6	3	21	16	22	15	4	5	0,69
35	4	3	15	5	6	7	14	16	8	11	1	20	17	21	12	9	10	2	22	13	18	19	0,36
36	2	4	11	12	1	14	19	20	21	5	18	17	6	22	7	8	10	3	9	13	15	16	0,23
37	10	9	17	11	4	5	15	14	16	13	1	2	19	22	3	18	6	7	8	12	20	21	0,20
38	1	8	9	7	5	15	12	11	14	13	5	10	2	16	18	5	17	20	19	21	3	22	0,48
39	2	5	16	10	9	15	19	11	8	7	1	18	6	21	14	22	12	17	4	20	3	13	0,45
40	1	2	17	14	15	16	8	18	3,5	3,5	5,5	9	7	5,5	10	11	12	13	20	19	22	21	0,25
41	1	3	22	4	2	5	6	13	15	16	17	18	7	19	20	8	9	10	11	12	21	14	0,40
42	1	18	10	17	9	13	16	19	6	7	15	2	14	5	4	20	11	8	21	12	22	3	0,20
43	21	17,5	8,5	15	16	19	21	21	2,5	11	2,5	8,5	2,5	13	8,5	8,5	5,5	2,5	5,5	17,5	13	13	0,17
44	21,5	8,5	12	21,5	17	18	19	8,5	4	20	4	4	4	12	4	4	15	4	10	15	15	12	0,19
45	11	4	18	5	1	2	3	16	17	20	6	19	10	9	15	14	21	12	13	22	7	8	
46	4	2	21	7	18	17	12	6	11	10	5	1	19	9	8	15	22	14	16	20	13	3	0,32
47	3	13	18	9	14	1	2	4	6,5	21,5	10,5	5	15	10,5	8	21,5	6,5	16	20	19	17	12	0,27
48	8	5	17	6	3,5	18	9,5	9,5	7	12	11	14	2	13	3,5	22	21	15	16	20	19	1	0,51
49	6,5	5	16	6,5	19,5	8	21,5	3	9	21,5	10	15	2	14	17	19,5	4	11	13	18	12	1	0,32
50	17	14	21	1	22	8	9	20	5	7	6	10	12	13	11	15	2	16	18	19	3	4	0,21
51	13	1	22	15	9	8	21	6	10	7	12	11	16	14	17	2	20	18	19	5	4	3	0,30
52	3	1	22	12	4	9	8	10	5	15	6	13	16	14	11	17	20	7	18	19	21	2	0,60
53	15	18	19	13	6	7	3	20,5	8	17	1,5	12	16	11	22	5	20,5	4	9	14	10	1,5	0,22
54	8	1	21	2	10	4	13	12	5	20	19	6	18	7	22	9	17	16	15	14	3	11	0,31
55	10	11	16	17	12	21	14	22	13	1,5	1,5	15	18	3,5	19	20	3,5	7,5	6	5	7,5	9	0,18
Amounts ranks	393	368,5	765,5	559	455	583	600,5	679,5	634,5	772	440,5	732	516,5	815,5	670	715,5	778	723,5	819,5	814	563	516,5	
Without heretics	7	2	6	4	6	7	6	3	7	0	8	2	7	0	3	0	03	3	6	00	7	8	
Coef. concord.		0,16		0,69																			
Criterion Pearson		183,2	6,55																				

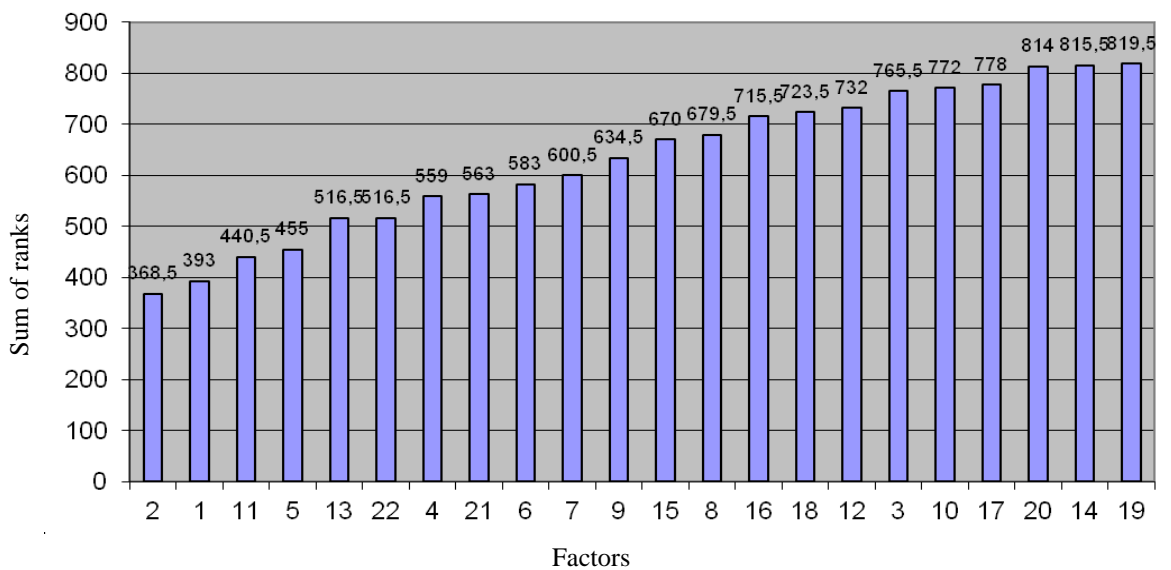


Figure 1 - The results of the questionnaire survey of bachelors, masters, teachers and specialists - university graduates working at light industry enterprises, on the impact of competitive potential on the performance of light industry enterprises located in the regions of the Southern Federal District and the North Caucasus Federal District

Impact Factor:

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

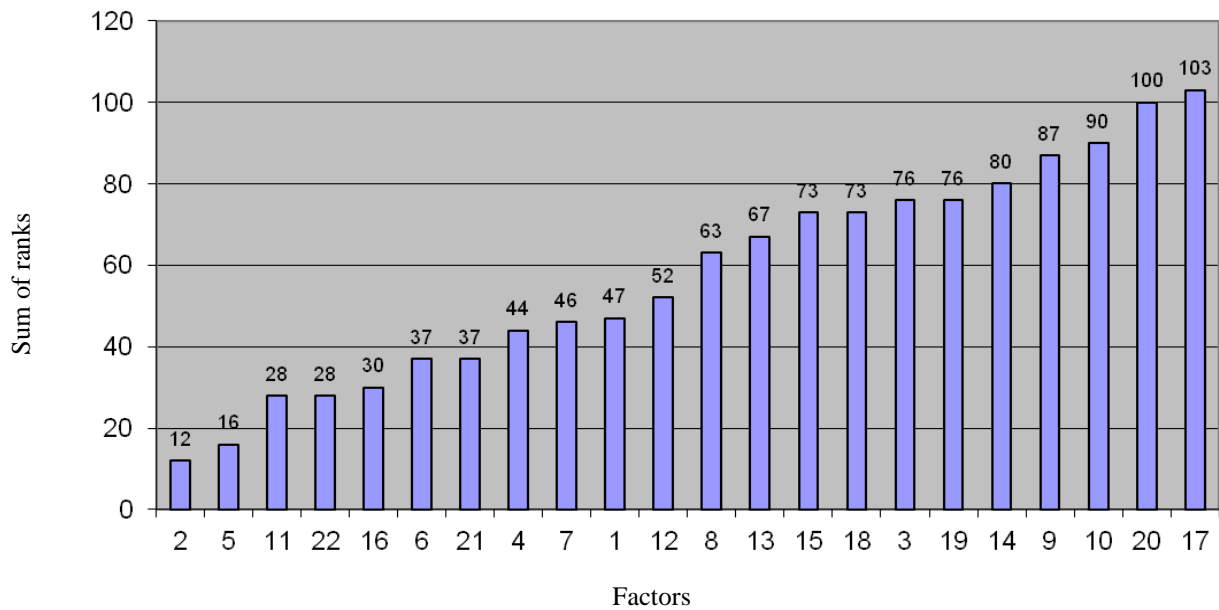


Figure 2 - The results of a survey of bachelors, masters, teachers and specialists - university graduates working at light industry enterprises, on the impact of competitive potential on the performance of a light industry enterprise located in the regions of the Southern Federal District and the North Caucasus Federal District, without heretics, that is, without those respondents, opinion which does not agree with the majority of survey participants

Table 8. Results of a survey of bachelors, masters, teachers and specialists - university graduates working at light industry enterprises on the impact of competitive potential on the results of the activities of light industry enterprises in the Southern Federal District and the North Caucasus Federal District to assess their competence

No.	Exp erts	Factors																									Wi
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	54	55		
1	1-й	5	8	6	2	7	9	10	4	11	15	17	12	14	13	3	18	19	20	16	12	20	1			0,50	
2	2-й	3	2	14	13	8	9	15	5	16	10	12	17	1	18	4	19	6	10	20	21	11	7			0,63	
3	3-й	8	16	21	5	2	10	6	7	11	17	12	14	1	20	3	13	15	17	19	18	4	9			0,63	
4	4-й	10	13	21	14	2	6	11	4	5	7	9	19	1	18	3	15	16	7	17	20	8	12			0,61	
5	6-й	1	2	10	12	7	13	11	3	14	15	8	16	17	21	4	9	20	22	5	6	19	18			0,43	
6	7-й	12	11	14	16	10	9	2	20	8	19	7	18	1	13	22	15	17	6	21	5	3	4			0,73	
7	8-й	2	19	9	12	8	3	11	20	4	22	7	13	5	17	21	10	14	18	16	1	6	15			0,61	
8	9-й	10	4	18	3	8	19	9	14	21	15	5	17	1	12	11	16	20	22	13	6	2	7			0,66	
9	10-й	6	7	17	18	16	14	5	19	13	8	4	9	10	11	22	3	21	12	20	15	1	2			0,63	
10	11-й	10	5	4	9	3	12	11	8	1	22	2	13	14	16	17	6	20	18	21	7	19	15			0,56	
11	12-й	8	3	9	13	2	22	14	11	15	19	4	17	6	16	20	10	18	21	12	1	5	7			0,57	
12	13-й	4	1	9	6	13	15	3	19	14	8	18	20	17	21	5	16	10	2	22	12	7	11			0,47	
13	14-й	13	14	10	3	1	2	16	15	20	5	21	17	4	11	19	7	18	6	22	9	12	8			0,45	
14	15-й	7	14	3	11	17	19	4	12	9	21	1	18	5	20	22	15	8	16	2	13	6	10			0,60	
15	16-й	2	3	5	6	8	4	10	15	7	11	18	16	1	12	21	19	13	14	17	22	20	9			0,65	
16	17-й	6	15	7	8	11	10	9	1	21	20	16	17	2	12	3	22	19	13	4	18	14	5			0,51	
17	18-й	3	1	22	6	19	13	14	11	17	18	2	21	12	16	4	5	10	15	20	7	8	9			0,57	
18	19-й	2	3	6	7	12	11	17	13	18	16	1	20	5	14	19	8	15	9	10	22	21	4			0,46	
19	20-й	2	12	8	11	14	7	15	10	17	9	16	18	1	20	5	19	4	13	22	6	21	3			0,54	
20	21-й	1	14	21	9	8	15	16	7	5	6	4	18	19	17	10	20	22	11	12	13	2	3			0,48	
21	22-й	10	1	18	11	5	12	20	19	6	15	7	8	2	9	4	13	17	15	16	21	3	14			0,62	
22	23-й	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22			0,59	
23	24-й	9	1	10	11	3	2	13	12	15	19	8	7	14	18	20	4	17	22	16	21	5	6			0,61	

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
ISI (Dubai, UAE) = 1.582	ПИИЦ (Russia) = 3.939	PIF (India) = 1.940
GIF (Australia) = 0.564	ESJI (KZ) = 9.035	IBI (India) = 4.260
JIF = 1.500	SJIF (Morocco) = 7.184	OAJI (USA) = 1.111

24	25-й	20	4	11	18	5	6	2	17	15	16	1	8	10	14	13	7	12	22	9	21	3	19			0,69
25	26-й	3	1	10	14	4	5	12	7	19	17	6	21	13	22	8	16	9	20	18	15	2	11			0,64
26	27-й	7	2	19	8	1	15	6	20	17	16	3	9	14	13	18	5	22	11	12	21	10	4			0,48
27	28-й	8	3	16	9	1	17	6	7	19	18	2	10	15	20	14	4	22	12	13	21	11	5			0,47
28	29-й	4	11	7	10	1	9	2	17	14	21	8	19	6	20	13	22	3	18	12	16	5	15			0,64
29	30-й	1	3	21	10	8	9	7	14	12	13	11	22	15	17	6	18	19	16	5	20	2	4			0,56
30	31-й	13	4	14	16	3	22	7	21	8	17	5	15	6	12	11	18	10	9	20	1	2	19			0,64
31	32-й	9	2	10	14	1	16	15	19	17	20	3	4	11	13	12	18	5	21	7	22	6	8			0,56
32	33-й	1	9	10	12	11	7	6	5	15	14	13	17	16	18	19	8	21	4	22	20	3	2			0,54
33	34-й	12	2	13	11	10	1	18	8	19	17	9	7	14	20	6	3	21	16	22	15	4	5			0,55
34	35-й	4	3	15	5	6	7	14	16	8	11	1	20	17	21	12	9	10	2	22	13	18	19			0,45
35	36-й	2	4	11	12	1	14	19	20	21	5	18	17	6	22	7	8	10	3	9	13	15	16			0,27
36	37-й	10	9	17	11	4	5	15	14	16	13	1	2	19	22	3	18	6	7	8	12	20	21			0,40
37	38-й	1	6	7	5	4	13	10	9	12	11	4	8	2	14	16	4	15	18	17	19	3	20			0,60
38	39-й	2	5	16	10	9	15	19	11	8	7	1	18	6	21	14	22	12	17	4	20	3	13			0,60
39	40-й	1	2	15	12	13	14	6	16	3	3	4	7	5	4	8	9	10	11	18	17	20	19			0,60
40	41-й	1	3	22	4	2	5	6	13	15	16	17	18	7	19	20	8	9	10	11	12	21	14			0,53
41	42-й	1	18	10	17	9	13	16	19	6	7	15	2	14	5	4	20	11	8	21	12	22	3			0,38
42	43-й	10	8	3	6	7	9	10	10	1	4	1	3	1	5	3	3	2	1	2	8	5	5			0,38
43	44-й	10	2	4	10	6	7	8	2	1	9	1	1	1	4	1	1	5	1	3	5	5	4			0,48
44	45-й	11	4	18	5	1	2	3	16	17	20	6	19	10	9	15	14	21	12	13	22	7	8			0,64
45	46-й	4	2	21	7	18	17	12	6	11	10	5	1	19	9	8	15	22	14	16	20	13	3			0,56
46	47-й	3	11	16	8	12	1	2	4	6	19	9	5	13	9	7	19	6	14	18	17	15	10			0,72
47	48-й	7	4	15	5	3	16	8	8	6	10	9	12	2	11	3	20	19	13	14	18	17	1			0,58
48	49-й	6	5	15	6	18	7	19	3	8	19	9	14	2	13	16	18	4	10	12	17	11	1			0,51
49	50-й	17	14	21	1	22	8	9	20	5	7	6	10	12	13	11	15	2	16	18	19	3	4			0,68
50	51-й	13	1	22	15	9	8	21	6	10	7	12	11	16	14	17	2	20	18	19	5	4	3			0,59
51	52-й	3	1	22	12	4	9	8	10	5	15	6	13	16	14	11	17	20	7	18	19	21	2			0,56
52	53-й	14	17	18	12	5	6	2	19	7	16	1	11	15	10	20	4	19	3	8	13	9	1			0,47
53	54-й	8	1	21	2	10	4	13	12	5	20	19	6	18	7	22	9	17	16	15	14	3	11			0,65
54	55-й	7	8	13	14	9	18	11	19	10	1	1	12	15	2	16	17	2	5	4	3	5	6			0,47
55	5-й	15	2	16	14	17	3	2	5	6	13	7	10	1	8	18	21	9	20	19	11	4	12			0,73

The criteria for assessing the competitiveness of a light industry enterprise using the software developed by the authors made it possible for the first time to formalize the role of experts - respondents on the basis of their competence to the problem under consideration. The need for such an approach is due to the desire to have an objective assessment of competence, taking into account not only the opinion of the invited party of the expert respondents to participate in the survey, but also using the assessment criterion - the coefficient of concordance - the value of which varies from 0 to 1. And if $W = 0-0,5$ - this is their lack of agreement with the opinion of those experts whose value of the coefficient of concordance (W) tends to 1, which confirms their high competence and the possibility of their further participation as expert respondents. The results of a survey of experts on assessing the competitive potential of light industry enterprises, although they received the value of the coefficient of concordance (W) in the range of 0.4-0.6, but excluding heretics, that is, those respondents whose opinion does not coincide with the opinion of most other experts, we found a pleasant fact that the opinion of those respondents whose authority is

beyond doubt, and those whom the program classified as heretics, have an unambiguous or close opinion that the factors characterizing the influence of competitive potential on the competitiveness of an enterprise are identical, and they can be used in further research in assessing this very competitiveness of enterprises, assuming that he is able to manufacture import-substituting products for consumers in the regions of the Southern Federal District and the North Caucasus Federal District. At the same time, manufacturers have every reason for these criteria,

- the ratio of the quality of the product and the costs of its production and marketing;
- sales growth rates;
- costs of innovation;
- labor productivity;
- the level of partnerships with interested participants in the production of import-substituting products;
- costs per ruble of products sold, and the main criterion;
- the weighted average of the product range of the competitiveness of the goods.

Impact Factor:

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

But at the same time, all the responding experts were unanimous that the competitiveness of the enterprise will be more stable over time if the enterprise's share in the demand market is stable. In any case, it will not decrease over time if it is guaranteed a return on investment and, of course, a stable profitability of the total assets of the light industry, engaged in the production of import-substituting products, is ensured. The opinion of all experts is justified that the competitiveness of an enterprise is also influenced by a stable trade turnover on the basis of direct contractual relations with the sellers of the products of these same enterprises.

Agree we are with them on the issue of the role of highly qualified personnel, which of course, although it was reflected in the questionnaire in the form of one criterion - the employee turnover rate - but did not cause the experts, with regret, concern about the liquidation of lyceums, colleges, on the basis of which they trained highly qualified workers and middle managers - foremen, technicians, mechanics, technologists, engaged in servicing not only an innovative technological process, but also innovative equipment. And it is completely sad that the training of engineering and technical personnel has practically ceased, explaining all this by the lack of their demand, although the heads of the enterprises themselves are at a loss. There is also a downside to this situation, namely, that managers have withdrawn from training these highly qualified specialists through targeted training in colleges and universities, not wanting to bear the costs of this very training, forgetting the Russian proverb: "A miser pays twice."

It is also disappointing that the majority of enterprise managers believe that it will be resolved by itself, but if a shoemaker, a seamstress-minder, a furrier can be trained in the workplace, then it is unlikely to prepare a leading engineer for a production manager and organizer for filled technological processes with an effective innovative solution.

Once again I want to recall one more Russian proverb: "That until the thunder breaks out, the peasant does not cross himself." Is it really necessary to step on a rake, get a tangible blow on the forehead and shout - "Ugh, I remembered the name of what this tool is, what a rake." It is funny and sad, and yet we believe in common sense that the truth is more expensive and the truth will prevail - we will be able to revive this very light industry, which was confirmed by the experts - respondents, showing unanimity on the main criteria for assessing the competitiveness of light industry enterprises.

Dear respondent!

What priorities would you give preference in assessing the high performance properties and quality of fur products, taking advantage of the privileges - to assign them the appropriate rank from the arithmetic series - preferable starting from 1, and not non-preferred - a higher figure, ensuring that the requirements of the arithmetic series are met, namely, not allowing missing numbers. If you have difficulties in choosing preferences, you can use the "linked ranks", but here, too, it is necessary to satisfy the requirements of the arithmetic series (tables 9-12, figures 3 and 4).

Table 9. Criteria for assessing the impact on the quality of domestic fur products, formed based on the results of a survey of leading experts

No.	The list of high performance indicators and quality of fur products	Rank
1	Lightfastness to fur dyeing	
2	Fur resistance to moisture	
3	Dry cleaning resistance	
4	Lack of color variation in the product	
5	Absence of intravital diseases and injuries, confirmation by sanitary and ecological certificates	
6	Fur type	
7	Resistance to low temperatures, heat-shielding properties	
8	Price	
9	Duration of the warranty period	
10	Weight (product weight)	
11	Wrinkle resistance	
12	Shine of the hairline of the fur product	
13	Hairline height (length)	
14	Hair density	
15	Hair softness	
16	The elasticity of the hairline in wet and hot state (providing the product with given form)	
17	The strength of the bond of the hairline with the skin tissue	
18	The size of the dressed skins	
19	Dry friction fastness of the hairline	

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

51	1	3	4	2	7	3	12	11	10	15	14	10	13	19	20	16	18	17	6	5	8	9
52	1	11	12	13	14	16	15	20	2	21	17	4	3	6	5	18	7	22	8	10	9	19

Table 11. Results of processing a priori ranking of bachelors, masters, teachers and specialists working at light industry enterprises, on the criteria for assessing the impact of "chipping" on the quality of domestic fur products

Expert	Factor																						QC
	X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	X12	X13	X14	X15	X16	X17	X18	X19	X20	X21	X22	
1	1	3	2	6	7	8	4	10	21	15	18	22	11	14	16	17	12	13	19,5	5	19,5	9	0,45
2	16	3	2	17	1	18	19	6	4	7	8	21	9	10	11	12	21	13	5	14	15	21	0,33
3	8	7	6	9	15	1	16	2	10	3	11	20	17	12	21	18	19	5	14	4	13	22	0,54
4	8	9	4	11	13	1	7	3	12	10	20	14	15	6	5	19	16	17	18	2	21	22	0,76
5	15	14	16	13	12	1	3	2	5	4	9	6	7	8	17	18	19	10	21,5	11	20	21,5	0,74
6	7	13	8	4	1	20	18	2	10	6	21	5	3	9	11	14	12	22	19	17	16	15	0,40
7	11	13	12	21,5	14	15	17	1	2	3	4	16	7	5	6	19	21,5	8	18	9	20	10	0,31
8	12	13	14	11	10	1	4	2	9	3	20	8	7	6	5	18	21	22	16	15	17	19	0,76
9	3	2	6	7	10	1	12	5	13	11	22	4	8	17	15	14	9	19	18	21	16	20	0,62
10	7	13	15	14	2	6	5	1	20	12	19	16	22	17	18	4	8	21	3	11	9	10	0,24
11	10	2	9	8	22	11	1	19	13	7	18	6	5	4	3	17	14	15	16	12	20	21	0,49
12	10	9	11	12	13	19	8	1	22	6	7	5	4	3	2	14	15	21	18	16	17	20	0,39
13	3	7	4	1	18	5	6	17	9	10	11	12,5	12,5	14	15	16	20	19	8	2	21,5	21,5	0,53
14	10	4	14	5	20	1	11	2	9	15	21	12	17	16	6	18	7	19	13	3	8	22	0,57
15	12	15	14	13	2	3	16	11	17	4	19	20	22	18	5	6	7	1	9	8	10	21	0,25
16	14	16	15	3	21	2	5	17	18	1	19	6	8	7	9	11	10	12	20	4	13	22	0,40
17	5	6	17	2	1	7	3	14	18	10	12	15	16	11	20	19	4	13	9	8	21	22	0,47
18	3	21	13	14	15	22	4	20	19	5	6	8	18	17	16	7	10	9	12	11	2	1	0,21
19	4	11	12	7	2	1	8	3	6	5	15	13	14	9	10	17	16	20	19	18	21	22	0,76
20	19	3	18	21	22	16	5	10	15	17	14	13	12	1	2	6	7	8	9	11	20	4	0,22
21	15	10	16	9	8	17	14	6	7	13	2	4	3	1	5	12	11	20	18	19	21	22	0,34
22	3	5	1	7	2	8	6	21	13	22	15	4	17	19	18	9	12	11	14	20	10	16	0,26
23	2	1	3	6	11	14	7	16	4	17	12	20	13	15	5	21	8	22	18	9	19	10	0,44
24	15	16	14	13	1	12	2	4	3	18	17	19	20	10	9	8	7	6	11	5	21	22	0,35
25	17	15	16	14	4	18	13	2	1	3	19	20	6	7	8	10	9	12	11	21	5	22	0,29
26	6	5	16	7	15	8	1	2,5	2,5	4	19	10	17	18	9	12	13	11	14	20	21	22	0,71
27	3	6	2	11	4	20	1	9	12	10	5	15	13	14	19	16	17	18	7	8	22	21	0,46
28	2	4	11	13	1	10	14	3	18	8	15	17	16	9	19	20	6	7	21	5	22	12	0,42
29	5	2	3	4	6	22	9	1	8	7	15	10	21	11	12	16	18	20	13	14	17	19	0,50
30	5	20	2	11	8	17	3	7	6	9	10	15	13	14	12	18	1	19	22	4	21	16	0,43

Impact Factor:

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

31	6	1	5	12	13	17	7	20	18	3	4	21	11	9	10	14	15	16	2	8	22	19	0,38
32	1	9	2	10	11	16	8	12	17	3	13	18	21	19	4	5	6	14	7	15	20	22	0,41
33	6	4	5	21	20	1	19	7	2	3	16	8	9	10	11	13	14	12	15	17	18	22	0,60
34	9	7	8	10	14	1	6	2	16	11	17	15	5	4	3	18	13	21	20	12	19	22	0,76
35	2	8	9	10	11	4	5	12	3	13	14	16	15	18	17	19	1	22	6	7	21	20	0,52
36	3	2	4	5	13	14	1	12	6,5	6,5	8	17	16	19	21	11	9,5	9,5	15	18	20	22	0,50
37	9	13	14	4	15	5	6,5	12	16	8	17	18	1	2	19	20	21	6,5	22	3	11	10	0,36
38	3	1	5	8	11	15	6	12	16	9	21	2	20	7	14	19	10	17	13	4	18	22	0,51
39	15	13	16	5	17	1	18	2	3	4	22	19	8	6	7	14	9	10	11	12	20	21	0,68
40	4	10	18	5	21	11	12	3	1	2	22	13	14	6	15	16	8	7	17	9	19	20	0,65
41	7	8	9	10	20	11	12	3	2	1	13	14	15	16	17	18	4	19	6	5	21	22	0,56
42	6	9	8	7	20	4	5	3	1	2	15	10	14	11	13	12	16	17	18	19	21	22	0,76
43	19	1	2	3	4	5	6	9	7	8	14	13	12	10,5	10,5	20	15,5	15,5	17	18	21	22	0,64
44	11	12	13	10	1	14	9	15	22	16	17	18	2	3	4	20,5	5	6,5	6,5	8	19	20,5	0,32
45	9,5	9,5	13	4,5	21	1,5	3	1,5	8	11,5	20	11,5	14	4,5	15,5	15,5	6,5	18	17	6,5	19	22	0,76
46	9	9	9	7	1	19,5	4	21	11	13	19,5	12	4	17	18	14	6	4	15	16	22	2	0,24
47	5	7	8	6	9	2	10	4	22	3	15	14	11	13	12	17	20	21	18	1	19	16	0,59
48	19	18	17	14	20	1	15	16	2,5	2,5	13	7	8	4	5,5	21	9	5,5	11	10	22	12	0,30
49	12,5	14	12,5	10,5	5,5	2,5	15	5,5	2,5	2,5	16	17,5	19	20	22	21	17,5	7	8,5	8,5	10,5	2,5	0,27
50	4	5	9	8	10	22	7	20	18	19	11	14	15	12	13	6	1	2,5	2,5	16	17	21	0,25
51	1	3,5	5	2	8	3,5	14	13	11,5	17	16	11,5	15	21	22	18	20	19	7	6	9	10	0,37
52	1	11	12	13	14	16	15	20	2	21	17	4	3	6	5	18	7	22	8	10	9	19	0,28
Sum of ranks	413	443	499,5	479,5	560,5	492	445,5	444,5	534,5	444	763,5	670	625,5	560	607,5	776	604,5	725	696,5	556	896,5	919	
No heretics	39	49	46	46	59	8	30	13	44	31	87	60	55	36	36	84	82	97	91	66	99	107	
W		0,19		0,76																			
Criterion Pearson		207,9		7,66																			

Impact Factor:

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

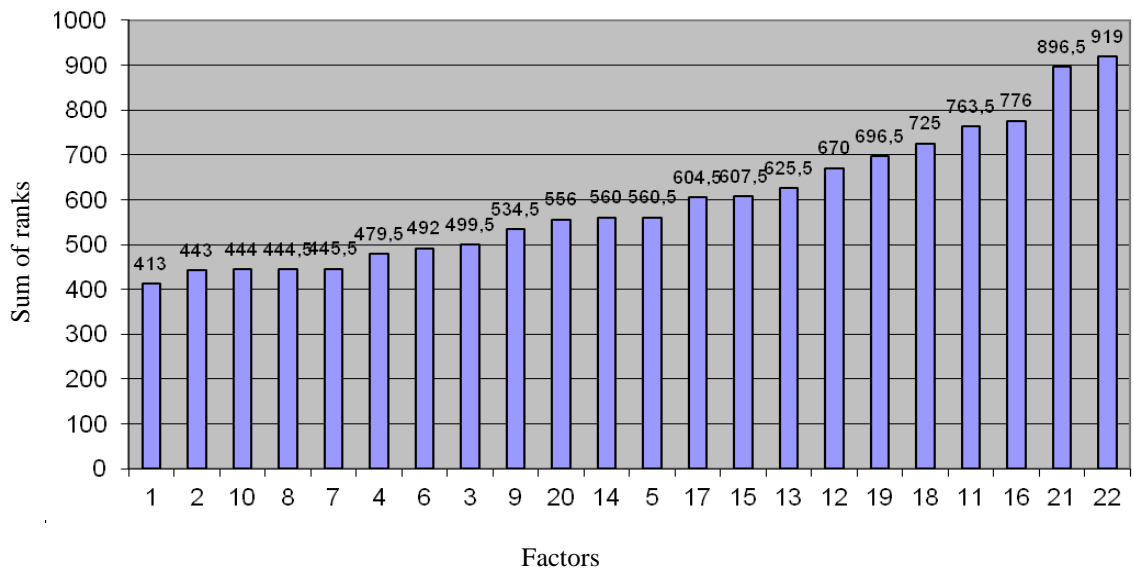


Figure 3 - Results of the survey of bachelors, masters, teachers and specialists - university graduates working at light industry enterprises, on the criteria for assessing the impact of chipping on the quality of domestic fur products

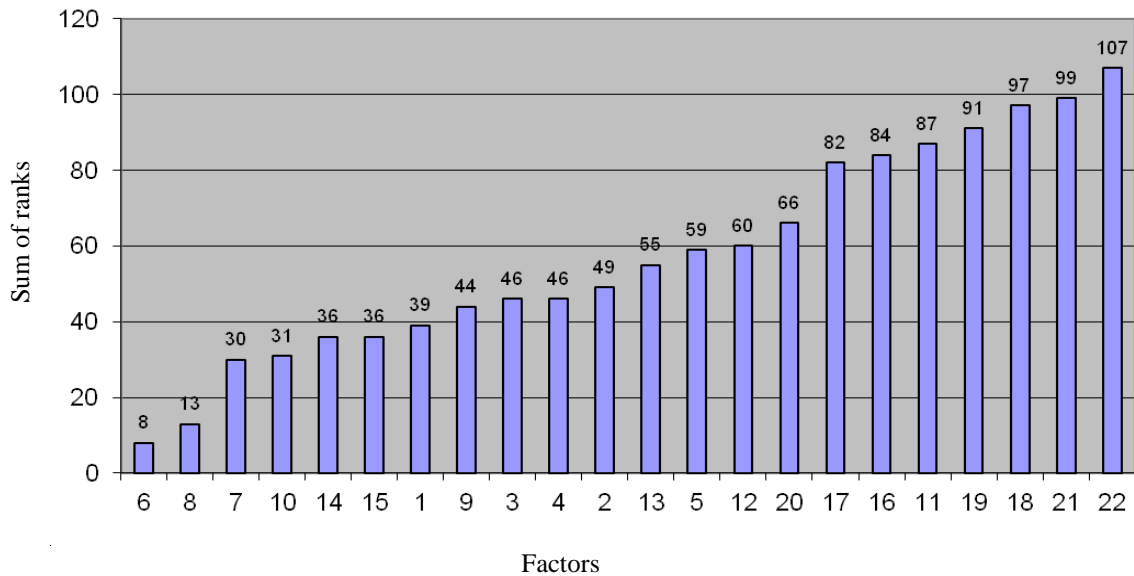


Figure 4 - Results of the survey of bachelors, masters, teachers and specialists - university graduates working at light industry enterprises, on the criteria for assessing the impact of chipping on the quality of domestic fur products without heretics, i.e. without those respondents whose opinion does not agree with the majority of survey participants

Table 12. The results of the questionnaire survey of bachelors, masters, teachers and specialists working at light industry enterprises, on the criteria for assessing the impact of "chipping" on the quality of domestic fur products

xper-s	Factors																							
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
2nd	3	2	14	13	8	9	15	5	16	10	12	17	1	18	4	19	6	10	20	21	11	7		0,661769
3rd	8	16	21	5	2	10	6	7	11	17	12	14	1	20	3	13	15	17	19	18	4	9		0,66855
4th	10	13	21	14	2	6	11	4	5	7	9	19	1	18	3	15	16	7	17	20	8	12		0,555807
5th	15	2	16	14	17	3	2	5	6	13	7	10	1	8	18	21	9	20	19	11	4	12		0,496609

Impact Factor:

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

8th	2	19	9	12	8	3	11	20	4	22	7	13	5	17	21	10	14	18	16	1	6	15	0,471469
9th	10	4	18	3	8	19	9	14	21	15	5	17	1	12	11	16	20	22	13	6	2	7	0,597175
10th	6	7	17	18	16	14	5	19	13	8	4	9	10	11	22	3	21	12	20	15	1	2	0,381356
11th	10	5	4	9	3	12	11	8	1	22	2	13	14	16	17	6	20	18	21	7	19	15	0,674576
12th	8	3	9	13	2	22	14	11	15	19	4	17	6	16	20	10	18	21	12	1	5	7	0,55113
13th	4	1	9	6	13	15	3	19	14	8	18	20	17	21	5	16	10	2	22	12	7	11	0,59548
14th	13	14	10	3	1	2	16	15	20	5	21	17	4	11	19	7	18	6	22	9	12	8	0,564689
15th	7	14	3	11	17	19	4	12	9	21	1	18	5	20	22	15	8	16	2	13	6	10	0,431638
16th	2	3	5	6	8	4	10	15	7	11	18	16	1	12	21	19	13	14	17	22	20	9	0,707062
17th	6	15	7	8	11	10	9	1	21	20	16	17	2	12	3	22	19	13	4	18	14	5	0,779379
18th	3	1	22	6	19	13	14	11	17	18	2	21	12	16	4	5	10	15	20	7	8	9	0,560452
19th	2	3	6	7	12	11	17	13	18	16	1	20	5	14	19	8	15	9	10	22	21	4	0,599153
20th	2	12	8	11	14	7	15	10	17	9	16	18	1	20	5	19	4	13	22	6	21	3	0,723446
21st	1	14	21	9	8	15	16	7	5	6	4	18	19	17	10	20	22	11	12	13	2	3	0,613277
22nd	10	1	18	11	5	12	20	19	6	15	7	8	2	9	4	13	17	15	16	21	3	14	0,504662
23rd	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	0,753672
24th	9	1	10	11	3	2	13	12	15	19	8	7	14	18	20	4	17	22	16	21	5	6	0,614124
25th	20	4	11	18	5	6	2	17	15	16	1	8	10	14	13	7	12	22	9	21	3	19	0,370339
26th	3	1	10	14	4	5	12	7	19	17	6	21	13	22	8	16	9	20	18	15	2	11	0,648305
27th	7	2	19	8	1	15	6	20	17	16	3	9	14	13	18	5	22	11	12	21	10	4	0,537288
28th	8	3	16	9	1	17	6	7	19	18	2	10	15	20	14	4	22	12	13	21	11	5	0,624576
29th	4	11	7	10	1	9	2	17	14	21	8	19	6	20	13	22	3	18	12	16	5	15	0,561299
30th	1	3	21	10	8	9	7	14	12	13	11	22	15	17	6	18	19	16	5	20	2	4	0,652825
31st	13	4	14	16	3	22	7	21	8	17	5	15	6	12	11	18	10	9	20	1	2	19	0,361582
32nd	9	2	10	14	1	16	15	19	17	20	3	4	11	13	12	18	5	21	7	22	6	8	0,519774
33rd	1	9	10	12	11	7	6	5	15	14	13	17	16	18	19	8	21	4	22	20	3	2	0,615537
34th	12	2	13	11	10	1	18	8	19	17	9	7	14	20	6	3	21	16	22	15	4	5	0,65226
35th	4	3	15	5	6	7	14	16	8	11	1	20	17	21	12	9	10	2	22	13	18	19	0,509605
36th	2	4	11	12	1	14	19	20	21	5	18	17	6	22	7	8	10	3	9	13	15	16	0,478814
37th	10	9	17	11	4	5	15	14	16	13	1	2	19	22	3	18	6	7	8	12	20	21	0,49661
38th	1	6	7	5	4	13	10	9	12	11	4	8	2	14	16	4	15	18	17	19	3	20	0,490667
39th	2	5	16	10	9	15	19	11	8	7	1	18	6	21	14	22	12	17	4	20	3	13	0,486723
40th	1	2	15	12	13	14	6	16	3	3	4	7	5	4	8	9	10	11	18	17	20	19	0,477671
41st	1	3	22	4	2	5	6	13	15	16	17	18	7	19	20	8	9	10	11	12	21	14	0,59209
42nd	1	18	10	17	9	13	16	19	6	7	15	2	14	5	4	20	11	8	21	12	22	3	0,65226
43rd	10	8	3	6	7	9	10	10	1	4	1	3	1	5	3	3	2	1	2	8	5	5	0,228348
44th	10	2	4	10	6	7	8	2	1	9	1	1	1	4	1	1	5	1	3	5	5	4	0,365285
45th	11	4	18	5	1	2	3	16	17	20	6	19	10	9	15	14	21	12	13	22	7	8	0,60536

Impact Factor:

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

																									7
46th	4	2	21	7	18	17	12	6	11	10	5	1	19	9	8	15	22	14	16	20	13	3			0,691243
47th	3	11	16	8	12	1	2	4	6	19	9	5	13	9	7	19	6	14	18	17	15	10			0,714306
48th	7	4	15	5	3	16	8	8	6	10	9	12	2	11	3	20	19	13	14	18	17	1			0,816846
49th	6	5	15	6	18	7	19	3	8	19	9	14	2	13	16	18	4	10	12	17	11	1			0,605739
50th	17	14	21	1	22	8	9	20	5	7	6	10	12	13	11	15	2	16	18	19	3	4			0,436441
51st	13	1	22	15	9	8	21	6	10	7	12	11	16	14	17	2	20	18	19	5	4	3			0,531921
52nd	3	1	22	12	4	9	8	10	5	15	6	13	16	14	11	17	20	7	18	19	21	2			0,727966
53rd	14	17	18	12	5	6	2	19	7	16	1	11	15	10	20	4	19	3	8	13	9	1			0,386376
54th	8	1	21	2	10	4	13	12	5	20	19	6	18	7	22	9	17	16	15	14	3	11			0,578531
55th	7	8	13	14	9	18	11	19	10	1	1	12	15	2	16	17	2	5	4	3	5	6			0,252898
1st	5	8	6	2	7	9	10	4	11	15	17	12	14	13	3	18	19	20	16	12	20	1			

To confirm the effectiveness of the software product on assessing the competence of survey participants who are invited as respondents, we first calculated the results of a survey of respondents about the impact of the criterion of competitive potential on the competitiveness of an enterprise, in terms of their competence. The most interesting thing is that the results of assessing the influence of the criterion of the competitive potential of an enterprise coincide only by 50%, but this result is justified by the complexity of the questions - the factors proposed to the respondents, the meaning of which assumed the participation of only highly qualified specialists on the problem under study. But then the task formulated by the authors when developing this software for assessing the consistency of survey participants with any degree of their awareness of the object under study would not have been realized.

Even obtaining a negative result when the value of the coefficient of concordance (W) is less than 0.5 or tending to 0, this is also a result that confirms either the complexity of the problem or its lack of study, that is, additional investigated problem is required with the correction of the questionnaire with an increase in the number of factors. but more often with a decrease in the number of factors, since the researcher is entitled to exclude from the questionnaire those factors on which the researchers already have an identical opinion. Such formation of the questionnaire will provoke a decrease in the cost of a priori ranking, get a reliable answer to the question posed and formulate an opinion that will be more significant for making a final decision.

To confirm our assumptions, it is necessary to conduct a survey on the influence of factors on the demand for fur products in connection with their chipping, in order to reduce counterfeiting and exclude manufacturers from the desire to make

products from low-quality, less popular furs, passing them off as elite ones.

A questionnaire was developed, in which we included only those factors that are always heard by the specialists involved in the production of these very fur products.

The same factors are understandable to consumers of fur products, since each of them was naturally interested in the product that he was going to purchase. The results of the survey confirmed the validity of our assumptions about the effectiveness of the software for assessing the most significant factors, because the opinion of the expert respondents is consistent with the experts, namely:

- X6. type of fur;
- X7 - resistance to low temperatures, heat-shielding properties;
- X8 - price;
- X1 - lightfastness to fur coloring; X3 - resistance to dry cleaning;
- X10 - weight (product weight);
- X14 - the thickness of the hairline;
- X9 is the duration of the warranty period; X4 - lack of variability in the product; X15 - the softness of the hairline;
- X20 - grade of skin.

Other factors were not identified by experts for several reasons, but the main thing is that they did not have sufficient experience in participating in assessing the quality of fur products, and on the role of those factors that shape their quality. This is confirmed by the obtained value of the concordance coefficient in the range of $W < 0.5$. But in any case, the use of software allows customs to ensure the supply of high-quality fur products to the domestic markets, protecting our consumers from counterfeiting, counterfeiting, and smuggling. In addition, the identification of the most significant factors creates

Impact Factor:

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

the direction of the researcher's actions in order to offer manufacturers the improvement of innovative technological solutions in the production of fur products that meet the requirements of technical regulations and regulatory documents,

Tables 13 and 14 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. The analysis of the obtained characteristics for three variants of a given technological process in the manufacture of the entire assortment of footwear has confirmed the effectiveness of the software product given below 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 output volume of 889 pairs (for men) and 847 pairs (for women). If the production areas proposed by the regional and municipal authorities of these districts -

the Southern Federal District and the North Caucasus Federal District - according to the normative indicators, will not 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 normative 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 generalized volumes of the main costs in the production of men's shoes are shown in Table 13, and in the production of women's shoes - in Table 14.

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

Table 13. Calculation of technical and economic indicators at optimal power with a range of 300-900 pairs in the production of men's shoes

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

These calculations indicate that with 100% of sales of men's and women's shoes in the specified period of time, not only the costs of production and sales of products are covered, but also a profit of

3,697.4 thousand rubles remains. This testifies to the efficient operation of the enterprise, as well as to the correct marketing and assortment policy. The product profitability is 14.9%.

Table 14. Calculation of technical and economic indicators at optimal power with a range of 300-900 pairs in the production of women's shoes

Variants power	View equipment	Optimal power, steam per shift	Labor productivity of 1 worker, steam	Worker load factor, %	Loss on wages per unit of production, rub	Specific reduced costs per 100 pairs shoes, rub
300-500	1	500	27.73	62.18	13.40	6980.5
500-700	1	700	27.73	69.14	9.83	6277.43
700-900	1	847	27.73	74.50	7.54	5673.49
300-500	2	500	24.45	63.90	14.11	7630.92
500-700	2	556	27.73	69.14	9.83	6404.71
700-900	2	812	25.64	75.40	7.77	6060.55
300-500	3	500	27.00	61.74	14.02	7827.12
500-700	3	556	29.32	68.21	9.71	6607.65

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

700-900	3	847	27.00	74.70	7.66	6341.05
---------	---	-----	-------	-------	------	---------

By proving their proposals, the authors confirmed the results of calculating technical and economic indicators (tables 15-23) using the software they developed, which allowed them to choose

production volumes that would guarantee the manufacturer an economic effect, in which the complex efficiency indicator (Kef) evaluating it will be strive for its maximum value, namely, to one.

**Table 15. Calculating the cost of a costing unit by model
The model "Winter boots (model A)" was selected as the base model**

P / p No.	Article title	Model A	Model B	Model B	Model G
1	Raw materials and basic materials	80625.12	57,097.96	26510.38	24,646.80
2	Supporting materials	2,454.35	2,046.85	1,878.20	1,780.80
3	Fuel and energy costs	906.89	779.91	780.08	743.65
4	Fixed costs and add. Salary, including deductions to SVVF	8 294.68	7 133.28	7 134.89	6,801.68
5	Expenses for preparation and development of production	73.53	70.64	63.21	69.80
6	Equipment maintenance and operation costs	2 818.97	2,424.27	2,424.81	2 311.57
7	General operating expenses	1961.51	1,686.87	1,687.25	1 608.45
eight	General expenses (200%)	11,728.49	11,259.35	9682.83	9685.02
nine	Production cost	108,863.54	82,499.13	50161.65	47,647.77
ten	Business expenses	2,177.27	8,249.91	5,016.17	4,764.78
eleven	Full cost	111,040.81	90,749.04	55,177.82	52,412.55

Table 16. Calculation of the wholesale price (Tsopt = Price / 1.18)

Model	Price	Wholesale price
Winter boots (model A)	1600,00	1355.93
Autumn boots (model B)	1300,00	1101.69
Spring low shoes (model B)	750.00	635.59
Summer sandals (model D)	700,00	593.22

Table 17. Calculation of basic cost indicators

Index	Model			
	Winter boots (model A)	Autumn boots (model B)	Spring semi-teens (model b)	Summer sandals (model D)
Profit (RUB)	245.52	194.20	83.81	69.09
Profitability (%)	22.11	21.40	15.19	13.18
Costs per ruble of commercial products (rub.)	174.71	82.37	86.81	88.35
Conditional variable costs (RUB)	839.86	599.25	291.69	271.71
Conditional fixed costs (RUB)	270.55	308.24	260.09	252.42
Break-even point (pairs)	13182.81	14923.22	22606.93	21959.73
Financial strength margin (%)	47.57	46.15	21.33	15.85
Sales proceeds (RUB)	34,096,215.78	30 532 236.66	18 264 314.24	12 127 790
Gross revenue (RUB)	6 721 390.01	30 532 236.66	17,046,769.92	2,242,062
Net profit (RUB)	5,229,241.43	23,754,080.12	13,262,387.00	1,744,324

Net profit of the enterprise for the year for all models (rubles) = 54,289,669.13

Impact Factor:

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

Table 18. Calculation of the main costs for the assortment range for 12 shoe models (for example, women's shoes)

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	1 557 365	2 298 651	2 023 455	2 194 004	2 323 376	2 436 645

Table 19. Calculation of the cost of basic and auxiliary materials by models (model A)

Модель А	Наименование материала	Ед. изм.	Норма расхода (на 100 пар)	Цена за ед. изм., руб.	Стоимость материала на 100 пар, руб.
1	Яловка хромового дубления	дм ³	2987	9	=D7*E7
2	Мех натуральный (овчина)	дм ³	2207	10	=D8*E8
3	Козлина подкладочная	дм ³	507	4	=D9*E9
4	Термопластический материал для подноски	дм ³	200	2	=D10*E10
5	Термопластический материал для задника	дм ³	270	2,3	=D11*E11
6	ТЭП	пар	100	1,20	=D12*E12
7	Картон марки ПР	дм ³	130	0,6	=D13*E13
8	Картон марки СОП для подпяточника	дм ³	536	0,8	=D14*E14
9	Картон марки СВП для вкладной стельки 2 слой	дм ³	532	1	=D15*E15
10	Картон СОП для основной стельки	дм ³	530	1,6	=D16*E16
11	Металл	шт.	200	20	=D17*E17
12	Застежка молния	шт.	200	1,1	=D18*E18
13			Итого		=СУММ(F7:F18)
14			С учетом транспортных расходов 15%		=F19+F19*0,15

Модель А	Наименование материала	Ед. изм.	Норма расхода (на 100 пар)	Цена за ед. изм., руб.	Стоимость материала на 100 пар, руб.
1	клей НК	кг	2	70	=K7*L7
2	клей	кг	4	125	=K8*L8
3	клей расшив	кг	0,5	152	=K9*L9
4	клей расшив полиэфирный	кг	0,5	152	=K10*L10
5	краска для полирования	кг	0,05	216	=K11*L11
6	краска для	кг	0,5	20	=K12*L12
7	смылочная жидкость	кг	0,8	15	=K13*L13
8	нитки капроновые 50 НК	шт.	0,3	38,82	=K14*L14
9	ниты	шт.	6	1,1	=K15*L15
10	лента липкая	м	0,45	3,5	=K16*L16
11	гальк	кг	0,1	16	=K17*L17
12	текст машинный	кг	1	120	=K18*L18
13	бумага упаковочная	кг	0,2	10	=K19*L19
14	коробка	шт.	100	10	=K20*L20
15	вкладыш	пара	100	0,31	=K21*L21
16	этикетка	шт.	100	0,05	=K22*L22
17	растворитель	л	1	105	=K23*L23
18	краска для регупирования	кг	0,5	50	=K24*L24
19			Итого		=СУММ(M7:M24)
			С учетом транспортных расходов 15%		=M26*M26*0,15

Table 20. Calculation of the cost of basic and auxiliary materials by models (model B)

Impact Factor:

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

Стоимость основных материалов мужских ботинок (модель Б)						Стоимость вспомогательных материалов мужских ботинок (модель Б)					
Модель Б	Наименование материала	Ед. изм.	Норма расхода (на 100 пар)	Цена за ед. изм., руб.	Стоимость материала на 100 пар, руб.	Модель Б	Наименование материала	Ед. изм.	Норма расхода (на 100 пар)	Цена за ед. изм., руб.	Стоимость материала на 100 пар, руб.
31	Выросток хромового дубления	дм ²	980	10	=D31*E31	1	клей НК	кг	1,4	70	=K31*L31
32	Вельор с водоталкивающими свойствами	дм ²	1568	8	=D32*E32	2	клей полиуретановый	кг	3,5	130	=K32*L32
33	Байка шерстяная	дм ²	1914	2	=D33*E33	3	клей расшив полнামির্দীয়	кг	0,16	170	=K33*L33
34	Свиная подкладочная кожа	дм ²	546	3,5	=D34*E34	4	клей расшив полиэфирный	кг	0,39	180	=K34*L34
35	Бязь	дм ²	1430	1	=D35*E35	5	крем краска	кг	0,06	216	=K35*L35
36	Термопластический материал для подносок	дм ²	170	2	=D36*E36	6	краска для маркировки	кг	0,05	20	=K36*L36
37	Термопластический материал для задника	дм ²	270	2,3	=D37*E37	7	смысловая жидкость	кг	0,08	15	=K37*L37
38	ТЭП	пар	100	120	=D38*E38	8	нитки капроновые 50 НК	кг	0,7	38,24	=K38*L38
39	Картон марки ПР	дм ²	128	0,6	=D39*E39	9	ниты	шт.	6	6,5	=K39*L39
40	Картон марки СОП для полустельки	дм ²	527	0,8	=D40*E40	10	тесьма для загибки	м	0,95	1,2	=K40*L40
41	Байка шерстяная для вкладной стельки 1 слой	дм ²	535	2	=D41*E41	11	тапок	кг	0,1	16	=K41*L41
42	Картон марки СВП для вкладной стельки 2 слой	дм ²	535	1,6	=D42*E42	12	текс ручной	кг	0,32	20	=K42*L42
43	Картон СОП для основной стельки	дм ²	532	1	=D43*E43	13	бумага упаковочная	кг	0,4	10	=K43*L43
44	Металл	шт.	200	1,1	=D44*E44	14	коробка	шт.	100	10	=K44*L44
45	Застежка молнии	шт.	200	20	=D45*E45	15	вкладыш	пара	100	0,3	=K45*L45
46						16	этикетка	шт.	100	0,05	=K46*L46
47						17	абразивное полотно	м ²	0,001	400	=K47*L47
48						18					
49						19					
50											
51											
итого =СУММ(F31:F46)					итого =СУММ(M31:M49)						
С учетом транспортных расходов 15% =F47*F47*0,15					С учетом транспортных расходов 15% =M50*M50*0,15						

Table 21. Calculation of the cost of basic and auxiliary materials by model (model B)

Стоимость основных материалов для мужских полуботинок (модель В)						Стоимость вспомогательных материалов для мужских полуботинок (модель В)					
Модель В	Наименование материала	Ед. изм.	Норма расхода (на 100 пар)	Цена за ед. изм., руб.	Стоимость материала на 100 пар, руб.	Модель В	Наименование материала	Ед. изм.	Норма расхода (на 100 пар)	Цена за ед. изм., руб.	Стоимость материала на 100 пар, руб.
54	кожа свиная хромового дубления (союзка, деталь союзки, задника, язычок)	дм ²	1060	5	=D54*E54	1	клей НК	кг	1,1	70	=K54*L54
55	свиная подкладочная кожа (кожподкладка под союзку, кожподкладка под деталь союзки, кожподблочник, под язычок)	дм ²	784	3,4	=D55*E55	2	клей полиуретановый	кг	3	130	=K55*L55
56	термопань (межподкладка под союзку)	дм ²	320	1,7	=D56*E56	3	клей расшив полиамидный	кг	0,15	170	=K56*L56
57	термопластичный материал (задник)	дм ²	260	2,3	=D57*E57	4	клей расшив полиэфирный	кг	0,18	180	=K57*L57
58	термопластичный материал (подносок)	дм ²	162	2	=D58*E58	5	крем краска	кг	0,04	216	=K58*L58
59	картон марки СОП (основная стелька)	дм ²	382	1	=D59*E59	6	краска для маркировки	кг	0,05	20	=K59*L59
60	поролон (мягкой подпяточник)	дм ²	46	1	=D60*E60	7	смысловая жидкость	кг	0,06	15	=K60*L60
61	металл (геленок)	шт.	200	3	=D61*E61	8	нитки капроновые 50 НК	кг	0,34	38,24	=K61*L61
62	термоэластопласт (подошва)	пар	100	120	=D62*E62	9	ниты	шт.	5	6,5	=K62*L62
63	картон ПР (проставка)	дм ²	134	0,6	=D63*E63	10	тесьма для загибки	м	0,8	1,2	=K63*L63
64	бумажная-корд (межподблочник)	дм ²	125	0,9	=D64*E64	11	растворитель	кг	0,08	20	=K64*L64
65	шнузки	шт.	200	2	=D65*E65	12	нитрокраска	кг	0,07	21,5	=K65*L65
66						13	тапок	кг	0,1	16	=K66*L66
67						14	текс ручной	кг	0,32	20	=K67*L67
68						15	бумага упаковочная	кг	0,4	10	=K68*L68
69						16	коробка	шт.	100	10	=K69*L69
70						17	вкладыш	пара	100	0,3	=K70*L70
71						18	этикетка	шт.	100	0,05	=K71*L71
72						19	абразивное полотно	м ²	0	400	=K72*L72
73											
74											
итого =СУММ(F54:F65)					итого =СУММ(M54:M72)						
С учетом транспортных расходов 15% =F70*F70*0,15					С учетом транспортных расходов 15% =M73*M73*0,15						

Table 22. Calculation of the cost of basic and auxiliary materials by models (model D)

Impact Factor:

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

Стоимость основных материалов мужских сандалий (модель Г)						Стоимость вспомогательных материалов мужских сандалий (модель Г)					
Модель Г	Наименование материала	Ед. изм.	Норма расхода (на 100 пар)	Цена за ед. изм., руб.	Стоимость материала на 100 пар, руб.	Модель Г	Наименование материала	Ед. изм.	Норма расхода (на 100 пар)	Цена за ед. изм., руб.	Стоимость материала на 100 пар, руб.
78	винилскожа-Г (деталь 1, деталь 2, деталь, выкладная стелька)	шт	880	7	=D78*E78	1	б/о	кг	1,1	70	77
79	картон марки ПР (простынка)	шт	120	0,6	=D79*E79	2	клей полиуретановый	кг	2,8	130	364
80	картон марки СОП	шт.	100	15	=D80*E80	3	клей распуш полиэфирный	кг	0,19	180	34,2
81	формованная подошва из пористого полиэфируретана	пар	100	130	=D81*E81	4	краска для маркировки	кг	0,05	20	1
82	фурнитура	шт.	200	3,5	=D82*E82	5	смычковая жидкость	кг	0,08	15	1,2
83						6	нитки капроновые 50 НК	кг	0,2	38,24	7,6
84						7	ниты	шт.	3	6,5	19,5
85						8	тапок	кг	0,1	16	1,6
86						9	текс ручной	кг	0,27	20	5,4
87						10	бумага упаковочная	кг	0,2	10	2
88						11	коробка	шт.	100	10	1000
89						12	вкладыш	пара	100	0,3	30
90						13	этикетка	шт.	100	0,05	5
91	Итого =СУММ(F78:F90)										
92	С учетом транспортных расходов 15% =F91*F91'0,15										
93						Итого =СУММ(M78:M93)					
94						С учетом транспортных расходов 15% =M94*M94'0,15					

Table 23. Annual results of the shoe enterprise for 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
Cost price units of production, 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 bridge, 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
Profitability products, %	16.8	16.8	14.9	14.9	14.9	15.2	15.2	15.2	15.9	15.9	15.9	16.8

Impact Factor:

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

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

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

Assortment formation is a problemspecific goods, their separate series, determination of the relationship between "old" and "new" goods, goods of single and serial production, "high technology" and "conventional" goods, materialized goods, or licenses and know-how. When forming the assortment, problems of prices, quality, guarantees, service arise, whether the manufacturer is going to play the role of a leader in creating fundamentally new types of products or is forced to follow other manufacturers.

The formation of the assortment is preceded by the development of the assortment concept by the enterprise. It is a directed construction of the optimal assortment structure, product offer, while, on the one hand, the consumer requirements of certain groups (market segments) are taken as a basis, and on the other, the need to ensure the most efficient use of raw materials, technological, financial and other resources by the enterprise. in order to produce products with low costs.

The assortment concept is expressed in the form of a system of indicators characterizing the possibilities of optimal development of the production assortment of a given type of goods. These indicators include: a variety of types and varieties of goods (taking into account the typology of consumers); the level and frequency of the assortment renewal; the level and ratio of prices for goods of this type, etc.

The assortment formation system includes the following main points:

- determination of current and future needs of buyers, analysis of the ways of using shoes and peculiarities of purchasing behavior in the relevant market;
- assessment of existing competitors' analogues;
- a critical assessment of the products manufactured by the enterprise in the same range as in paragraphs. 1 and 2, but from the point of view of the buyer;
- deciding which products should be added to the assortment, and which ones should be excluded from it due to changes in the level of competitiveness; whether it is necessary to diversify products at the expense of other areas of production of the enterprise that go beyond its established profile.
- consideration of proposals for the creation of new models of footwear, improvement of existing ones;
- development of specifications for new or improved models in accordance with the requirements of buyers;
- exploring the possibilities of producing new or improved models, including issues of prices, costs and profitability;
- testing (testing) footwear, taking into account potential consumers in order to find out their

acceptability in terms of key indicators;

- development of special recommendations for the production departments of the enterprise regarding quality, style, price, name, packaging, service, etc. in accordance with the results of the tests carried out, confirming the acceptability of the characteristics of the product or predetermining the need to change them;

- assessment and revision of the entire range.

Assortment planning and management is an integral part of marketing. Even well-thought-out sales and advertising plans will not be able to neutralize the consequences of mistakes made earlier in assortment planning.

The optimal assortment structure should ensure maximum profitability on the one hand and sufficient stability of economic and marketing indicators (in particular, sales volume), on the other hand.

Achieving the highest possible profitability is ensured through constant monitoring of economic indicators and timely decision-making on adjusting the assortment.

The stability of marketing indicators is ensured, first of all, due to constant monitoring of the market situation and timely response to changes, and even better, the adoption of proactive actions.

In addition, it is important that there are not too many product names. For the majority of Russian enterprises, the main reserve for assortment optimization still lies in a significant reduction in the assortment range. Too large assortment has a bad effect on economic indicators - there are many positions that cannot even reach the break-even level in terms of sales. As a result, the overall profitability drops dramatically. Only the exclusion of unprofitable and marginal items from the assortment can give the company an increase in overall profitability by 30-50%.

In addition, a large assortment diffuses the strength of the company, makes it difficult to offer a competent product to customers (even the sales staff are not always able to explain the difference between a particular item or name), and scatters the attention of end consumers.

Here it will be appropriate to recall the psychology of human perception of information. The reality is that the average person is able to perceive no more than 5-7 (rarely up to 9) semantic constructs at a time. Thus, a person, making a choice, first chooses these same 5-7 options based on the same number of criteria. If the seller offers a larger number of selection criteria, the buyer begins to feel discomfort and independently weeds out criteria that are insignificant from his point of view. The same happens when choosing a product itself. Now imagine what happens if there is a hundred practically indistinguishable (for him) goods in front of a person, and he needs to buy one. People in such a situation behave as follows:

Impact Factor:

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

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

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

either they refuse to buy at all, since they are not able to compare such a number of options, or prefer what they have already taken (or what seems familiar). There is another category of people (about 7%), lovers of new products, who, on the contrary, will choose something that they have not tried yet.

Thus, from the point of view of the buyer (to ensure a calm choice from the perceivable options) the assortment should consist of no more than 5-7 groups of 5-7 items, ie. from the point of view of perception, the entire assortment should be optimally comprised of 25-50 items. If there are objectively more names, then the only way out is additional classification.

It is generally accepted that the customer wants a wide range of products. This widest assortment is often referred to even as a competitive advantage. But in fact, it turns out that for a manufacturer a wide assortment is hundreds of product names, and for a consumer - 7 items is already more than enough.

And thus, the consumer does not need a wide assortment at all, but the variety he needs.

If the company adheres to a wide assortment approach, then it is enough to conduct a sales analysis, look at the statistics to make sure that 5-10, at most 15% of the items are the sales leaders, all other positions are sold very little, the demand for them is low, although the costs differ little from costs for sales leaders. It turns out a situation when several items "feed" the entire wide assortment of the enterprise. And this is far from always justified from the point of view of ensuring the completeness of the assortment (a favorite argument of sellers), that is, the presence of various names to cover the maximum possible options for customer needs. In practice, it turns out that completeness is fully ensured, even if the existing assortment is reduced by half or even three times. The main thing, in this case, is to correctly classify the entire product and to achieve that so that the assortment includes goods from each possible group of this classification. Moreover, the more grounds a company can identify for classification, the more balanced the decision will be. So, the classification of goods can be according to the satisfied needs of customers, according to the functional purpose of the goods, according to the benefit for the company.

Of particular importance in such a situation is the role played by certain positions in the assortment. For this, products can be classified into the following groups:

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

B - a supporting group of goods (goods that stabilize sales revenue and are in the stage of maturity);

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

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

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

E - goods leaving the market (which do not bring profit and must be removed from production, withdrawn from the market).

After that, it is necessary to determine the share of each group in the total production. For a stable position of the company in the assortment structure: group of goods A and B must be at least 70%.

Thus, this makes it possible to evaluate the existing assortment set in the company and, correlating it with the profit received, to assess the correctness of the assortment planning, its balance.

In addition, an increase in the volume of goods of groups that generate the main income will not always contribute to an increase in the company's profits. Here it is important to pay attention to the remainder of unsold goods (what increase it will give and the possibility of its further sale).

Production planning is one of the important problems of assortment policy. In economics, forecasting of future expenses and income is widely used on the basis of calculating the cost of production at variable costs. The essence of this method lies in the fact that the costs of the enterprise are divided into fixed and variable, depending on the degree of their response to changes in the scale of production.

The basis of fixed costs is the costs associated with the use of fixed assets (fixed capital). These include the cost of depreciation of fixed assets, rental of production facilities, as well as the salaries of management personnel, deductions for the social needs of these personnel. The basis of variable costs is the costs associated with the use of working capital (working capital). These include the cost of raw materials, supplies, fuel, wages of production workers and deductions for their social needs.

It should be emphasized that the total fixed costs, being a constant value and not depending on the volume of production, can change under the influence of other factors. For example, if prices rise, then the total fixed costs also rise.

The method of calculating the amount of coverage provides for the calculation of only variable costs associated with the production and sale of a unit of production. It is based on the calculation of the average variable costs and the average coverage, which is gross profit and can be calculated as the difference between the product price and the sum of variable costs. Limiting the cost of production to only variable costs simplifies rationing, planning, control due to a sharply reduced number of cost items. The advantage of this method of accounting and costing is also a significant reduction in the labor intensity of accounting and its simplification.

When applying the method of calculating the amount of coverage, it is advisable to use indicators such as the amount of coverage (marginal income) and

Impact Factor:

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

the coverage ratio. The amount of coverage (marginal income) is the difference between sales revenue and the total amount of variable costs. The amount of coverage can be calculated in another way - as the sum of fixed costs and profit. Calculation of the amount of coverage allows you to determine the funds of the enterprise, received by it in the sale of manufactured products in order to reimburse fixed costs and make a profit. Thus, the amount of coverage shows the overall level of profitability, both of the entire production and of individual products: the higher the difference between the selling price of a product and the sum of variable costs, the higher the amount of coverage and the level of profitability.

The coverage ratio is the proportion of coverage in sales revenue or the proportion of the average coverage in the price of a product.

It is also important to determine at what volume of sales the gross costs of the enterprise will be recouped. To do this, it is necessary to calculate the break-even point at which the proceeds or the volume of production are accepted, which will cover all costs and zero profit. Those. the minimum volume of proceeds from the sale of products is revealed, at which the level of profitability will be more than 0.00%. If the company receives more revenue than the break-even point, then it is working profitably. By comparing these two values of revenue, you can estimate the allowable decrease in revenue (sales volume) without the danger of being at a loss. The revenue corresponding to the break-even point is called the threshold revenue. The volume of production (sales) at the break-even point is called the threshold volume of production (sales).

To estimate how much the actual revenue exceeds the breakeven revenue, it is necessary to calculate the safety factor (the percentage deviation of the actual revenue from the threshold). To determine the effect of a change in revenue on a change in profit, the production leverage ratio is calculated. The higher the effect of production leverage, the more risky from the point of view of reducing profits is the position of the enterprise.

To divide the total costs into fixed and variable costs, we will use the high and low points method, which assumes the following algorithm:

- among the data on the production volumes of various types of footwear and the costs of its production, the maximum and minimum values are selected;

- the differences between the maximum and minimum values of the volume of production and costs are found;

- the rate of variable costs for one product is determined by referring the difference in cost levels for a period to the difference in levels of production for the same period;

- the total value of variable costs for the maximum and minimum volume of production is determined by multiplying the rate of variable costs for the corresponding volume of production;

- the total amount of fixed costs is determined as the difference between all costs and the amount of variable costs (example 1).

The minimum volume of production falls on the release of model A - 500 pairs, the maximum - for the release of model B - 1600 pairs.

The minimum and maximum costs for the production of footwear models A and B, respectively, amount to 179,465 rubles. (358.93 * 500) and 428 180 rubles. (428.18 * 1000). The difference in the levels of the volume of production is 1100 pairs (1600-500), and in the levels of costs - 248715 rubles. (428180-179465). The variable cost rate per item is 226.1 (248715/1100). The total amount of variable costs for the minimum production volume is 113,045 rubles. (226.1 * 500), and for the maximum volume - 361,760 rubles. (226.1 * 1600). The total fixed costs 179465-113045 = 66420, 428180-361760 = 66420. Thus, for our example, the value of fixed costs will be 66420 rubles. and they will be distributed among the manufactured types of footwear in proportion to the total cost of each type of product.

The profit from the sale of Model A is negative. However, before deciding to exclude this type of footwear from the assortment, it is necessary to calculate the profit from the sale of all manufactured types of products. At the same time, it is important that the amount of revenue exceeds the amount of variable costs.

Let us summarize the solution of the first example in table 24.

Table 24. Solution of the first example

Index	Value, rub.
Revenues from sales	951,008
Variable costs	798,132
Fixed costs	66420
Coverage amount, 1-2	152876
Coverage ratio, 4/1	0.16
Threshold revenue, 3/5	415125

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

Safety factor,%, (1-6) / 1 * 100	56.35
Profit	86 456
Production Leverage Effect, 4/8	1.77

Let's see how the profit of the enterprise will change if the production of unprofitable model A is abandoned. In this case, the company's revenue will decrease by the volume of revenue from the sale of this type of product and its size will be 753,508 rubles. (951 008-197 500).

At the same time, the total costs of the enterprise will also be reduced by the amount of variable costs required for the production and sale of brand A footwear. This value will be equal to 164,290 rubles. Since fixed costs do not depend on the amount of revenue, the abandonment of the production of brand A shoes will not affect their total value.

Thus, the total costs of the enterprise without the production of brand A footwear will amount to 633,842 rubles. (798 132-164 290). And the organization will not receive a loss in the course of its activities (753 508-633 842 = 119 666 rubles). The use of the method of calculating the average size of the coverage makes it possible to make a decision on the feasibility of further production of brand A footwear.

The average coverage for both shoe brands is positive. If the company reduces the output of brand A footwear by one unit, it will lose 66.6 rubles. from covering fixed costs. The exclusion from production of the entire volume of production of this brand will lead to losses in the amount of 33,300 rubles. (500 · 66.6). From the foregoing, we can conclude that brand A shoes should be kept in stock.

Thus, it is not always advisable to make a decision based only on the value of total costs and

profit per unit of production, because in the end result the enterprise may lose profit. Now let's consider the situation (example 2), when the company plans to release a new product - model B in the amount of 1,700 pairs at a price of 467.40 rubles. for 1 pair. However, the production facilities of this organization are suitable for the production of only 4,000 pairs of shoes. And if it is going to start producing Model B shoes, it will have to abandon the production of 500 pairs of other models. The question arises: should we introduce new products into the assortment, and if so, what products should be cut back?

The average value of variable costs for a new type of product is 375.34 rubles. Then the average coverage is 92.06 rubles. (467.40 - 375.34). The increase in the profit of the enterprise due to the production of shoes of model B will amount to 156,502 rubles. (1700 * 92.06). Among all types of footwear produced by the enterprise, model B has the smallest average coverage (66.6 rubles). If the production of 500 pairs of shoes is abandoned, the organization will lose 33,300 rubles, while the enterprise will additionally receive 156,502 rubles from the production of brand B footwear. The profit of the enterprise from the change in the assortment will amount to 123,202 rubles. (156 502 - 33 300). Let us trace how the safety factor, the effect of production leverage and the profit of the enterprise will change if model B is included in the assortment of footwear production (table 25).

Table 25. Solution of the second example

Index	Value, rub.
Revenues from sales	1,745,588
Variable costs	1,520,478
Fixed costs	66420
Coverage amount, 1-2	225 110
Coverage ratio, 4/1	0.13
Threshold revenue, 3/5	515,046
Safety factor,%, (1-6) / 1 * 100	70.49
Profit	158 690
Production Leverage Effect, 4/8	1.42

The given data show that as a result of the renewal of the assortment, the position of the enterprise has improved:

- profit increased from 86,456 rubles. up to 158 690 rubles;
- safety margin increased by 14.14% (70.49 - 56.35);

- the effect of production leverage decreased by 0.35 points (from 1.77 to 1.42).

Thus, in the costing system for variable costs, profit is reflected as a function of the volume of sales, and in the full distribution system, it depends on both production and sales.

Both considered systems have their own advantages and disadvantages. So, for example, when

Impact Factor:

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

the volume of production exceeds the volume of sales, a higher profit will be shown in the system of full cost allocation. In the case when the volume of sales exceeds the volume of production, the higher profit will be reflected in the calculation of the cost price at variable costs. However, when calculating the cost of variable costs, information for making a decision can be obtained with significantly fewer calculations. The choice is up to the management of the enterprise in order to ensure its stable position in the conditions of unstable demand with timely and effective actions. This is especially important in the manufacture of the entire assortment of children's shoes and when working with customers - with mothers and children, creating all the conditions for them to satisfy their interests.

In a market economy, in order to survive in a constantly changing economic environment, shoe enterprises need to focus on the target audience:

- an increase in the amount of profit as a result of a company in the volume of sales of products, a decrease in its cost price and an increase in product quality.

In order to get the desired profit in conditions when the prices for shoes and production volumes are dictated by the market, the company always faces the choice of what products and how much to produce in terms of the costs of manufacturing them and taking into account the solvency of potential buyers. The availability of high-quality, competitive footwear is a prerequisite for the highly efficient functioning of a footwear enterprise.

An important criterion for the competitiveness of footwear on the market is its cost with its corresponding quality and the purchasing power of the population.

The main criterion for the viability and profitability of an enterprise is profit; in order to increase losses, first of all, it is necessary to reduce the cost of shoes.

The change in the total cost, which includes all the costs of manufacturing and selling footwear, depends on the ratio of changes in costs for each calculation item.

An important factor affecting the level of costs for the production of footwear is the change in the assortment and the technological process.

Choosing a technology that is capable of efficiently realizing unmarked goals in a highly competitive environment will ensure that the developed range of footwear will be chosen by the buyer and will allow the enterprise to get the maximum profit.

To solve this problem, it is necessary to most widely use the injection method, which ensures the manufacture (production) of the entire assortment of high quality footwear with different profitability of certain types of footwear to meet the demand of various groups of the population.

In the cost of footwear production, the largest share is made up of costs for raw materials and basic materials, and then for wages and depreciation deductions.

The production of footwear by the molding method is possible with the use of artificial and synthetic leather and textile materials, which will reduce the cost and get a large profit, because the range of these materials is cheaper and much more varied.

Production per year before the introduction of 98,800 pairs, after the introduction of 172,900 pairs.

To make a profit, the company must constantly monitor the proportion of costs for the manufacture of the proposed many assortment of footwear.

Conclusion

This is possible only if the heads of enterprises implement modern technological solutions formed on the basis of the use of multifunctional and universal equipment and at the same time it is necessary to remember that the innovative technological solution itself should not be costly, that is, on the one hand, provide the enterprise with sustainable technical and economic indicators and guaranteeing their demand not only in the sales markets of the regions of the Southern Federal District and the North Caucasus Federal District, but in the regions of other districts of Russia and to be attractive to foreign consumers. But on the other hand, consumers should have a choice to compare the price niche for the offered products with analogues of foreign firms, and always have priority. This will be possible during the formation of production,

The wider application of the injection method will allow enterprises in market conditions to receive such a volume of profit that will allow them not only to firmly hold their positions in the sales market for their shoes, but also to ensure the dynamic development of its production in a competitive environment, this is especially important in the manufacture of the entire product range. children's shoes:

1. Analysis of the implementation of the plan for competitiveness. It is carried out on the basis of comparing the actual level of competitiveness of the enterprise with the planned value.

2. Analysis of the dynamics of the level of competitiveness of the enterprise. The dynamics show the change in the indicator over time, and the frequency should be at least 1 year.

3. Identification of competitive advantages and competitive problems in the internal environment of the enterprise. This analysis is carried out based on the results of assessing the competitiveness of enterprises. Competitive problems will be those factors of competitiveness that will receive the smallest (in comparison with competitors) dimensionless assessment of indicators; competitive advantages -

Impact Factor:

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

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

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

factors that have received a higher rating. The identified competitive advantages and competitive problems of enterprises are the information base for developing a strategy for increasing the competitiveness of enterprises.

The developed methodology for assessing and analyzing the competitiveness of an enterprise, in contrast to the existing ones:

firstly, it takes into account the specifics of the light industry;

secondly, it reduces the subjective factor in the assessment;

thirdly, it allows for an in-depth analysis, thanks to the proposed indicators for analyzing the competitiveness of enterprises, namely, on the basis of innovative technological solutions in combination with an assortment policy, these very enterprises always have a message to ensure effective work results, guaranteeing themselves and their employees from bankruptcy ...

References:

1. (2017). *The concept of import substitution of light industry products: preconditions, tasks, innovations*: monograph / VT Prokhorov [and others]; under total. ed. Doctor of Engineering Sciences, prof. V.T. Prokhorov; Institute of the Service Sector and Entrepreneurship (branch) of the Don State Technical University. (p.334). Novochoerkassk: Lik.
2. (2018). *The competitiveness of the enterprise and the competitiveness of products is the key to successful import substitution of goods demanded by consumers in the regions of the Southern Federal District and the North Caucasus Federal District*: collective monograph / VT Prokhorov [and others]; under the general ed. Dr. tech. Sciences, prof. V.T. Prokhorov; Institute of the Service Sector and Entrepreneurship (branch) of the Don State Technical University. (p.337). Novochoerkassk: Lik.
3. (2018). *Management of the real quality of products and not advertising through the motivation of the behavior of the leader of the collective of a light industry enterprise*: monograph / O.A. Surovtseva [and others]; under the general ed. Dr. tech. Sciences, prof. V.T. Prokhorov; Institute of the Service Sector and Entrepreneurship (branch) of the Don State Technical University. (p.384). Novochoerkassk: YRSPU (NPI).
4. (2019). *The quality management system is the basis of technical regulation for the production of import-substituting products*: monograph / A.V. Golovko [and others]; under the general ed. Dr. tech. Sciences, prof. V.T. Prokhorov; Institute of the Service Sector and Entrepreneurship (branch) of the Don State Technical University. (p.326). Novochoerkassk: YRSPU (NPI).
5. (2019). *On the possibilities of regulatory documentation developed within the framework of the quality management system (QMS) for digital production of defect-free import-substituting products*: monograph / A.V. Golovko [and others]; under the general ed. Dr. tech. Sciences, prof. V.T. Prokhorov; Institute of the Service Sector and Entrepreneurship (branch) of the Don State Technical University. (p.227). Novochoerkassk: Lik.
6. (2005). *Imai Masaaki. Kaizen: The Way To Reduce Costs And Improve Quality* / Per. from English. (p.346). Moscow: Alpina Business Books.
7. Porter, M. (2005). *Competition* / trans. from English. (p.608). Moscow: Ed. house "Williams".
8. Pande, P. (2004). *What is Six Sigma. A revolutionary method of quality management*. per. from English. (p.158). Moscow: Alpina Business Books.
9. Vume, D. (2005). *Lean Manufacturing: How to Get Rid of Waste and Make Your Company Prosper*. from English. (p.473). Moscow: Alpina Business Books.
10. Michael, G.L. (2005). *Lean Six Sigma: Combining Six Sigma quality with Lean speed*. from English. (p.360). Moscow: Alpina Business Books.
11. (2005). *Imai Masaaki. Kaizen: The Key to the Success of Japanese Companies*. from English. (p.274). Moscow: Alpina Business Books.
12. (2016). *Research and analysis of innovative processes of production of import-substituting products at enterprises of the regions of the Southern Federal District and the Northern Federal District*: monograph / Korablina S.Yu. [and etc.]; under total. and scientific. ed. Dr. tech. Sciences, prof. V.T. Prokhorov, ISOiP (branch) DSTU in Shakhty, (p.358).