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Article



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**ON THE FEATURES OF THE PRODUCTION OF COMPETITIVE AND
 POPULAR PRODUCTS AT THE ENTERPRISES OF THE SOUTHERN
 FEDERAL DISTRICT AND THE NORTH CAUCASUS FEDERAL
 DISTRICT FOR CONSUMERS IN THESE REGIONS**

Abstract: In the article, the authors considered the possibilities of producing competitive and popular products, which are possible only if there are managers who are professionally trained and morally responsible for the results of their activities. The authors reasonably believe that the moral responsibility of the leaders of light industry enterprises is the highest measure of expression of their professionalism. And it is clear that there are no such objective reasons that would justify a decline in production in the light industry, so the results of an assessment of economic policy should be either useful or harmful - this should always be an axiom. If this does not happen, then something in this very economic policy is not a professional decision, actions are harmful to society and timely adjustments are needed. The authors recommend that the market reconsider the concept of forming it with demanded and import-substituting goods, taking into account their priority. Such a concept will fully correspond to the desire of the consumer to satisfy his desire and desire to make a purchase, taking into account his social status, providing manufacturers with the full sale of their products and guaranteeing enterprises sustainable TEP of their activities.

Key words: quality, import substitution, demand, competitiveness, market, profit, demand, buyer, manufacturer, financial stability, sustainable TEP, assortment, assortment policy, fashion, certification, standardization, financial condition, profitability, priority.

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Introduction

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The priority of the product can become a magnet that initiates the interest of the buyer. It was not for nothing that V.I. Dal interpreted priority as attractiveness, magnetism. The economic system is formed by production relations, therefore, there will be no radical transformations of the existing economic system, there will be a restructuring, a reboot that changes not the system, but the order of the system's functioning, the vector evolution of economic policy. The economic system will be optimized by implementing the costs of minimizing the costs of the assortment.

Does the consumer win? Apparently, yes, provided that manufacturers and sellers are not stingy with research work on consumer demand. Here, the simplest research is not enough, it will require a deep analysis and integration of different approaches - economic (marketing), sociological, cultural, ergonomic, sanitary, focusing scientific research on regional, national characteristics. The prospect of real participation in the process of students of a real level will open, accelerating their qualification formation

Going from good to better in any area of activity comes with increased costs of implementation, including the financing of risks. In our view, the analyzed transition to the new economic policy should justify the expectations - lead to a reduction in costs, losses, environmental impact, but the result will largely be determined by the construction of scientific, technical and educational policy. Good intentions often end up with worse results due to poor management.

The time has come again to temporarily disconnect from the production of goods and, following the example of K. Marx, focus on the cell of the modern economic organism - the goods, but, unlike the author of Capital, put the goods not into production, but try to fit it into the subsystem of market relations. Capital without circulation is not capital. Capital is a process. The process of reproduction of capital is a characteristic way of its implementation. The market ensures the reproduction of capital, creating conditions for the sale of marketable products. For production, initial capital in financial form is required, for implementation, as a condition for reproduction, the demand for goods is required, which the market must provide - the conditions that connect the producer with the consumer. Everything, as we see, rests not even on the characteristics of the goods, but on the organization of the market. Of course and the properties of the product are important here. The Doctor is able to revive a dying man, but he is unable to revive a corpse. The same can be said about the market.

The transition to production oriented by the market to the structure of specific consumption can be

seen as a way to resolve the growing contradiction between growing socio-cultural needs and natural sources. And in this sense, there is sufficient reason to speak of the objective completeness of the development of reproduction. The center of concentration of activity is shifting to the territory of the market, its scientific potential is being updated. Question number 1 lean production - is the market ready for an increase in funding for research on the structure of the needs of the mass buyer? Individual examples are not difficult to find. At the end of June 2019, Google conducted a survey of the culinary preferences of Russians in order to rank the basic 20 products and the same number of dishes. The taste of Russian consumers reassured marketers and horrified nutritionists. However, experts are convinced that there will be no changes in two or three years. The production that provides the food market received the necessary information to think about the directions of investment in production. Now it is important to avoid a rush restructuring, to agree on quotas within the relevant unions, banknotes and other associations of producers.

"Priority" from an advertising category is transformed into an economic one, more precisely, into a market brand. Theoretically and even methodologically, "Priority" refers to "cross-cutting" concepts that characterize the activity and its products. It is unlikely that there will be opponents of this statement. The essence of the consideration of "priority" in the light of our problems is not in the definition of "priority" as such, but in its concrete historical manifestation. Activity is a way of implementing an idea; outside of practical activity, the idea will not go beyond the element of consciousness, remains knowledge and most likely will lose its meaning after some time. The relevance, meanwhile, lies not in the activity itself, but in the way the idea is realized, the way temporal coordinates, revealing and limiting the relevance of the mode of action. History is made up of actual historical periods - actual stories. A historical phenomenon, regardless of its nature - material or ideal, becomes not when it is accomplished, but only when it is included in the historical chain of events. In dialectics, social development is therefore described by a pair of categories "historical - logical", and historical phenomena can "fall out" of the logic of the historical process, which is natural. Otherwise, development would involuntarily make one think about the Divine creation of social history. when included in the historical chain of events. In dialectics, social development is therefore described by a pair of categories "historical - logical", and historical phenomena can "fall out" of the logic of the historical process, which is natural. Otherwise, development would involuntarily make one think about the Divine creation of social history. when included in the historical chain of events. In dialectics, social

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development is therefore described by a pair of categories “historical - logical”, and historical phenomena can “fall out” of the logic of the historical process, which is natural. Otherwise, development would involuntarily make one think about the Divine creation of social history.

"Priority" in a broad context has always stimulated activity. In recent history, this concept has acquired a new meaning and, accordingly, a new meaning. It was at the center of economic controversy in the market. It is actively exploited in their own interests by all those for whom the market is the main source of speculation, they will go to "all serious". It is seen as the salvation of consumers by those who have retained the honor of a professional manufacturer.

The concept of "priority of the product" is partially disclosed in the concept of "product value". In the special literature, "the value of a product" is defined as "a set of parameters expected by the consumer of the quality of the product he needs and their values that satisfy the needs of the consumer." The product value breakdown is called the "customer satisfaction tree".

In order for the value of the product to cause consumer satisfaction, it is important not only to be concerned about the quality of the product, but also to remember that the consumer's consciousness is not constant, it moves, it matures. The expression "customer is ripe" characterizes the process of interaction between the producer and the consumer. The consumer in such interaction is represented by mental activity, first of all. The sources of mental readiness to accept the manufacturer's proposal as coinciding with one's own idea of the attractiveness of the product are heterogeneous. Usually they include:

- manufacturer authority;
- information from reliable sources;
- consumer communication, informal communication;
- the presence of goods in the past experience of the buyer;
- the relevance of this purchase for the buyer.

If the "buyer" is considered outside the socio-economic context, then the answer to the second question looks very clear. The market is waiting for a buyer with high solvency. There are also buyers in

Russia, but their share does not exceed 7 percent, and they rarely go to the market that is profitable for the masses, more by chance than by necessity. The mass consumer is extremely economical and it is difficult to “shake” him to buy. It requires a certain type of product that can charm, and the presentation of the product, "cultural packaging." It is necessary to attract a buyer, to bewitch. As a reflection of the desire to comprehend the specifics of the status of demand for goods on the market, one should consider the revival of interest in the concept of "priority of goods". It is significantly more specific in content in comparison with the close and more scientific concept of “the market demand for a product”.

If psychologically the image of the product as a priority has been formed, then the relations from the phase of abstract possibility pass into a real possibility. The next step - the transformation of a real opportunity into the reality of acquiring the product you like will depend on the ratio of the costs of the producer and the consumer:

for the first, we are talking about the ratio of cost and price;

for the second - the price and quality of the product.

In all modern quality management systems under the conditions of the provisions on prestigious awards (EFUK, UOK, IAQ, TQM, etc.), such an indicator as the degree of consumer satisfaction with the product is higher than all others, occupying in a weight ratio from 1/5 to 1/3 total points. This indicator has the least points - 180 (out of 1000) in the Regulations on the Prize of the Government of the Russian Federation in the field of quality. We have an understanding that customer satisfaction with a product should not reduce the consumer priority of the product. The priority of the product is superimposed on satisfaction, while remaining part of the attractiveness. There are goods that initially, perhaps, did not belong to a number of priorities, for example, gifts or something acquired "on the occasion", forcedly. Priority was opened later, as it was used for its intended purpose. But the comparison of satisfaction and priority is quite correct and revealing. Moreover, at the junction of these concepts there is a test zone for characterizing the degree of development of production. Figure 1 shows the architecture of consumer expectations.

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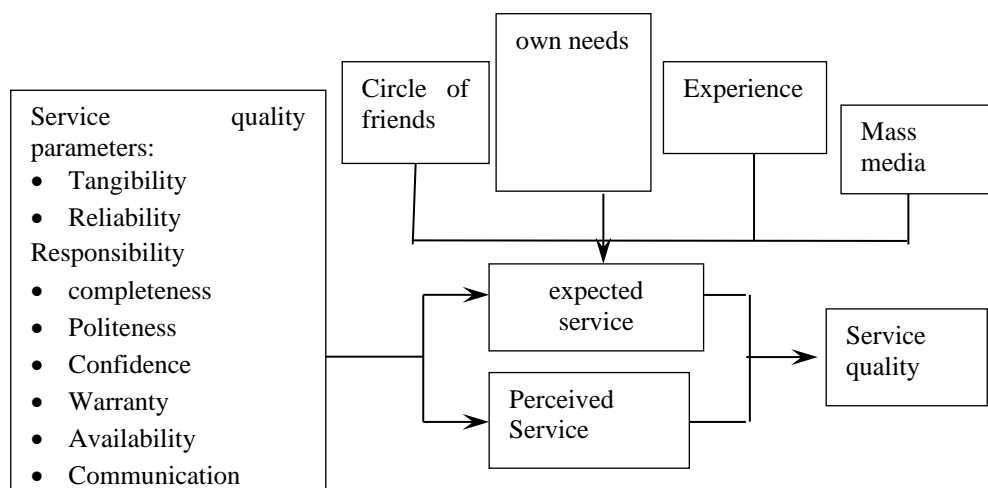


Figure 1. Architecture of consumer expectations

An analysis of the results of a survey of respondents on the impact of the criterion "Priority of goods" confirmed the importance of rehabilitating this criterion in marketing activities to create a sustainable demand not only for light industry products, but also for all consumer goods (Table 1).

What is interesting is the fact that is due to the coincidence of the studies performed by the authors on the formation of the customer satisfaction architecture based on the criterion - Priority of the product - as one of the main ones on demand and the results of a priori ranking on its impact on the sale of

consumer goods, for participation in which commodity students, students - experts in the field of certification and standardization, students - technologists, constructors and designers, teachers of these specialties and graduates of the same specialties, who are currently the leading specialists in enterprises engaged in the production of this very product, were involved for consumers in the regions of the Southern Federal District and the North Caucasus Federal District.

Table 1 - Results of a survey of respondents on the influence of the criterion "Priority of goods" on the demand for demanded and competitive products

No.	Factors	Expert opinions	All respondents	Teachers and specialists	students	Agreed
1	Feeling the need to buy a product		2	2	2	2
2	Product reliability		12	12	12	12
3	Manufacturer's responsibility for product quality		1	1	1	1
4	Product completion		3	3	3	3
5	Service courtesy		21	8	21	21
6	Trust in the seller, manufacturer		8	21	8	8
7	Impressive warranty period		4	4	4	4
8	Product availability		17	6	24	17
9	Communication with the seller		24	16	17	24
10	Mutual understanding with the seller, his interest in selling products		6	17	7	6
11	Service culture		16	19	13	13
12	Affordability		7	26	5	7
13	Customer Satisfaction		13	24	20	5
14	The level of readiness of the consumer to make a purchase		20	7	16	16
15	The level of interest of the manufacturer in the formation of "Product Priority"		5	23	6	23
16	Consumer buying power		23	13	23	20

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17	Manufacturer authority	26	20	26	26
18	Consumer Communication	11	5	27	14
19	The consumer's opinion about an earlier purchase of an identical product	14	11	14	11
20	The consumer's need to purchase a "Priority Good"	15	10	11	27
21	Relevance of this purchase for the buyer	27	14	15	19
22	Possibility of subsequent exchange of goods	19	15	22	15
23	The presence of several necessary functions for the product	10	18	10	10
24	Modern design	25	9	25	18
25	Purchase payment method	22	27	18	25
26	Ease of product operation	18	25	19	22
27	Organization and availability of service support of the purchased goods	9	22	9	9

If customer satisfaction is formed at the expense of the level of the manufacturer, i.e. its test level is formed by the affordability of the product, which is offered by the assortment range, of course, by quality, and at the expense of the level of the consumer, i.e. its test level implies the existence of a culture of customer service, product priority, customer satisfaction, and, of course, the solvency of the consumers themselves, then the respondents who took part in the survey believe that consumer satisfaction will be provided with the reliability of the product, its affordability, the availability of buyers make purchases, i.e. their ability to pay. The natural quality of products, the diversity of the product range, the priority of the design decision, i.e. fit the fashion products must have a sufficiently long warranty period, and interestingly, all respondents are unanimous that manufacturers should fight for the respectful attitude of buyers towards them, win their trust and desire to buy the products of these enterprises, i.e. the brand and image are always in demand, which together solves the main problem - provides consumers with domestic products in the framework of import substitution.

The criteria for assessing the competitiveness of a light industry enterprise using the software developed by the authors for the first time made it possible to formalize the role of experts - respondents on the basis of their competence in 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 expert respondents to participate in the survey, but also with the help of an evaluation criterion - the concordance coefficient (W) - 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 concordance coefficient (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 a value of the

concordance coefficient (W) in the range of 0.4-0.6, but excluding heretics, that is, those respondents whose opinions do not coincide with the opinion of most other experts, we found It is a pleasant fact that the opinion of those respondents whose authority is not in doubt, and those whom the program classified as heretics, have an unambiguous or close opinion that the factors characterizing the impact of competitive potential on the competitiveness of an enterprise are identical, and they can be used in further research in assessment of this very competitiveness of enterprises, assuming that it is capable of manufacturing 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 to these criteria, namely: the ratio of the quality of the product and the costs of its production and marketing; sales growth rates; innovation costs; labor productivity; the level of partnerships between interested participants in the production of import-substituting products; costs per 1 ruble of sold products, and the main criterion; the weighted average competitiveness of the product range is considered to be in demand.

But at the same time, all experts - respondents were unanimous that the competitiveness of the enterprise will be more stable over time if the share of the enterprise 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 affected by a stable turnover on the basis of direct contractual relations with the distributors of the products of these same enterprises.

We also agree 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 staff turnover rate - but

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unfortunately did not cause concern among experts due to the liquidation of lyceums, colleges, on the basis of which highly qualified workers and middle managers were trained - foremen, technicians, mechanics, technologists, engaged in servicing not only the innovative technological process, but also innovative equipment. And it is quite sad that the training of engineering and technical personnel has practically ceased, motivating all this by the lack of demand for them, although the heads of enterprises themselves are at a loss. There is also a downside to this situation, namely, that the leaders avoided the training of these most highly qualified specialists through targeted training in colleges and universities, not wanting to bear the costs of this very training, forgetting the Russian proverb: "The miser pays twice". It is also disappointing that the majority of enterprise managers believe that everything will resolve itself, but if a shoemaker, a seamstress, a furrier can be trained at the workplace, then it is unlikely to train a leading engineer - manager and production organizer for filled technological processes with an effective innovative solution.

Again, I would like to recall another Russian proverb: "That until the thunder breaks out, the peasant will not cross himself." Is it really necessary to step on a rake, get a tangible blow to the forehead and scream - "Fu, I remembered the name of this tool, that it is a rake." It's funny and sad, and yet we believe in common sense that the truth is more expensive and the truth will triumph - we will be able to revive this the light industry, which was confirmed by the experts - respondents, showing unanimity, according to the main criteria for assessing the competitiveness of light industry enterprises. Summing up the results of the analysis of the concept of "priority of goods", its relationship with the nearest economic concepts, it is methodologically expedient to arrange the relations of these concepts systematically. Table 2 shows the results of a survey of all respondents on the formation of the image of the goods of its priority. ensuring competitiveness and demand among consumers.

Unfortunately, the respondents, when filling out the questionnaires proposed to them, did not pay due attention to communication with sellers, payment methods for the purchase, the possibility of exchanging the purchase made if necessary: the level of service and other factors, and only because our consumer is not spoiled by all this list of services service and the manufacturer and the trade still has a lot of room for improvement in interaction with consumers in order to guarantee a steady demand.

Thus, the criteria "Priority of goods" has the right to life and is more significant for both the manufacturer and the buyer 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 dominant wish to meet the needs, which the

consumers of these regions would like to realize. The scale, content, forms and significance of competition have put it among the global problems of human development with one important clarification: it is not humanity itself that wins from achievements in the competitive struggle, but individual subjects of human activity, starting with the personality of the performer and head of the enterprise, and up to those states in whose interests they work. Therefore, the organization of effective participation in competition should be considered as a leading indicator of professional competence, spiritual maturity and political consciousness, bearing in mind, of course, economic policy. We all wish ourselves and our neighbor success in life, and we associate this with happiness. We explain this state more often - by external factors: luck, luck, support. Less often - internal - personal qualities.

Judging by the interest in various types of testing, expert assessments, the question generally remains open: what determines success in life?

Often, subconsciously, we feel our inefficiency, but, not understanding the origins, we react to this in different ways: some with even greater frenzy pounce on the hateful work, others, with no less zeal, begin to conflict with others, blaming them for their failures. Success is usually associated with the fact that the more you produce, the more you do, the higher your efficiency, your success. They are very often confused (and sometimes even consciously) with performance, forgetting or not knowing that that result will be effective if it is not commensurate with costs.

Production, thoughts and things in the positive interaction of a person with the world obey the general law of Nature: existence is possible only on the condition that the inflow of energy must be greater than its consumption. True efficiency is a function of its two constituent elements: the achieved result (P), as well as the resources and means (PC) that allow it to be obtained: let's remember the fable about the peasant and the goose that lays golden eggs Efficiency lies in the balance of its components, i.e. " $P / PC = \text{MEASURE}$ ". Indeed, if you adopt a behavior pattern that focuses only on the golden eggs and neglects the goose, you will soon be left without the resources that produce these golden eggs. On the other hand, if you only care about the goose, forgetting about the golden eggs, you will soon be unable to feed yourself and the goose.

So, the effectiveness of the activity lies in the commensurability of the result with the resources and means: " $P / PC = \text{MEASURE}$ ".

The resource of an enterprising person is the whole world around him, but first of all he himself.

The personal resources of a person in his mind and character, in the skills and abilities of interacting with the world.

There is a Pareto rule: 20/80. If we try to use it in our case, we get the following. In relation to an

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individual, this is: 20% of actions and thoughts give 80% of a positive result. It is amazing the persistence with which a person, who has been dissatisfied with the result for decades, repeats monotonous actions, but at the same time he never has the thought: "But am I doing something wrong!? Or is something wrong!?" It is very easy for a person to get used to performing dull, hard physical or monotonous intellectual work, and it is very difficult for him to look at himself through the eyes of a researcher, through the eyes of a Master.

They say: "situations change a person", but only the Master in them deeply experiences what is happening, is their active participant. The situation for the Master is filled not only with novelty, but also with meaning, in it he finds differences, changes, points of growth. He sees his purpose in her. The problem arouses in him a sense of rivalry, a sense of readiness and mobilizes all his forces, which, with such an attitude, only multiply with each positive decision. We learn from mistakes, but he doesn't have any mistakes, he only has experience, positive experience.

It is the Masters who make up those 20% of people who account for 80% of success. And so our eternal problem looks like a dilemma: either you become a Master, or you spend your whole life chasing the ghost of twenty percent success in the "collective" of the eighty percent crowd. And the question sounds justified: will we become the master of our destiny with the internal resource of the Master?

The developed strategies and lines of behavior can be evaluated as productive or unproductive, depending on their relevance to the situation: let us recall the tale of the fool, the peasant and the goose that lays golden eggs.

The technical term for thinking styles is query modes. Query modes are a basic set of purposeful methods for compiling a picture of the world. They are built on previously acquired preferences, learned values and views of the world - concepts of the world and the nature of reality, which are related to the map as a system of landmarks used in movement.

To succeed in learning, it is enough just to start working with the material, try it without any prejudice, and reinforce its assimilation with appropriate exercises.

In any "masterful" skill or action, we can find a certain "strategy". His strategy of the Master includes a series of thoughts and actions leading steadily to success.

The cherished goals are the measure of success. The choice and achievement of a goal (dreams, hopes, desires, and specific goals can be considered among them) can be considered the most important components of the human experience. In addition to feeling satisfied with the success achieved, choosing the right goal can literally change our lives. Usually the desired is achieved due to personal qualities. It is individuals who turn clear goals into motivation, self-

confidence, perseverance and other human qualities that steadily lead to success. One of these qualities is undoubtedly ambition.

The activity of the imagination and the development of the will are undoubtedly far more beneficial than overtime work.

Behavior has a purpose because it must lead to a certain outcome, and we interpret our actions as aimed at a certain outcome. We ourselves attach importance to them, although sometimes we do this only after, "in retrospect."

Even in those cases when we act without being aware, we still have a fundamental motivation - an unarticulated goal.

Consciously and accurately formulating our own goals, that is, a "well-defined result", increases the chances of turning our desires into appropriate actions on the path to success.

Let's analyze this in the context of a general movement towards excellence, namely:

1. Decide what you want (formulate and set a goal).
2. Do something.
3. See what happens.
4. If necessary, change the approach until you achieve what you want.

Setting the right goals means being able to "correctly formulate the result."

The main principles for the formation and selection of their goals are:

1. Choosing goals that deserve to be achieved.
2. Choosing a goal that you can achieve on your own.
3. Formulate your goal in affirmative terms.
4. Express your goal accurately, in sensory terms.
5. Match your goal to the situation.
6. Soberly assess the consequences of achieving your goal.

Perhaps we have begun to understand that if we want to change something, then we must begin the change with ourselves. And in order to change ourselves effectively, we must first change our perception.

Main part

The transition to a market economy in Russia posed a number of problems for light industry enterprises, the main of which are adaptation to unusual conditions for them of increasing competition, a reduction in the sales market due to high prices for manufactured products and the problem of non-payments, the difficulty of finding suppliers of raw materials, materials and limited financial resources. At the same time, in order to ensure the survival of an enterprise, modern production facilities must have a number of special qualities: great flexibility, the ability to quickly change the assortment.

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Production, unable to readjust, adapt to the demands of real conditions, often small groups of consumers, is doomed to bankruptcy; technology becomes so complicated that it requires the introduction of new forms of control, organization and division of labor. The current planning based on the principle "from what has been achieved" is unacceptable, since a sharp increase in the competitiveness of products is necessary; the structure of the cost of production changes, while due to difficulties with suppliers of raw materials, materials, the share of material costs associated with the sale increases; a big problem is to increase the efficiency of the enterprise marketing products. Particular attention should be paid to accelerating the turnover of working capital, reducing excess stocks, and selling products as quickly as possible.

The Russian economy should be able to develop dynamically on the basis of its own internal resources. For such a restructuring of Russia's industry, investments are needed, which are currently sorely lacking. One of the most common ways to raise additional funds is to obtain a bank loan. However, this form is not the only one. Leasing is one of the alternative financing options.

Leasing is a form of investment on a return basis, i.e. provision for a certain period of funds that the lessor receives back at a specified time. At the same time, the lessor receives remuneration in the form of a commission for his service.

The lessor provides the lessee with a financial service by acquiring property from the manufacturer (seller) for the full cost of ownership, and the lessee reimburses this cost with periodic installments with interest on the loan.

Leasing is a loan that differs from a traditional bank loan in that it is provided by the lessor to the lessee in the form of property transferred for use, i.e. a kind of trade credit.

In this regard, below is a comparative analysis of the acquisition of equipment through a loan or by leasing it.

The bank begins the procedure for obtaining a loan by reviewing the application, and most banks will definitely require the property already owned by the enterprise as collateral. In this case, the amount of the loan will depend on the value of this property. The bank evaluates the property of the enterprise not at market value, but at the one for which it will be possible to sell the pledge in the shortest possible time. Accordingly, the value of collateral will be greatly underestimated.

In leasing, the lessee receives the equipment it needs and begins to operate it, but at the same time it remains the property of the leasing company. At the same time, the lessee undertakes the obligation to gradually buy out new property from the enterprise, i.e. like renting equipment. That is why, in the case of leasing, no collateral or excellent credit reputation is

required - the equipment acquired under leasing remains the property of the lessor until the lessee pays for it in full.

In addition, unlike banks that issue loans (especially to small businesses) for a period of about five years, leasing companies can significantly increase the repayment period. Depending on the purchase, companies allow themselves to expand the scope up to 10 years.

Leasing provides the lessee with the opportunity to use the property in the implementation of entrepreneurial activities and subsequently acquire ownership of it. Leasing agreements may provide for the accounting of property both on the balance sheet of the lessor and the lessee.

The buyer of equipment on credit has the opportunity to transfer the value of the property to the cost price through depreciation, however, interest on the loan accrued after the capitalization of the property is not included in the cost of the property, therefore, cannot be transferred to the cost price. Lessees, in the case of accounting for property on the balance sheet of the lessor, have the opportunity to include leasing payments in the cost price, which ensures the transfer of the cost of property to the cost price in a much shorter time compared to the purchase of equipment at the expense of borrowed funds. This option, unlike the purchase, also allows you to include in the cost of interest on borrowed funds, which are included in the amount of the lease payment.

The leasing option, taking into account the property on the balance sheet of the lessee, also allows you to transfer the cost of equipment to the cost price through depreciation in a shorter period of time due to the use of a multiplying coefficient to the depreciation rate, as well as to include the cost of interest on attracted funds in the cost price.

The costs of construction and installation works for any method of acquiring equipment could be transferred to the cost, however, in the case of leasing, this could be done in a shorter time (in the case of accounting for property on the balance sheet of the lessor - during the leasing period, when accounting on the balance sheet of the lessee - during the depreciation period of equipment, taking into account the multiplying factor).

The costs of construction and installation works in the event of the acquisition of property at the expense of a loan are subject to inclusion in the cost of fixed assets and are transferred to the cost through depreciation. However, similar expenses in the case of leasing, most likely, cannot be taken into account in determining profit.

In terms of value added tax, there is no fundamental difference between the options under consideration, since the tax paid both in the case of leasing and in the case of purchasing equipment is deductible. However, leasing provides an opportunity for a fairly even deduction of VAT paid as part of the

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lease payment, while when acquiring fixed assets under a supply agreement, the entire amount of tax paid is deductible at the time the property is entered on the balance sheet of the buyer.

The obligation to pay property tax rests with the person on whose balance sheet the property is located. Thus, the tax on the value of the property is paid by the buyer after the transfer of ownership to it, as well as by the lessee, who takes into account the property in accordance with the terms of the leasing agreement on his balance sheet.

With leasing, a flexible payment schedule is possible in accordance with production cycles and cash flows. When calculating leasing payments, the leasing company usually takes into account the financial condition of the lessee. If it is a small or newly formed enterprise, or it takes a long time to put the equipment into operation, then the parties to the leasing transaction are likely to set payments in increasing amounts. That is, the amount of individual

payments under the leasing agreement will increase over time, which will allow the lessee to fulfill their obligations to repay them, even if the cash inflow at the initial stage of using the equipment turns out to be small.

Another advantage of leasing is that if the leasing company is a wholesale buyer of equipment (which is almost always the case), it receives a corresponding discount. And since the price is lower, the payments for leasing this equipment are also lower. Naturally, an enterprise that buys equipment only once cannot receive such discounts. In addition, the lessor is interested in finding the right equipment at the lowest possible price, as this will give him an advantage over competitors.

Distinctive features of the use of credit and leasing mechanisms by the manufacturer are shown in Table 2.

Table 2 - Distinctive features of the use of credit and lease payments

Credit	Leasing
Investments are directed to any entrepreneurial activity	Investments are directed to the activation of production activities, the development and modernization of capacities
Control over the intended use of funds is difficult due to the lack of effective tools	Guaranteed control over the intended use of funds, as specifically specified property is leased
100% guarantee of loan repayment and interest for its use is required	The amount of guarantees is reduced by the value of the leased property, which itself is a guarantee
Acquired property is reflected in the balance sheet of the enterprise, depreciation is charged on it	The property is reflected on the balance sheet of the lessor or the lessee; accrued accelerated depreciation
The loan fee is covered by the income received by the company, on which all prescribed taxes are charged	Leasing payments (included in the cost of production) reduce the tax base and stimulate the development of production

Thus, in a state where many enterprises are not able to invest large financial resources in the technical renovation and intensification of production, leasing is the most appropriate way to organize their activities.

A large number of leasing companies or branches of leasing companies operate on the territory of the Southern Federal District and the North Caucasus Federal District (Table 3).

Table 3 - List of operating leasing organizations in the Southern Federal District and the North Caucasus Federal District

The name of the company	Volume of new business in million rubles without VAT	Quantity lessees
LLC "Gaztechleasing"	2452.21	6
LK URALSIB LLC	3791.92449	87
Europlan	2279.00	1011
CARCADE Leasing	1481.22	1376
Element Leasing LLC	1147.41	466
OOO Raiffeisen-Leasing	1046.68	9
JSC "GLAVLEASING"	1006.13	27
Interleasing LLC	789.90	89

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OOO Scania Leasing	740.00	n.a.
GK "KAMAZ-LEASING"	728.59	42
RMB-LEASING LLC	626.16	19
ZAO Leasing Company Medved	421.05	32
CJSC "Client Leasing Company"	367.89	29
UniCredit Leasing LLC	350.52	15
OOO FB-LEASING	309.72	84
GC "NOMOS-leasing"	296.38	81
JSC "GRUZOMOBIL-LEASING"	223.08	48
JSC "Halyk-Leasing"	204.10	1
Leasing-maximum LLC	202.53	47
OOO LK Volzhanin	188.75	10
GC "Absolute"	163.34	24
OOO Globus-Leasing	153.67	19
LC ONZA (ZAO Atlant-M Leasing)	108.85	45
CJSC United Leasing Company CENTER-CAPITAL	106.00	10
GC "Northern Venice"	63.54	2
ZAO RG Leasing	58.37	5
ZAO DeltaLeasing	56.75	16
ZAO INVEST-SVYAZ-HOLDING	55.00	3
RB Leasing LLC	47.73	3
CJSC Capital Leasing	38.67	13
GC "TransCreditLeasing"	38.19	3
LLC "BusinessCarLeasing"	37.51	5

The main volume of leasing transactions is accounted for by CARCADE Leasing, located in Volgograd, and Europlan. Representative offices of this company are located in Krasnodar, Rostov-on-Don, Stavropol.

In general, in the territory of the Southern Federal District and the North Caucasus Federal District, there should be no significant difficulties for shoe industry enterprises in attracting leasing financing for the development of their production.

For the production of women's shoes, while implementing the development strategy for the production of competitive leather goods in the Southern Federal District and the North Caucasus Federal District, the enterprise needs to purchase new, high-performance equipment that meets the latest requirements. The equipment will be purchased on lease. The list of equipment is presented in table 4.

Table 4 - Equipment purchased under leasing

Name of equipment, office equipment	Performance	Manufacturer of equipment, office equipment	Installed capacity of equipment, kW	Quantity	Price per piece of equipment, rub.	Equipment cost, rub.
1	2	3	4	5	6	7
Sewing single-needle machine with a flat platform 441 cl.	-	pfaff, Germany	0.27	7	75000	525000
Sewing single-needle core machine 591-900 class.	-	pfaff, Germany	0.27	6	79400	476400
Two-needle sewing machine with a flat platform	-	pfaff, Germany	0.27	4	78100	312400

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for stitching with a two-row seam 244 class. Pfaff						
Sewing two-needle core machine 574–900 cells. Pfaff	-	pfaff, Germany	0.27	3	79600	238800
630 DG	150 pairs/h	"Shen" Germany	4.5	1	341000	341000
640C	250 pairs/h	"Shen" Germany	3.25	1	362100	362100
333E	250 pairs/h	"Shen" Germany	13.0	1	87000	87000
RS2400	120 pairs/h	IROX FOX Italy	7.0	1	29000	29000
755PC	100 pairs/h	"Sigma" Italy	2.2	1	520000	520000
FR4500	150 pairs/h	IROX FOX Italy	7.5	1	42500	42500
173226/P1	-	"Svit" Czech Republic	1.1	1	125000	125000
Total				27		3059200

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

1) the cost of technological equipment - the subject of leasing - 3,059,200 rubles;

2) the interest rate on the loan used by the lessor to purchase equipment (accrued on the balance of the loan at the beginning of the year) is 15% per annum. Leasing period 5 years;

3) depreciation rate of technological equipment supplied on lease with a useful life of 10 years - 10% per annum;

4) increasing factor to depreciation - 3;

5) loan repayment evenly. Annually 611,840 rubles;

6) commission fee to the lessor for technological equipment provided under the leasing agreement - 12% of the total expenses of the lessor;

7) additional services (installation of equipment, training of personnel in the use of equipment) (50,000 rubles) are distributed evenly during the leasing period (10,000 for 5 years);

8) VAT rate - 18%.

The leasing payment is determined by the following formula:

$$LP = AM + NI + PC + PDU + CV + VAT, \quad (1)$$

$$1 \text{ год } NI = \frac{(3059200 - 917760) \cdot 2,2}{100} = 47111,68 \text{ rub.}$$

$$2 \text{ год } NI = \frac{(3059200 - 917760 \cdot 2) \cdot 2,2}{100} = 26920,96 \text{ rub.}$$

$$3 \text{ год } NI = \frac{(3059200 - 917760 \cdot 3) \cdot 2,2}{100} = 6730,24 \text{ rub.}$$

$$4 \text{ год } NI = \text{нет.}$$

$$5 \text{ год } NI = \text{нет.}$$

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

1. The amount of depreciation deductions as part of lease payments is calculated by the formula:

$$AM = \frac{\Pi_{\text{ИМ}} \cdot N_{\text{ам}} \cdot K_p}{100}, \quad (2)$$

where $\Pi_{\text{ИМ}}$ - the price of the subject of leasing;

$N_{\text{ам}}$ - depreciation rate;

K_p - increasing factor.

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

$$2 \text{ год } AM = 917760 \text{ rub.}$$

$$3 \text{ год } AM = 917760 \text{ rub.}$$

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

$$5 \text{ год } AM = \text{нет.}$$

2. Calculate the property tax:

$$NI = \frac{\Pi_{\text{ост}} \cdot CH_{\text{ИМ}}}{100}, \quad (3)$$

where $\Pi_{\text{ост}}$ - the residual value of the leased asset;

$SN_{\text{ИМ}}$ - property tax rate.

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3. The loan fee is determined as follows:

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

where S_{ok} - the balance of the loan;

$To_{\text{кр}}$ - Interest on the loan.

The results of calculating the loan fee are presented in Table 5.

Table 5 - Calculation of the loan fee by years

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

We will also present the calculation of the final lease payment in tabular form (Table 6).

Table 6 - Calculation of the lease payment by years

Year	Depreciation, rub.	Tax on property, rub.	Pay per loan, rub.	Pay for additional services, rub.	Komis. remuneration	Leasing-your payment without VAT	VAT	Leasing payment VAT included
1	917760	47111.68	458880	10000	172050.2	1605801.882	289044.3	1894846.2
2	917760	26920.96	367104	10000	158614.2	1480399.155	26471.8	1746871.0
3	917760	6730.24	275328	10000	145178.2	1354996.429	243899.4	1598895.8
4	305920	-	183552	10000	59936.6	559408.64	100693.6	660102.2
5	-	-	91776	10000	12213.1	113989.12	20518.04	134507.2
Total	3059200	80762.88	1376640	50000	547992.4	5114595.226	920627.1	6035222.4

Thus, over 5 years, the company will pay the leasing company 6,035,222.4 rubles. These payments will be included in the cost of manufactured products and reduce the tax base. The financial well-being and stability of the enterprise largely depends on the inflow of funds to cover its obligations. The absence of the minimum required cash reserve may indicate financial difficulties. In turn, an excess of cash can be a sign that the company is suffering losses. The reason for these losses can be related both to inflation and the depreciation of money, and to the missed opportunity for their profitable placement and additional income. In any case, it is the analysis of cash flows that will allow you to establish the real financial condition of the enterprise.

Cash flow is the difference between the amounts of cash inflows and outflows of a company over a given period of time. It characterizes the degree of self-financing of the enterprise, its financial strength, financial potential, profitability.

Cash flow is characterized by:

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

- balance equal to the difference between inflow and outflow.

Cash flow usually consists of partial flows from individual activities:

- cash flow from the investment activity of the enterprise;
- cash flow from operating activities;
- cash flow from financing activities.

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

- to improve operational management, especially in terms of balancing receipts and expenditures of funds;
- increase in sales volumes and optimization of costs due to the large opportunities for maneuvering the resources of the enterprise;
- improving the efficiency of managing debt obligations and the cost of servicing them, improving the terms of negotiations with creditors and suppliers;
- creation of a reliable base for evaluating the performance of each of the company's divisions, its financial condition as a whole;

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- increase the liquidity of the enterprise.

All three types of activity take place in every enterprise.

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

As an inflow, cash flow from investing activities includes income from the sale of assets being disposed of (sale of shoes or sale of obsolete equipment).

Cash flows from operating activities take into account all types of income and expenses at the corresponding calculation step related to the production of products, and taxes paid on these incomes.

The main inflows at the same time are income from the sale of products and other income. Production volumes should be indicated in physical and cost terms. The initial information for determining the proceeds from the sale of products is given by calculation steps for each type of product.

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

- income from property rental or leasing;
- receipt of funds upon closing of deposit accounts and on purchased securities;
- return of loans granted to other participants.

1. Sales volume (data are entered manually and depend on the model being produced);
2. Product unit price (data entered manually);
3. Revenue = $1 \cdot \underline{2}$;
4. Algorithm for calculating variable costs:

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

4.2.1. Ktr - coefficient taking into account transportation costs (data are entered manually (0.15));

4.2. Raw materials and basic materials, including transportation costs = $4.1 \cdot 4.2.1 + 4.1$;

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

4.4. Auxiliary materials including transport costs = $4.3 \cdot 4.2.1 + 4.3$;

4.5.1. The total capacity of the installed equipment (data is entered manually);

4.5.2. Equipment load factor (data entered manually);

4.5.3. Tsm – shift duration (data are entered manually (Tsm = 8));

4.5.4. Dr – the number of working days per year (data are entered manually (Dr = 249));

Cash flows from operating activities are generated from the cost of production and distribution of products, which usually consist of production costs and taxes.

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

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

Cash flows from financial activities are formed to a large extent in the development of a financing scheme and in the process of calculating the effectiveness of an investment project.

If the manufactured shoes are not fully sold, the company loses part of the profit, which is necessary for the further development of production. To reduce losses, the manufacturer must have daily information about the sale of products and make decisions on timely price changes for specific shoe models.

A basis has been prepared for the development of a software product that allows calculating cash receipts from operating activities. This program will become a tool for a sales manager or marketer who controls the sales process of a particular model being produced. As a result of the proposed calculation, we obtain a net inflow from operating activities. A decrease in sales results in a decrease in cash flow and requires a decrease in the selling price of the product in order to increase sales. If such an event does not lead to an increase in cash flow, then the question arises of the advisability of further production of this model.

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4.5.5. Energy losses during transmission (data entered manually (0.85));

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

4.6.1. Price 1 kW (data are entered manually);

$$4.6. \text{ Fuel and energy costs} = 4.5 \cdot 4.6.1;$$

4.7.1. The number of working days during which the i-th model is produced (data are entered manually);

4.7.2. Release of products per shift (data are entered manually);

$$4.7. \text{ Issue per year} = 4.7.1 \cdot 4.7.2;$$

4.8.1. The coefficient of labor intensity, taking into account the output (data are entered manually);

$$4.8. \text{ Fuel and energy costs per cost unit} = \frac{4.6 \cdot 100 \cdot 4.8.1}{4.7};$$

5. Payroll;

5.1. Hourly rate of the first category of pieceworkers (data entered manually);

5.2. Average tariff coefficient of piecework workers (data entered manually);

5.3. Production program in labor hours, calculated for a year (data are entered manually);

$$5.4. \text{ Direct wage bill for pieceworkers} = 5.1 \cdot 5.2 \cdot 5.3;$$

5.5.1. Number of main time workers of the i-th category (data are entered manually);

5.5.2. The number of auxiliary workers of the i-th category (data are entered manually);

5.5.3. Hourly rate of the main time workers of the i-th category (data are entered manually);

5.5.4. Hourly wage rate for auxiliary time workers of the i-th category (data are entered manually);

$$5.5.5. \text{ Tariff wage fund of the main temporary workers} = \sum_{i=1}^n \underline{5.5.1} \cdot 5.5.3 \cdot 4.5.3;$$

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

5.6. Number of reserve workers (data entered manually);

5.7. Average tariff coefficient of reserve workers (data entered manually);

5.8.1. Percentage of additional payments to reserve workers (data entered manually);

5.8.2. Daily tariff rate of piecework workers of the first category (data are entered manually);

$$5.8. \text{ Bonuses for reserve workers for qualifications} = \frac{5.8.1}{100} \cdot 5.8.2 \cdot 5.7 \cdot 5.6;$$

$$5.9. \text{ Additional payments to reserve workers for performing work on operations} = 5.8.2 \cdot (5.7 - 5.2) \cdot 5.6;$$

$$5.10. \text{ Hourly wage bill for pieceworkers} = 5.4 + (5.8 + 5.9) \cdot 4.5.4;$$

5.11.1. Percentage of surcharges to daily costs for hours not worked within the working day (data entered manually (0.25));

$$5.11. \text{ Daily wage bill for pieceworkers} = \underline{5.10} + \frac{5.10 \cdot 5.11.1}{100};$$

$$5.12. \text{ Daily payroll for time workers} = \underline{5.5.5} + \frac{5.5.5 \cdot 5.11.1}{100};$$

$$5.22. \text{ Daily wage bill for support workers} = \underline{5.5.6} + \frac{5.5.6 \cdot 5.11.1}{100};$$

5.13.1. Percentage of additional payments to the monthly fund (data are entered manually (9.64));

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

$$5.14. \text{ Monthly payroll of time workers} = \underline{5.12} + \frac{5.12 \cdot 5.13.1}{100};$$

$$5.23. \text{ Auxiliary workers monthly payroll} = \underline{5.22} + \frac{5.22 \cdot 5.13.1}{100};$$

5.20. Annual wage bill for pieceworkers = 5.13;

$$5.21. \text{ Annual wage bill for time workers} = 5.14 \cdot 4.5.4;$$

$$5.24. \text{ Auxiliary workers annual payroll} = 5.23 \cdot 4.5.4;$$

$$5.15. \text{ Basic wage of production workers} = 5.10 + 5.5.5 \cdot 4.5.4;$$

$$5.16. \text{ Additional wages of production workers} = (5.13 + 5.14 \cdot 4.5.4) - 5.15;$$

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5.17.1. Single social tax rate (data are entered manually (UST = 0.26));
 5.17. The amount of contributions to the UST = (5.15 + 5.16) · 5.17.1;
 5.18. The cost of basic and additional wages per calculation unit, including deductions for UST = $\frac{5.15 + 5.16 + 5.17}{4.7.1 \cdot 4.7.2} \cdot 100 \cdot 4.8.1$;

5.19. Basic payroll cost per cost unit = $\frac{5.15}{4.7.1 \cdot 4.7.2} \cdot 100 \cdot 4.8.1$;

5.20. Variable costs = 4.2 + 4.4 + 4.8 + 5.18;
 Algorithm for calculating fixed costs:

6.1. Coefficient taking into account the costs of preparing and mastering production (data are entered manually);

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

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

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

7.2.1. Process equipment cost = $\sum_{i=1}^n$ Number of i-th technological equipment · Price of the i-th equipment;

7.2.2.1. Coefficient taking into account installation costs (data entered manually (0.1));

7.2.2. The cost of technological equipment, taking into account installation costs = 7.2.1 · 7.2.2.1 + 7.2.1;

7.2.3. Cost of other equipment = 7.2.2 · 7.2.2.1;

7.2.4. Total equipment costs = 7.2.2 + 7.2.3;

7.2.5. Percentage of deductions for the repair fund (data are entered manually (8%));

7.2. Equipment repair fund costs = 7.2.4 · 7.2.5;

7.3.1. Depreciation rate of technological equipment (data are entered manually (10%));

7.3.2. Depreciation rate for other equipment (data entered manually (7.7%));

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

7.4.1.1. Percentage of deductions for low-value and high-wear tools (data are entered manually (0.05));

7.4.1. Cost of low value and wear tools = 7.2.2 · 7.4.1.1;

7.4.2.1. Percentage of deductions for the restoration of low-value and high-wear tools (data are entered manually (20%));

7.4.2. The cost of restoring low-value and high-wear tools = 7.4.1 · 7.4.2.1;

7.4. Costs for low-value and high-wear tools = 7.4.1 + 7.4.2;

7.5.1. The cost of the product of the i-th model (data are entered manually);

7.5.2. Annual output = $\sum_{i=1}^n \frac{7.5.1}{4.7}$;

7.5.3. Percentage of deductions for intra-production transfer (data are entered manually (0.82%));

7.5. Intra-production transfer costs = 7.5.2 · 7.5.3;

7.6. Equipment maintenance and operation costs = 7.1 + 7.2 + 7.3 + 7.4 + 7.5;

7.7.1. Percentage of deductions for other expenses (data are entered manually (10%));

7.7. Other expenses = 7.6 · 7.7.1;

7.8. Total costs for the maintenance and operation of equipment = 7.6 + 7.7;

7. The cost of maintaining and operating equipment per calculation unit = $\frac{7.8 \cdot 100}{4.7.1 \cdot 4.7.2} \cdot 4.8.1$;

8. Calculation of overhead costs:

8.1.1. Number of managers, specialists, employees of the i-th position (data are entered manually);

8.1.2. Monthly salary of the i-th position (data entered manually);

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

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

8.2.1. Price per 1 m² of the building (data are entered manually);

8.2.2. Production area of the building (data are entered manually);

8.2.3. Capital investment per building = 8.2.1 · 8.2.2;

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8.2. Depreciation of buildings and structures for full restoration = $8.2.3 \cdot 0.012$, where 1.2 is the depreciation rate of buildings and structures for full restoration;

8.3.3.1. Conditional coefficient characterizing fuel consumption in kg for heating 1 m² per day with a temperature difference of one degree (data are entered manually (0.02));

8.3.3.2. The volume of the production building (data are entered manually);

8.3.3.3. Duration of the heating period, days (data are entered manually (186));

8.3.3.4. Indoor temperature (data entered manually (18));

8.3.3.5. The outside air temperature is average for the heating period (data are entered manually (6));

8.3.3.6. Price per unit of fuel (data entered manually);

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

8.3.4. Number of fixtures (data entered manually);

8.3.5. Price for 1 kW·h (data entered manually);

8.3.6.1. Luminaire power (data entered manually (75));

$$8.3.6. \text{ Local lighting costs} = \frac{8.3.6.1 \cdot 8.3.4 \cdot 4.5.4 \cdot 4.5.3 \cdot 8.3.5}{1000};$$

8.3.7. Illumination rate 1 m² of production area (data are entered manually);

$$8.3.8. \text{ General lighting costs} = \frac{8.3.7 \cdot 8.2.2 \cdot 4.5.3 \cdot 4.5.4 \cdot 8.3.5}{1000};$$

8.3.9. Total lighting costs = $8.3.6 + 8.3.8$;

8.3. Building maintenance costs = $8.3.3 + 8.3.9$;

8.4.1. Percentage of deductions for the repair fund of the building (data are entered manually (3%));

8.4. Costs for the repair fund of buildings and structures = $8.2.3 \cdot 8.4.1$;

8.5. Labor protection costs = $8.5.1 \cdot (8.5.3 + 8.5.4)$;

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

8.7. Other expenses = $8.6 \cdot 0.1$;

8.8. Total overhead costs = $8.6 + 8.7$;

$$8. \text{ Cost of overhead costs per calculation unit} = \frac{8.8 \cdot 100}{4.7.1 \cdot 4.7.2} \cdot 4.8.1;$$

9.1. Percentage of deductions for general business expenses (data are entered manually (290%));

9. General expenses = $5.19 \cdot 9.1$;

10. Fixed costs = $6 + 7 + 8 + 9$;

11. Production cost = $4 + 10$;

12.1. Percentage of deductions for commercial expenses (data are entered manually (1%));

12. Selling expenses = $11 \cdot 12.1$;

13. Full cost = $11 + 12$;

14. Interest on loans included in the cost (data entered manually);

15. Profit before taxes = $3 - 4 - 10 - 8.2 - 7.3 - 14$;

16.1. Income tax rate (data entered manually (20%));

16. Taxes and fees = $15 \cdot 16.1$;

17. Net income = $15 - 16$;

18. Depreciation = $8.2 + 7.3$;

19. Net inflow from operating activities = $17 + 18$.

This algorithm can be implemented using the Microsoft Excel software product installed at the workplace of almost any specialist.

For this calculation, it is important to differentiate the data involved in the calculation. To calculate the cost of a particular manufactured model, the initial data are fixed and variable costs that depend on the production equipment, the composition of the main and auxiliary materials, the number of employees, etc. In the Excel calculation table, the cells in which these data are entered are highlighted in blue. In the process of monitoring the sales of a particular

model, this data remains unchanged. For another model, the data is corrected.

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

Thus, the calculation can be performed daily or in a selected time range, while setting only the sales

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volume and unit price for a certain period, we will receive an increment in cash flow for this period. The

algorithm for calculating cash receipts from operating activities is presented in Table 7.

Table 7- Algorithm for calculating cash receipts from operating activities

Наименование показателя	Ед. измерения	Величина показателя
Объем продаж	пар	12656
Цена единицы изделия	руб.	974,58
Выручка	руб.	=D5*D6
Расчет переменных затрат		=D13+D16+D29+D61
Сырье и основные материалы	руб.	42224
Коэффициент, учитывающий транспортные расходы	%	0,15
Сырье и основные материалы с учетом транспортных расходов	руб.	=D11*D12+D11
Вспомогательные материалы	руб.	3594,37
Коэффициент, учитывающий транспортные расходы	%	0,1
Вспомогательные материалы с учетом транспортных расходов	руб.	=D14*D15+D14
Суммарная мощность установленного оборудования	кВт	76,27
Коэффициент загрузки оборудования		0,89
Продолжительность смены	час	8
Количество рабочих дней в году	дни	249
Потери энергии при передаче		0,85
Годовое количество потребленной электроэнергии на технологические цели	кВт*ч	=(D17*D18*D19*D20)/D21
Цена 1 кВт	руб.	3,6
Затраты на топливо и энергию	руб.	=D22*D23
Количество рабочих дней, в течение которых выпускается модель	дни	56
Выпуск изделий в смену	пар	678
Выпуск изделий в год	пар	=D25*D26
Коэффициент трудоемкости с учетом выпуска		0,224
Затраты на топливо и энергию на калькуляционную единицу	руб.	=(D24*100*D28)/D27
Расчет заработной платы		

Continued table 7

Наименование показателя	Ед. измерения	Величина показателя
Затраты на основную заработную плату на калькуляционную единицу	руб.	=D57*(D25*D26)*100*D28
Расчет постоянных затрат		=D67+D93+D126+D128
Коэффициент учитывающий затраты на подготовку и освоение производства	%	0,02
Затраты на подготовку и освоение производства	руб.	=D62*D66
Расчет расходов на содержание и эксплуатацию оборудования		
Основная и дополнительная заработная плата вспомогательных рабочих	руб.	=D56+D56*D59
Стоимость технологического оборудования	руб.	3772900
Коэффициент, учитывающий затраты на монтаж	%	0,1
Стоимость технологического оборудования с учетом затрат на монтаж	руб.	=D70*D71+D70
Стоимость прочего оборудования	руб.	=D72*D71
Итого затрат на оборудование	руб.	=D72+D73
Процент отчислений на ремонтный фонд	%	0,08
Затраты на ремонтный фонд оборудования	руб.	=D74*D75
Норма амортизации технологического оборудования	%	0,1
Норма амортизации прочего оборудования	%	0,077
Амортизационные отчисления на ремонтный фонд	руб.	=D72*D77+D73*D78
Процент отчислений на малочленные и быстроизнашивающиеся инструменты	%	0,05
Стоимость малочленных и быстроизнашивающихся инструментов	руб.	=D72*D80
% отчислений на восстановление малочленных и быстроизнашивающихся инструментов	%	0,2
Расходы на восстановление малочленных и быстроизнашивающихся инструментов	руб.	=D81*D82
Расходы на малочленные и быстроизнашивающиеся инструменты	руб.	=D81+D83
Стоимость изделия	руб.	=G81
Годовой объем выпуска	руб.	=G86
Процент отчислений на внутрипроизводственное перемещение	%	0,0082
Затраты на внутрипроизводственное перемещение	руб.	=D86*D87
Расходы на содержание и эксплуатацию оборудования	руб.	=D69+D76+D79+D84+D88
Процент отчислений на прочие расходы	%	0,1
Прочие расходы	руб.	=D89*D90
Всего затрат на содержание и эксплуатацию оборудования	руб.	=D89+D91

Table 7 continued

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A	B	C	D
92	Всего затрат на содержание и эксплуатацию оборудования	руб.	=D89+D91
93	Затраты на содержание и эксплуатацию оборудования на калькуляционную единицу	руб.	=(D92*100)/(D25*D26)*D28
94			
95	Расчет общепроизводственных расходов		
96			
97	Годовой фонд заработной платы руководителей, специалистов, служащих	руб.	=Годовой фонд ЗП*С22
98	Основная и дополнительная заработная плата руководителей, специалистов, служащих	руб.	=D97+(D97*D59)
99	Цена за 1 м ² здания	руб.	1800
100	Производственная площадь здания	м2	861,72
101	Капитальные вложения на здание	руб.	=D99*D100
102	Норма амортизации зданий и сооружений на полное восстановление	%	0,012
103	Амортизация зданий и сооружений на полное восстановление	руб.	=D101*D102
104	Условный коэффициент, характеризующий расход топлива в кг на отопление 1 м ² в сутки при разности температур в один градус		0,02
105	Объем производственного здания, занимаемого производственными потоками	м3	2757,504
106	Длительность отопительного периода	дни	186
107	Температура внутри помещения	градусы	18
108	Температура наружного воздуха средняя за отопительный период	градусы	6
109	Цена за единицу топлива	руб.	595
110	Затраты на отопление	руб.	=D104*D105*D106*(D107+D108)*D109/1000
111	Количество светильников	шт.	70
112	Цена за 1 кВт * ч.	руб.	3,6
113	Мощность светильников	Вт	75
114	Затраты на местное освещение	руб.	=(D113*D111*D19*D20*D112)/1000
115	Норма освещенности 1 м2 производственной площади	Вт	13
116	Затраты на общее освещение	руб.	=(D115*D100*D19*D20*D112)/1000
117	Итого затрат на освещение	руб.	=D114+D116
118	Затраты на содержание здания	руб.	=D110+D117

Table 7 continued

A	B	C	D
116	Затраты на общее освещение	руб.	=(D115*D100*D19*D20*D112)/1000
117	Итого затрат на освещение	руб.	=D114+D116
118	Затраты на содержание здания	руб.	=D110+D117
119	Процент отчислений на ремонтный фонд здания	%	0,03
120	Затраты на ремонтный фонд зданий и сооружений	руб.	=D101*D119
121	Затраты по охране труда	руб.	31500
122	Общепроизводственные расходы	руб.	=D98+D103+D118+D120+D121
123	Процент отчислений на ремонтный фонд	%	0,1
124	Прочие расходы	руб.	=D122*D123
125	Всего затраты на общепроизводственные расходы	руб.	=D122+D124
126	Затраты на общепроизводственные расходы на калькуляционную единицу	руб.	=(D125*100)/(D25*D26)*D28
127	Процент отчислений на общехозяйственные расходы	%	2,9
128	Общехозяйственные расходы	руб.	=D62*D127
129	Производственная себестоимость	руб.	=D9+D64
130	Процент отчислений на коммерческие расходы	%	0,01
131	Коммерческие расходы	руб.	=D129*D130
132	Полная себестоимость	руб.	=D129+D131
133	Проценты по кредитам, включаемые в себестоимость	руб.	
134	Прибыль до вычета налогов	руб.	=D7-D9-D64-D103-D79-D133
135	Ставка налога на прибыль	%	0,2
136	Налоги и сборы	руб.	=D134*D135
137	Чистый доход	руб.	=D134-D136
138	Амортизация	руб.	=D103+D79
139	Чистый приток от операционной деятельности	руб.	=D137+D138
140			
141			
142			
143			
144			
145			
146			
147			
148			
149			

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Table 8 - Calculation of the annual payroll fund for managers, specialists, employees

1	A	B	C	Строка формул	D	E
2	Расчет годового фонда заработной платы руководителей, специалистов, служащих					
3						
4		Должность	Количество, чел.		Оклад в месяц, руб.	
5		Начальник цеха	1		24200	
6		Зам. Начальника цеха	1		22000	
7		Мастер раскройно-вырубочного участка и участка сборки заготовки верха обуви	1		19500	
8		Мастер участка сборки, отделки и упаковки обуви	1		19500	
9		Кладовщик	1		16000	
10		Уборщицы	2		8000	
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22		Годовой фонд заработной платы руководителей, специалистов, служащих		=СУММПРОИЗВ(C5:C20;D5:D20)*12		
23						
24						
25						
26						
27						
28						
29						
30						

Table 9 - Calculation of average tariff coefficients and tariff wage funds

A	B	C	D	E	F	G	H	I	J	K
5	Кол-во осн рабочих-сдельщиков		Тарифный коэффициент				Количество резервных рабочих		Тарифный коэффициент	
6	1 разряда						1 разряда			
7	2 разряда	24	1,096				2 разряда			
8	3 разряда	18	1,212				3 разряда			
9	4 разряда	18	1,346				4 разряда	7	1,346	
10	5 разряда	4	1,558				5 разряда	2	1,558	
11	6 разряда	12	1,808				6 разряда	2	1,808	
12	Среднетарифный коэф-т рабочих-сдельщиков	=СУММПРОИЗВ(C6:C11;D6:D11)/СУММ(C6:C11)					Среднетарифный коэф-т резервных рабочих:	=СУММПРОИЗВ(I6:I11;J6:J11)		
13							Количество резервных рабочих	=СУММ(I6:I11)		
15	Кол-во осн. рабочих-повременщиков		Тарифный коэффициент	Часовая тарифная ставка	Дневная тарифная ставка					
16	1 разряда				=E16*8					
17	2 разряда				=E17*8					
18	3 разряда				=E18*8					
19	4 разряда				=E19*8					
20	5 разряда	1	1,531	70,55	=E20*8					
21	6 разряда				=E21*8					
22	Тарифный фонд ЗП основных рабочих-повременщиков	=СУММПРОИЗВ(C16:C21;F16:F21)								
25	Количество вспомогательных рабочих		Тарифный коэффициент	Часовая тарифная ставка	Дневная тарифная ставка					
26	1 разряда				=D26*8					
27	2 разряда				=D27*8					
28	3 разряда				=D28*8					
29	4 разряда				=D29*8					
30	5 разряда				=D30*8					
31	6 разряда	2	83,33	1,736	=D31*8					
32	Тарифный фонд ЗП вспомогательных рабочих	=СУММПРОИЗВ(C26:C31;F26:F31)								

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Table 10 - Algorithm for calculating the receipt of funds from operating activities

Name of indicator	Unit measurements	Indicator value
1	2	3
Volume of sales	steam	12656
Unit price	rub.	974.58
Revenue	rub.	=D5·D6
Calculation of variable costs		=D13+D16+D29+D61
Raw materials and basic materials	rub.	42224
Coefficient taking into account transportation costs	%	0.15
Raw materials and basic materials, including transportation costs	rub.	=D11·D12+D11
Auxiliary materials	rub.	3594.37
Coefficient taking into account transportation costs	%	0.1
Auxiliary materials including transport costs	rub.	=D14·D15+D14
Total capacity of installed equipment	kW	76.27
Equipment load factor		0.89
Shift duration	hour	8
Number of working days per year	days	249
Transmission energy loss		0.85
Annual amount of electricity consumed for technological purposes	kWh	=(D17·D18·D19·D20)/D21
Price 1 kW	rub.	4.6
Fuel and energy costs	rub.	=D22·D23
The number of working days during which the model is released	days	56
Release of products in shift	steam	678
Output per year	steam	=D25·D26
The coefficient of labor intensity, taking into account the output		0.224
Fuel and energy costs per cost unit	rub.	=(D24·100·D28)/D27
Payroll preparation		
Hourly tariff rate of the 1st category of pieceworkers	rub.	50
Average tariff coefficient of pieceworkers		=Average tar.coefficients and Tar. fund ZP!E12
Production program in labor hours, calculated for a year	hour	153339.19
Direct payroll for pieceworkers	rub.	=D33·D34·D35
Tariff fund of wages of the main time workers	rub.	=Average tar.coefficients and Tar. fund ZP!F22
Tariff fund of wages of auxiliary time workers	rub.	=Average tar.coefficients and Tar. fund ZP!F32
Number of reserve workers	people	11
Average rate of reserve workers		1.469

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Percentage of additional payments to reserve workers	%	0.15
Daily wage rate for pieceworkers of the first category	rub.	400
Bonuses for reserve workers for qualifications	rub.	=D41·D42·D39·D40
Additional payments to reserve workers for performing work on operations	rub.	=D42·(D40-D34)·D39
Hourly payroll for pieceworkers	rub.	=D36+(D43+D44)*D20
Percentage of additional payments to daily costs for hours not worked within the working day	%	0.25
Daily payroll for pieceworkers	rub.	=D45+(D45·D46)/100
Daily payroll for time workers	rub.	=D37+(D37·D46)/100
Auxiliary workers' daily wage bill	rub.	=D38+(D38·D46)/100
Percentage of additional payments to the monthly fund	%	9.64
Monthly payroll for pieceworkers	rub.	=D47+(D47·D50)/100
Monthly payroll for time workers	rub.	=D48+(D48·D50)/100
Auxiliary workers monthly payroll	rub.	=D49+(D49·D50)/100
Annual payroll for pieceworkers	rub.	=D51
Annual payroll for time workers	rub.	=D52·D20
Ancillary workers annual wage bill	rub.	=D53·D20
Basic salary of production workers	rub.	=D45+D37·D20
Additional wages for production workers	rub.	=(D51+D52·D20)-D57
Single social tax rate	%	0.26
The amount of contributions to the UST	rub.	=(D57+D58)·D59
Costs for the main and additional wages per calculation unit, including deductions for the UST	rub.	=(D57+D58+D60)/(D25·D26)·100·D28
Basic payroll costs per cost unit	rub.	=D57/(D25·D26)·100·D28
Calculation of fixed costs		=D67+D93+D126+D128
Coefficient taking into account the costs of preparation and development of production	%	0.02
Costs for preparation and development of production	rub.	=D62·D66
Calculation of expenses for the maintenance and operation of equipment		
Basic and additional wages of auxiliary workers	rub.	=D56+D56·D59
The cost of technological equipment	rub.	3772900
Installation cost factor	%	0.1
The cost of technological equipment, taking into account the cost of installation	rub.	=D70·D71+D70
Cost of other equipment	rub.	=D72·D71
Total equipment costs	rub.	=D72+D73
Percentage of deductions for the repair fund	%	0.08
Equipment repair fund costs	rub.	=D74·D75
Depreciation rate of technological equipment	%	0.1

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Depreciation rate for other equipment	%	0.077
Depreciation deductions for the repair fund	rub.	=D72·D77+D73·D78
Percentage of deductions for low-value and high-wear tools	%	0.05
The cost of low-value and high-wear tools	rub.	=D72·D80
% deductions for the restoration of low-value and quickly depreciated instruments	%	0.2
Costs for the restoration of low-value and high-wear tools	rub.	=D81·D82
Costs for low-value and high-wear tools	rub.	=D81+D83
Product cost	rub.	=G81
Annual output	rub.	=G86
Percentage of deductions for intra-production transfer	%	0.0082
Intra-production transfer costs	rub.	=D86·D87
Costs for the maintenance and operation of equipment	rub.	=D69+D76+D79+D84+D88
Percentage of deductions for other expenses	%	0.1
other expenses	rub.	=D89·D90
Total costs for the maintenance and operation of equipment	rub.	=D89+D91
Costs of maintenance and operation of equipment per cost unit	rub.	=(D92·100)/(D25·D26)·D28
<u>Calculation of overhead costs</u>		
Annual payroll for managers, specialists, employees	rub.	= 'Annual RFP Fund'!C22
Basic and additional wages of managers, specialists, employees	rub.	=D97+(D97·D59)
Price per 1 m2 of the building	rub.	1800
Production area of the building	m ²	861.72
Capital investment per building	rub.	=D99·D100
Depreciation rate of buildings and structures for full restoration	%	0.012
Depreciation of buildings and structures for full restoration	rub.	=D101·D102
The volume of the production building occupied by production flows	m ³	2757.504
Duration of the heating period	days	186
Indoor temperature	degrees	18
Outside air temperature average for the heating period	degrees	6
Price per unit of fuel	rub.	595
heating costs	rub.	=D104·D105·D106·(D107+D108)·D109/1000

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Number of fixtures	PCS.	70
Price for 1 kW·h	rub.	3.6
Luminaire power	Tue	75
Local lighting costs	rub.	$=(D113 \cdot D111 \cdot D19 \cdot D20 \cdot D112)/1000$
Illumination rate 1 m2 of production area	Tue	13
General lighting costs	rub.	$=(D115 \cdot D100 \cdot D19 \cdot D20 \cdot D112)/1000$
Total lighting costs	rub.	$=D114+D116$
Building maintenance costs	rub.	$=D110+D117$
Percentage of deductions for the repair fund of the building	%	0.03
Expenses for the repair fund of buildings and structures	rub.	$=D101 \cdot D119$
Labor protection costs	rub.	31500
overhead costs	rub.	$=D98+D103+D118+D120+D121$
Percentage of deductions for the repair fund	%	0.1
other expenses	rub.	$=D122 \cdot D123$
Total general production costs	rub.	$=D122+D124$
General production costs per cost unit	rub.	$=(D125 \cdot 100)/(D25 \cdot D26) \cdot D28$
Percentage of deductions for general business expenses	%	2.9
General running costs	rub.	$=D62 \cdot D127$
Production cost	rub.	$=D9+D64$
Selling expenses	rub.	$=D129 \cdot D130$
Full cost	rub.	$=D129+D131$
Interest on loans included in the cost	rub.	
Profit before taxes	rub.	$=D7-D9-D64-D103-D79-D133$
Income tax rate	%	0.2
Taxes and fees	rub.	$=D134 \cdot D135$
net income	rub.	$=D134-D136$
Depreciation	rub.	$=D103+D79$
Net inflow from operating activities	rub.	$=D137+D138$

Of great importance in the management of output is the assessment of the actual output and sales within the limits of production capacity, i.e. within the limits of "minimum - maximum" volume of production. Comparison with a minimum, break-even volume allows you to determine the degree, or zone,

of the "security" of the organization and, with a negative value of "security", withdraw certain types of products from production, change production conditions and thereby reduce costs or stop production.

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Comparison of the achieved output with the maximum volume determined by the production potential of the organization allows you to assess the possibility of increasing profits with an increase in production volumes if demand or market share of the organization increases.

For a shoe company seeking a strong market position, pricing is key to the success of the chosen strategy. The price is a tool to stimulate demand and at the same time is the main factor in long-term profitability.

Getting the maximum profit is possible with the optimal combination of sales volume and prices for products. However, it is not possible to sell an unlimited number of units of shoes at the same price. An increase in sales leads to market saturation and a drop in effective demand for products. At some point in time, in order to sell a large number of shoes, it will be necessary to reduce the price.

When developing a pricing strategy, goals related to both profit and sales volume and competition are considered. The price determines the profitability of all activities, not only setting the level of profit, but also fixing through the volume of sales the conditions under which the payback of all costs is achieved (break-even point). The price charged for a commodity directly determines the level of demand and, consequently, the volume of sales under elastic demand. The shoe industry is a material-intensive industry, so the relative value of fixed costs in the total cost of footwear will be small, therefore, the price

elasticity of demand is high. This means that a decrease in price must be accompanied by a significant increase in demand for shoes. Too high or low price can undermine the success of the product.

In this regard, it is necessary to carry out a break-even analysis.

The break-even point is the volume of production at the sale of which the sales proceeds cover the total costs. At this point, the revenue does not allow the company to make a profit, but there are no losses either.

Consider the various ratios of sales volumes and prices for manufactured products. Price reduction occurs when a company uses a discount system to increase sales. This event leads to an increase in sales proceeds and additional profit. However, the area of income is not unlimited - when a certain volume of production is reached, its further expansion becomes economically unprofitable. At some point, the positive effect of an increase in sales is lower than the negative effect of a price reduction.

The formula for determining the break-even point is:

$$B_{\text{кр}} = \frac{Z_{\text{пост}}}{\Pi - Z_{\text{пер}}^{\text{из}}}, \quad (1)$$

where $Z_{\text{пост}}$ - total fixed costs;

C - the selling price of a unit of production;

$Z_{\text{пер}}^{\text{из}}$ - variable costs per unit of output.

Table 11 - Initial data for building a break-even point

Price products, rub.	Revenue from sales, rub.	Fixed costs, rub.	Variable costs, rub.	Fixed costs per unit of production, rub.	Variable costs per unit of production, rub.
1150	5821300	2868860	3116100	226.67	615.586
1145	6520775	2868860	3505840	226.67	615.599
1140	7213920	2868860	3895390	226.67	615.579
1135	7900735	2868860	4284920	226.67	615.560
1125	8543250	2868860	4674710	226.67	615.579
1115	9171990	2868860	5064010	226.67	615.61
1100	9744900	2868860	5453546	226.67	615.59
1090	10346280	2868860	5843090	226.67	615.58
1075	10884 375	2868860	6232750	226.67	615.58
1060	11403480	2868860	6622160	226.67	615.56
1040	11845600	2868860	7011700	226.67	615.60
1010	12143230	2868860	7401240	226.67	615.59
975	12326944	2868860	7790780	226.67	615.579
950	12624550	2868860	8180340	226.67	615.572
790	10998380	2868860	8569840	226.67	615.56

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Table 12 - Analysis of the break-even conditions of the shoe enterprises

Monthly sales volume, pairs	Product price, rub.	General costs, rub.	Profit Loss) from product sales, rub.	Dot break even
5062	1150	5984960	-163200	5368.4
5695	1145	6374700	146075	5419.07
6328	1140	6764250	449670	5470.53
6961	1135	7153780	746955	5522.98
7594	1125	7543570	999680	5631.6
8226	1115	7932870	1239120	5744.6
8859	1100	8322406	1422494	5922.38
9492	1090	8711950	1634330	6047.1
10125	1075	9101610	1782765	6244.5
10758	1060	9491020	1912460	6454.9
11390	1040	9880560	1965040	6759.8
12023	1010	10270100	1873130	7273.8
12656	975	10659640	1667304	8004.2
13289	950	11049200	1575350	8578.4
13922	790	11438700	-440320	16446.1

The behavior of total costs is most strongly influenced by variable costs, which change in accordance with changes in the volume of production and sales of products.

The growth in production and sales is accompanied by a constant price reduction. The minimum allowable price per unit of production, providing coverage of total costs, will correspond to the second break-even point; the maximum allowable - the first breakeven point.

Calculations show that the transition from unprofitable to profitable production takes place with a production volume of women's summer shoes of 5368.4 units - this is the first break-even point, the second break-even point occurs with a production and sales volume of 16446.1 units.

On the field between the two break-even points, there is an area within which the optimal ratios of volume, selling price and, accordingly, profit are achieved. The maximum profit will be received when selling products at a price of 1040 rubles, while the sales volume will be 12023 units.

For the break-even operation of the enterprise, the selling price should not be less than the cost of a pair of shoes, which in this case is 842.26 rubles. At a

price of 790 rubles. the cost price does not overlap, and immediately there are losses.

When evaluating the consequences of a price reduction on a change in the break-even point, it is necessary to additionally evaluate the effect of a price reduction on an increase in sales volumes. In other words, an increase in prices can affect the decrease in sales in such a way that the additional profit per unit received as a result of the impact of the price factor will be offset by the amount of losses from the decrease in sales. Conversely, the decrease in the sum of the difference between revenue and variable costs per unit of output caused by a decrease in prices can be fully offset by the profit from selling additional volume of production at lower prices.

Thus, the calculated threshold values of production set the area of production volume and sales of products, within which the break-even activity of the enterprise is ensured. To assess the effectiveness of the production activities of a shoe enterprise, it is necessary to analyze the annual results of the enterprise's work on the production of men's and women's footwear assortment.

Table 13 shows the results of the shoe enterprise for the production of a summer range of shoes.

Table 13 - Generalized results of the work of a shoe company for the production of a summer assortment of shoes

Indicators	The value of the indicator for different sales volumes per month, %			
	100	80	60	40
Sales volume, pairs	28168	22534	16901	11266
Sales proceeds, thousand rubles	24033.9	19226.86	14420.58	9612.56
Unit cost of production, rub.	726.7	726.7	726.7	726.7
Full cost, thousand rubles	20373.34	17265.01	14156.57	11047.32
Including raw materials and basic materials, thousand rubles	12628.89	10102.96	7577.45	4402.8

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Profit from sales, thousand rubles	3660.56	1961.85	264.01	-1434.8
Income tax, thousand rubles	732.112	392.37	52.802	-
Net profit, thousand rubles	2928.448	1569.48	211.208	-
Product profitability, %	15.2	10.2	1.8	-

From the analysis of table 13 it can be seen that in the event of a decline in sales and sales of shoes, less than 60% of the production volume brings losses to the enterprise.

Table 14 shows the results of the work of a shoe company for the production of an autumn assortment of shoes.

Table 14 - Generalized results of the work of a shoe company for the production of an autumn assortment of shoes

Indicators	The value of the indicator for different sales volumes per month, %			
	100	80	60	40
Sales volume, pairs	25358	20286.4	15214.8	10143.2
Sales proceeds, thousand rubles	30640.47	24512.37	18384.27	12256.19
Unit cost of production, rub.	1024.58	1024.58	1024.58	1024.58
Full cost, thousand rubles	25747.78	21683.33	17618.45	13554.44
Including raw materials and basic materials, thousand rubles	17105.57	13661.88	10263.34	6842.22
Profit from sales, thousand rubles	4892.69	2829.04	765.82	-1298.25
Income tax, thousand rubles	978.5	565.8	153.16	-
Net profit, thousand rubles	3914.19	2263.23	612.66	-
Product profitability, %	15.9	11.5	4.2	-

Table 15 shows the results of the work of a shoe company for the production of a winter range of footwear.

Table 15 - Generalized results of the work of a shoe company for the production of a winter assortment of shoes

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

Table 16 shows the results of the shoe enterprise for the production of a spring assortment of shoes.

Table 16 - Generalized results of the work of a shoe company for the production of a spring assortment of shoes

Indicators	The value of the indicator for different sales volumes per month, %		
	100	80	60
Sales volume, pairs	29661	23728.8	17796.6
Sales proceeds, thousand rubles	31026.82	24821.45	18616.09

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Unit cost of production, rub.	890.2	890.2	890.2
Full cost, thousand rubles	26405.04	21576.03	18400.86
including raw materials and basic materials, thousand rubles	17648.54	14118.8	10589.1
Profit from sales, thousand rubles	4621.78	3245.42	215.23
Income tax, thousand rubles	924.36	649.1	43
Net profit, thousand rubles	3697.4	2596.3	172.23
Product profitability, %	14.9	thirteen	1.1

These calculations indicate that with 100% of the sale of men's and women's shoes in the specified period of time, not only the costs of production and sale of products are covered, but there is also a profit in the amount of 3697.4 thousand rubles. This indicates the effective operation of the enterprise, as well as the correct marketing and assortment policy. Product profitability is 14.9%.

With the implementation of 60% of shoes, the activity of the enterprise brings insignificant income. Basically, this income is achieved through the sale of

men's shoes, since losses are observed in the women's assortment with these volumes. A further decrease in sales volumes will lead to an increase in losses. To solve this problem, the conditions for the sale of shoes within a specified period of time, as well as the sales volume of at least 50%, are necessary. In the event of such a situation, it is necessary to attract borrowed funds to cover the costs and subsequent output.

Table 17 presents the annual results of the shoe enterprise for the production of men's and women's footwear assortment.

Table 17- Annual results of the shoe enterprise for production of men's and women's shoes

Indicators	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sen.	Oct.	Nov.	Dec.
1	2	3	4	5	6	7	8	9	10	11	12	13
Sales volume, pairs	26114	26114	29661	29661	29661	28168	28168	28168	25358	25358	25358	26114
Sales proceeds, thousand rubles	45032.84	45032.84	31026.82	31026.82	31026.82	24033.9	24033.9	24033.9	30640.47	30640.47	30640.47	45032.84
Unit cost 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, 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	732.12	732.12	732.12	978.5	978.5	978.5	1509
Net profit, thousand rubles	6036	6036	3697.4	3697.4	3697.4	2928.448	2928.448	2928.448	3914.19	3914.19	3914.19	6036
Product profitability, %	16.8	16.8	14.9	14.9	14.9	15.2	15.2	15.2	15.9	15.9	15.9	16.8

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Most often, an enterprise sells shoes through stores with payment after sale, concluding contracts with trade, indicating the timing of receipt of funds to the manufacturer's accounts.

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

During the year, the company produces 327,903 pairs of shoes. With 100% sales of these products, the company will receive revenue in the amount of 392202.1 thousand rubles. However, this situation is not always the case.

For example, with the sale of autumn low shoes in the amount of 80% of the production volume, the profit is reduced by 43.15% and amounts to only 1178 thousand rubles, while the sale of shoes less than 47.4% of the production volume brings losses to the enterprise. Due to the lack of funds, it is necessary to reduce the volume of production, delay the payment of wages to workers, for which at present the heads of the enterprise are liable, sometimes even criminally. If such a situation arises, it is necessary to attract borrowed funds to cover costs and organize subsequent production, which is currently associated with certain difficulties: the interest on the loan has been significantly increased (up to 18%), the loan repayment period has been reduced, etc., leading to an even greater increase in production costs.

In market conditions of management, an effective management system requires a rational organization of marketing activities, which largely determines the level of use of the means of production at the enterprise, the growth of labor productivity, the reduction of production costs, the increase in profits and profitability. This is due to the fact that marketing activity is not only the sale of finished shoes, but also the orientation of production to meet the effective demand of buyers and active work in the market to maintain and form demand for the company's products, and the organization of effective channels for the distribution and promotion of goods.

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

Thus, shoe companies should focus on both external (consumer enterprises, competition, market conditions, etc.) and internal factors, such as sales volume, profitability, covering basic costs, etc. However, it is impossible to take into account and foresee all situations that may arise during the sale of shoes, i.e. some shoe models are not in demand at a certain stage. In this case, another, usually not advertised, side of marketing should appear: if shoes,

even without taking into account market requirements, have already been produced, then they must be sold. For this purpose, in order to respond to lower prices of competitors, it is necessary to reduce too large stocks, get rid of damaged, defective shoes, liquidate leftovers, attract a large number of consumers, stimulate shoe consumption, using discounts. There are about twenty types of discounts, but for shoes the most common are those types of discounts that are used at various levels of the enterprise, sales organizations, and trade. In addition to using discounts, an enterprise can go for an initiative price reduction in case of underutilization of production capacities, a reduction in market share under the pressure of competition from competing enterprises, etc. In this case, the enterprise takes care of its costs, developing measures to reduce them by improving equipment and technology, introducing new types of materials into production, and constantly improving the quality of products. And all this requires large financial costs from enterprises, but, nevertheless, helps to increase the competitiveness of certain types of leather products and the enterprise as a whole. In addition, the greater the number of footwear products produced, the more production costs are reduced, which leads to lower prices, and most importantly, creates such conditions for the functioning of the market that would not allow other competing enterprises to enter it and would cause a positive reaction from consumers.

With the transition to a new economy, improving the quality and competitiveness of leather products has become a strategic task for all leather and footwear enterprises in the country and the region as a whole, it becomes necessary to take into account the laws and market requirements, master a new type of economic behavior, and adapt all aspects of their activities to a changing situation. , changes in consumer demand should be taken into account with defending the interests of consumers before industry. The fulfillment of these tasks is possible only on the basis of an in-depth study by manufacturers of domestic footwear products, the needs of hotel groups (consumer segments), methods for examining the quality and competitiveness of footwear. The current situation in the shoe industry of the Southern Federal District and the North Caucasus Federal District is not least the result of the inability of many managers of shoe enterprises in the Southern Federal District and the North Caucasian Federal District to quickly adapt to the new requirements put forward by the market, to the competition that has arisen from Russian and foreign manufacturers. Therefore, the current situation led to the development of a development strategy for the production of competitive leather goods in the Southern Federal District and the North Caucasus Federal District.

In the graduation project written by us, issues related to the development of domestic shoe

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production in the Southern Federal District and the North Caucasus Federal District were considered. As a result of the work carried out, favorable conditions for the implementation of the strategy were identified:

- a large concentration of skilled labor;
- coordinated specialization of producers;
- long-term traditions of shoe craft;
- a small number of local suppliers of high-quality raw materials, component materials;
- high demand in the Southern Federal District and the North Caucasus Federal District for high-quality footwear.

We believe that for the development of domestic manufacturers of competitive products it is necessary:

- increasing the investment priority of the industry;
- creation of conditions conducive to improving the provision of the industry with material and raw materials;
- protection of the internal market from illegal circulation of goods;
- export promotion;
- legalization of preferential taxation of producers;
- development of an interconnected system of supply and marketing, production, technology and innovation, pricing, financial, personnel policy and personnel management;
- improving the quality and design of products;
- uniting the efforts of all manufacturers to promote the footwear of the region;
- development of a set of measures of regional significance aimed at improving the socio-economic situation by creating new jobs;
- studying the life cycle of products and the use of advertising and media;
- strengthening control and introduction of modern ISO quality management systems, development of a dealer and distribution network;
- concessional lending under targeted federal and regional programs (“Family”, “Children”, “Maternity”);
- expanding the practice of leasing schemes;
- with increased commercial risk and in conditions of uncertainty, it is advisable to use outsourcing.

In the technological part, a competitive assortment of men's, women's and children's shoes has been developed, taking into account factors affecting consumer demand: compliance with the main fashion trends, economic, social and climatic features of the regions of the Southern Federal District and the North Caucasus Federal District. Within the framework of the developed strategy, the production of competitive products will be organized using modern mechanized innovative technical processes, as well as to meet the demand of an elite consumer, using manual labor.

Innovative technological processes have been developed for the production of men's, women's and children's shoes using modern technological equipment with advanced nanotechnologies, which form the basis for reducing the cost of footwear and thereby increasing its competitiveness, produced by the world's leading companies, with the possibility of a wide range of footwear production not only for types, but also by methods of fastening.

The layout of technological equipment is proposed, on the basis of which it is possible to form a technological process for the production of men's and women's, as well as children's shoes with optimal power, regardless of the production area and the form of production organization.

In the economic part, an algorithm for calculating the receipt of funds from the operating activities of shoe enterprises is given. The calculations were carried out on the basis of assessing the degree of implementation and dynamics of production and sales of products, determining the influence of factors on the change in the value of these indicators, identifying on-farm reserves and developing measures for their development, which should be aimed at accelerating the turnover of products and reducing losses, which will achieve a significant economic effect.

Models for the sale of shoes within a month at 100%, 80%, 50% are proposed. As a result, calculations show that with 100% of the sale of shoes, compensation is provided not only for the production and sale of shoes, but also a net profit of 1900.54 thousand rubles remains, which indicates the effective operation of the enterprise, as well as the correct marketing assortment policy of the enterprise. We also make a profit when selling 80% of men's, women's and children's shoes.

When selling 50% of shoes from the volume of production, the enterprise incurs losses. To solve this problem, the conditions for the sale of shoes within a specified period of time and the volume of sales of at least 50% are necessary. If such a situation arises, it is necessary to attract borrowed funds to cover costs and organize subsequent production through the use of a bank loan, factoring, and leasing.

Based on the current situation in the economy of our country, in our opinion, an equally significant problem in the development of the regional consumer market is the lack of a full-fledged regulatory framework that ensures the functioning of the mechanism of state regulation of the consumer market in the regions. Based on this, it is the state and regional intervention that should correct the situation on the domestic footwear market in the region, and thus there will be an opportunity for the development of competitive leather goods production.

From the analysis made, we single out the following trends in the development of shoe

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production in the Southern Federal District and the North Caucasus Federal District:

1. Due to the high level of migration of the able-bodied population of the Southern and North Caucasian Federal Districts to developing industries, the footwear industry of our districts can rightfully be called developing.

2. In the Southern and North Caucasian federal districts, close attention is justified to the issues of high-quality provision of the industry with qualified specialists employed in the field of leather and footwear (a large number of specialized educational institutions for training personnel). An important factor is the increase in the investment attractiveness of the industry, especially from the side of regional authorities, and the creation of conditions for increasing its competitiveness. It is necessary to impose high duties on imported finished footwear and low duties on imported basic and auxiliary materials and equipment, and it is also necessary to regulate the level of prices and tariffs that would guarantee the manufacturer and trade as a whole the reimbursement of costs and the accumulation of funds for the improvement and further development of production.

Thus, the prerequisites for the development of competitive production in our region are significant and relevant.

In conclusion, we propose a set of the following measures:

1. Creation of a regional program for the development and support of domestic footwear manufacturers in the Southern Federal District and the North Caucasus Federal District (loans, investments, leasing, outsourcing).

2. Development of a modern raw material base of the domestic industry.

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

4. Improvement of financial condition and re-equipment of 50% of fixed assets.

5. Taking measures to reduce the import of imported shoes into the region and improve the quality of products with bringing exports up to 35%, which will ensure the suppression of the trade in smuggled shoes.

6. Recognition from the Government of the Russian Federation of light industry as a priority among other industries and the adoption of a program for the "breakthrough" development of the industry for the period 2015–2020. and until 2025

7. To ensure doubling by 2025 of industrial production and the production of footwear to 115 million pairs.

8. Competent development of a marketing policy for regional shoe industries to better promote domestic footwear products in local markets and

intensify media work at the federal and regional levels to raise the image of Russian footwear.

The implementation of the planned measures will lead to covering the deficit for all types of footwear, increase labor mobility in the Southern Federal District and the North Caucasus Federal District and reduce negative processes in the labor market, as well as a stable balance of interests of workers, employers and regional and state authorities.

In our opinion, for the successful implementation of all of the above measures, the interest of regional authorities in the development of leather goods production, lower prices for components and energy costs, and, most importantly, convenient transportation are most necessary. Thus, all this together will provide our recommendations with a bright future and stable positions both in the domestic and in the markets of near and far abroad. All that is needed is the coherence and interest of all the participants in these regions.

Conclusion

To revive the role and importance of a quality-oriented strategy, since only in this case, business leaders will subjectively and objectively be forced to improve their production using nanotechnologies, innovative processes and digital production so that competitive and import-substituting materials and products fully meet the needs of domestic consumers. At the same time, our assertion is substantiated that the consumption of domestic materials and products is regulated by the market. In this case, the requirements of the market should shape the role of the state and consumers in the production of sustainable demand for domestic materials and products, namely:

maintain the range of goods, regulating it with federal, regional and municipal orders;

encourage price stability; increase consumer ability and gradually improve their quality.

The implementation of these tasks will create a basis for the consumer to realize the need to pay for the benefits of quality materials and products, and the manufacturer to realize that improving the quality of materials and products cannot be associated only with rising prices, but also through technical innovations in digital production aimed at on the application of new technological and engineering solutions.

It is equally important to understand the role and significance of quality activity, that is, to what extent leaders have penetrated into the essence of things, learned to manage things, change their properties (range), form, forcing them to serve a person without significant damage to nature, for the benefit and in the name of a person.

Both political leaders and the government have recently begun to talk about the need for a competent industrial policy. However, if we carefully consider the normative, methodological documents on the structural restructuring of industry, then the thought

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arises whether we are stepping on the same rake that has been stepped on all the years of reforms.

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

This is the fight against inflation, the strengthening of the national currency and financial stabilization. This is a change in the forms of ownership in various sectors of the economy through the process of privatization. This is a structural restructuring of the economy under the conditions of market relations.

At the same time, structural adjustment should be placed at the basis of all these fundamental processes of economic reform. Both financial stabilization and privatization should be subject to the process of structural adjustment, since it is structural adjustment that determines the final result of reforms and the effectiveness of adapting various forms of production to civilized market relations.

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

What happened in the Russian reforms? All three basic processes (financial stabilization, privatization and structural adjustments) proceeded on their own, without any interconnection between them. Therefore, the methods used by the government and the Central Bank to combat inflation and other economic indicators often ran counter to the objectives of structural adjustment.

As for the process of structural adjustment, the government's position is expressed by the following statement: "the market itself will put everything in its place." With such a position towards structural adjustment, it is not surprising that in the national economic policy at that time there was no place for the words quality, competitiveness, import substitution

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

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

Regarding whether the state should pursue an industrial policy, one can cite the statement of the outstanding economist of the past, Adam Smith, who 200 years ago laid the foundations for the scientific analysis of the market economy. About the role of the state, he said: "... only it can, in the interests of the nation, limit the greed of monopolists, the adventurism of bankers and the egoism of merchants." It's like today is about us and about our situation in the economy.

What are the results of economic activity today, what are the achievements in this area? The growth of gold and foreign exchange reserves, the decline in inflation, the budget surplus and other financial and economic achievements. And what, is this the end result of public administration? And not the quantity and quality of goods and services sold in the domestic and foreign markets, and not the solvency of the population to purchase these goods and services? And, ultimately, not the quality of life of the population of the country???

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

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

The existing world practice of wide application of modern methods is based on standardization and certification. Standardization makes it possible to generalize best practices, formalize them in an accessible and understandable form, and make them available to everyone who wants to apply these best practices. Certification makes it possible to assess the level of implementation of the requirements of the standards into practice and provide an appropriate guarantee for the consumer. At present, no more efficient mechanism has been devised to disseminate advanced experience in solving various problems, and the corresponding international structures for standardization and certification have been created in the world.

An analysis of existing international standards that are aimed at improving the level of enterprise management shows the following areas of their action:

- quality management systems (a series of international standards ISO 9000 and industry supplements);
- environmental management systems (a series of international standards ISO 14000);
- safety and labor protection systems (OHSAS 18001);
- social responsibility systems (SA 8000)

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

At the same time, international standards for quality management have the most significant and global character. The use of modern methods in them

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allows us to solve not only the problem of improving quality, but also the problems of economy and productivity. That is, today the concept of "quality management" is moving into the concept of "quality management".

Thus, solving the problem of increasing the efficiency and competitiveness of the economy, and ultimately the quality of life, is impossible without the implementation of a well-thought-out and competent industrial policy, in which innovation based on digital production and quality should become priority areas of the state's economic policy.

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

The developed software for the formation of the technological process for the production of import-substituting products and the determination of specific reduced costs, which are the sum of current costs (cost) and capital investments, measured using the standard efficiency coefficient, taking into account the production program, allows you to calculate the static parameters of the technological process for the production of import-substituting products with various forms of organization of production. The developed software for calculating cash receipts from the operating activities of light industry enterprises based on assessing the degree of implementation and dynamics of production and sales of products, determining the influence of factors on the change in the value of these indicators, identifying on-farm reserves and developing measures for their development, which are aimed at accelerating turnover products and reduce losses, which guarantees light industry enterprises to obtain stable TEP and prevents them from bankruptcy.

Models for the sale of products within a month at 100%, 80%, 50% are proposed. Calculations show that with 100% of the sale of footwear, compensation is provided not only for the production and sale of footwear, but also a net profit of 1900.54 thousand rubles remains, which indicates the effective operation of the enterprise, as well as the correct marketing assortment enterprise policy. It also provides a profit when selling 80% of men's, women's and children's shoes. When selling less than 50% of shoes from the volume of production, the company

will incur losses. To solve this problem, the conditions for the sale of shoes within a specified period of time and the volume of sales of at least 50% are necessary.

Based on the current situation in the economy of our country, in our opinion, an equally significant problem in the development of the regional consumer market is the lack of a full-fledged legal framework that ensures the functioning of the mechanism of state regulation of the consumer market in the regions. Based on this, it is the state and regional intervention that should correct the situation on the market for domestic products of light industry enterprises in the regions, and thus there will be an opportunity for the development of competitive and import-substituting products.

The implementation of the planned measures will lead to covering the deficit for all types of products, increase labor mobility in the Southern Federal District and the North Caucasian Federal District and reduce negative processes in the labor market, as well as a stable balance of interests of consumers, employers and municipal, regional and federal branches of government. For the successful implementation of all of the above activities, the interest of regional authorities in the development of production of competitive and import-substituting products, lower prices for components and energy costs, and benefits for transportation produced by enterprises of the regions of the Southern Federal District and the North Caucasus Federal District are most necessary for the regional authorities.

Therefore, only the emphasis on innovation, quality, competitiveness of products and services should be the basis of the industrial policy pursued at all levels yesterday, today and, even more so, tomorrow.

Other economic effect of the results of work is limited, which consists in increasing labor productivity, the level of mechanization of production, lowering work in progress and the cost of digital production. An accessible tool for digital production technologists to rationalize the design of technological processes is proposed, which allows the enterprise to form a competitive assortment and predict the maximum income from the production of import-substituting products.

An assortment policy has been developed for the formation of competitive products, taking into account factors affecting consumer demand: compliance with the main fashion trends, taking into account the economic, social and climatic characteristics of the regions of the Southern Federal District and the North Caucasus Federal District, the production of which using modern innovative technical processes, as well as to meet the demand of an elite consumer, with the use of manual labor create the basis for meeting the demand for shoes for buyers in these regions.

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Innovative technological processes have been developed for the production of import-substituting products using modern technological equipment with advanced nanotechnologies, which form the basis for reducing the cost of import-substituting products and providing them with increased competitiveness with the products of leading foreign companies, with the possibility of a wide range of products not only by type, but also by sex and age. groups, which guarantees its demand in full.

Layouts of technological equipment are proposed, on the basis of which it is possible to form a technological process for the production of import-substituting products with an optimal output volume, taking into account the production area and the form of organization of digital production.

Software has been developed for calculating cash receipts from the operating activities of light industry enterprises based on assessing the degree of implementation and dynamics of production and sales of products, determining the influence of factors on the change in the value of these indicators, identifying on-farm reserves and developing measures for their development, which are aimed at accelerating turnover. products and reduce losses, which guarantees enterprises to obtain stable TEP and prevents them from bankruptcy.

Software has been developed to form the technological process of digital production and determine the cost of production of import-substituting products. A computer simulation model has been implemented that describes the dynamics of the process of production of import-substituting products. The proposed methodology and the software implemented on this basis make it possible to reduce the duration of technological preparation for production and increase, thanks to the rationalization of the technological process, the specific consumer effect of import-substituting products.

Complex indicators of the effectiveness of innovative technological processes for the manufacture of footwear, similar to other types of import-substituting products, have been calculated. Taking into account the production program,

promising options for technology and equipment have been formed, the most effective one has been selected; the possibilities of streamlining the flow have been identified, which allow eliminating bottlenecks, minimizing equipment downtime, which is one of the conditions for designing innovative technological processes. The reliability of the calculations carried out to assess the effectiveness of technological processes using targeted programming methods for various technological and organizational solutions is confirmed by calculations of economic efficiency indicators: cost, profit and profitability and other indicators.

The proposed technique allows to reduce the duration of technological preparation of digital production and reduce the time for expert work while maintaining the required depth and validity of engineering conclusions. The economic effect of the conducted research is expressed in the intellectualization of the work of a technologist with a reduction in time spent on developing a range of manufactured import-substituting products and evaluating the effectiveness of technological processes in comparison with a typical economic calculation of the full cost of manufacturing such products.

The analysis of the influence of forms of organization of digital production and manufacturing technology on the cost of import-substituting products is carried out using the example of the technological process of manufacturing children's, women's and men's shoes, taking into account the shift program. Theoretical dependencies are obtained to assess the influence of the factor "organization of production" on individual costing items in general and other technical and economic indicators in order to prevent enterprises from bankruptcy.

Thus, all this together will provide light industry enterprises in the regions of the Southern Federal District and the North Caucasus Federal District with a stable financial position both in the domestic and in the markets of near and far abroad. All that is needed is the good will and interest of all participants in this process.

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