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ON THE EFFECTIVENESS OF THE DEVELOPED CRITERIA FOR ASSESSING THE COMPETITIVENESS OF INNOVATIVE TECHNOLOGICAL PROCESSES IN THE MANUFACTURE OF PRIORITY PRODUCTS FOR CONSUMERS IN THE REGIONS OF THE SOUTHERN FEDERAL DISTRICT AND THE NORTH CAUCASUS FEDERAL DISTRICT

Abstract: For the first time, the article proposes a dimensionless assessment of the indicator of competitiveness of innovative technological processes while ensuring that they give priority to light industry goods for consumers in the regions of the Southern Federal District and the North Caucasus Federal District. The level of competitiveness of innovative technological processes varies from 0 to 1, that is. from unfortunately poor to effectively high, allowing software to assess competitiveness indicators, making adjustments, if conditions are not implemented to improve effective solutions for enterprises to guarantee them priority, sustainable demand and import substitution of goods in these regions.

Key words: competitiveness, innovative technological processes, profit, profitability, import substitution, dimensionless assessment, assortment policy, software, price niche, cash flows, price elasticity, production cost.

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Introduction

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The nature of the new competition in the modern world economy, due to the processes of globalization, places high demands on manufacturers to increase the

competitiveness of goods and enterprises. Increasing the competitiveness of enterprises and industries is one of the most important areas of real economic growth, both in Russia and in the regions of the Southern Federal District and the North Caucasus Federal District, which is reflected in the policy document, namely: in the strategy for the development of light industry in Russia for the period up to 2025.

In this regard, the problem of the competitiveness of domestic footwear requires the development of conceptual foundations for theoretical, methodological and practical recommendations that are adequate to the upcoming changes in the organizational and economic mechanism of the functioning of the entire industrial complex of the country.

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

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

There are three main variants of the concept of enterprise in a developed economy: neoclassical, agency (stock) and the concept of partnerships.

The concept of partnerships, or the theory of stakeholders, considers the dependence of the company's actions on the interests of a wide variety of stakeholders, which include consumers, suppliers, shareholders, managers, employees, etc. At the same time, each of the partners has certain rights to control the enterprise, therefore, the concept implies the need to make decisions taking into account their interests.

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

The system concept of the enterprise can be considered as a starting point for the strategic description of enterprises at the present time, since none of the above concepts "in its pure form provides a framework for analysis that is relevant to the real position and role of the enterprise in any economy."

Insufficient adequacy of the concept of enterprise partnerships stems from the fact that the behavior of industrial enterprises is determined to the greatest extent by the interests of only internal top management and large owners.

However, it should be noted that this situation was typical for the 90s of the last century, but recent years are characterized by changes in this area. Evidence of this is the gradual development and spread of the corporate governance system in the country, one of the principles of which directly emphasizes the role of stakeholders in enterprise management. It is impossible not to note the increased attention to the concept of social responsibility of business in recent years.

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

In particular, the main consumers of stakeholder theory are not all enterprises, but only those that are interested in maintaining relationships with a wide range of partners and in managing them. For such enterprises, stakeholder theory can offer non-standard approaches to solve their specific problems.

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

In the modern interpretation of stakeholder theory, partners are considered not just as groups and individuals affected by the activities of the organization, but as contributors to a certain type of resource.Stakeholders supply the enterprise with the resources necessary for its activities, because its activities allow to satisfy its needs. At the same time, satisfying the partner's requests is nothing more than receiving resources from the organization. Thus, the relationship between the enterprise and its partners is built around the resource exchange, since each seeks to create its own resource base, which would best suit the goals of the partners.

Partners of the enterprise can be divided into two groups: external and internal. External partners

include: buyers, suppliers, competitors, government agencies and organizations, municipal, regional and federal governments, financial intermediaries.

Buyers. The strategy and tactics for working with important buyers include joint meetings to identify the drivers of business change, mutual efforts to develop products and markets, increase communication links, use common areas, and joint training and service programs. Strengthening relationships with customers often brings significant benefits. Many enterprises involve strategically important suppliers in the process of product development and production. Most enterprises that use just-in-time, where components produced by suppliers are fed directly to assembly shops, bypassing the warehouse, include suppliers in their internal processes. Competitors are a complex issue, as it is often in the best interest of one competitor to falter another. However, competitors are joining forces to combat the threat of third-party product innovation, to successfully navigate life cycles, and to leap ahead with new technologies. Competing organizations form alliances to accelerate technological progress and develop new products, to enter new or foreign markets, to explore a wide range of new opportunities. Sometimes cooperation is determined by the need to develop common standards, create a common service system, etc. State institutions and organizations. Innovation centers, public-private enterprises and governments have many common goals, including the creation of favorable conditions for international trade, stable market conditions, curbing inflation, a successful economy, production of necessary goods and services. Partnership between government and business (public-private partnership) is widely practiced in foreign countries, where governments often play a more active role in the economic development of the country. Bodies of regional and municipal government. Good relationships with local and regional governments can result in beneficial local regulation or lower local taxes for businesses. Therefore, the most far-sighted leaders of commercial organizations spend some money to help the regional and municipal branches of government in their efforts to solve local problems. Sponsorship to support local social programs, assistance to comprehensive schools, cultural institutions, health care, law enforcement, etc.

Financial intermediaries are a collection of many organizations that include, but are not limited to, banks, law firms, brokerage firms, investment advisors, pension funds, mutual fund companies, and other organizations or individuals who may be interested in investing funds. to the enterprise. Trust is especially important when dealing with creditors. Financial disclosure helps establish trust, as does timely payments. In an attempt to improve their relationship with creditors and establish a relationship of trust, many enterprises invite their representatives to their boards of directors.

Currently, there is no generally accepted methodology for assessing the competitiveness of an enterprise. A review of existing approaches to assessing the competitiveness of an enterprise made it possible to combine them into the following groups.

The first group of academic economistsincludes an approach to determining the competitiveness of enterprises based on the identification of competitive advantages. This approach arose with the advent of strategic planning and the development of competition theory. It allows you to analyze the achieved competitive advantages of the enterprise, but does not give an accurate quantitative expression of the results of the assessment and therefore cannot be used for a comparative analysis of the competitiveness of enterprises, analysis of the implementation of the plan to improve competitiveness, the dynamics of the competitiveness of enterprises.

The second group of academic economistsoffers a competitive assessment using polygonal profiles. It is based on building vectors of competitiveness by factors: concept, quality, price, finance, trade, after-sales service, foreign policy, pre-sales preparation. However, the authors do not specify how factors such as the concept, foreign policy, presale preparation, etc. can be assessed by combining them into one.

The third group of economistsoffer a rating assessment of the competitiveness of an enterprise based on the following factors: product, assortment, price, image, service, packaging (design), sales volumes, market segment, supply and marketing policy, advertising and demand stimulation, that is, with the calculation of the efficiency coefficient of innovative technological solutions . The advantage of this approach is that it, in fact, evaluates not only the marketing activities of the enterprise, but also takes into account other important resources of the enterprise's potential (innovations, management, finance, etc.). In the approach proposed by the authors, a more significant sum of factors is obtained, the mutual importance of which is taken into account in partnerships.

Fourth groupscientists-economists propose to evaluate the competitiveness of an enterprise on the basis of the product of the commodity weight index and the facility efficiency index. The advantage of this approach is the fact that it is a more weighty approach to assessment, since it takes into account such important factors that determine the competitive advantages of an enterprise as the level of organization and implementation of marketing in an enterprise, finance, and export potential. In addition, most authors consider it important to develop a methodology for determining the efficiency factor of a manufacturer, its competitiveness, which will shape the effectiveness of these same partnerships.

The fifth group of scientists-economists offers an approach based on a balanced assessment of the factors of the competitiveness of an enterprise. The integral indicator of the competitiveness of an enterprise is determined according to the rules of linear convolution (the assessment of the factors of competitiveness of individual aspects of the enterprise's activities is multiplied by the weight of individual factors in the total amount), that is, something close to what is proposed by the authors of this article, namely, the calculation of the efficiency coefficient of innovative technological solutions.

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

In this regard, the successful operation of an enterprise will be determined by the degree of satisfaction of the interests of stakeholders, therefore, in order to increase competitiveness and performance efficiency, an enterprise must take into account not only its own interests, but also the interests of stakeholders, its business partners.

In the theory of stakeholders, the term partnership is used, which forms the conditions for ensuring the effectiveness of the results of the enterprise.

Main part

As an instrument of competition, developing small and medium-sized enterprises need to form a system of marketing relationships with partners, a system based on mutually beneficial long-term cooperation, which allows reducing the time to make effective commercial decisions.

Therefore, taking into account the considered methodological foundations of the competitiveness of an enterprise, a methodology is proposed for assessing and analyzing the competitiveness of shoe enterprises operating in the regions of the Southern Federal District and the North Caucasus Federal District, based on the theory of stakeholders, namely, CJSC Donobuv (Rostov - on Don) and LLC Leonov "(Rostov-on-Don), which are competitors in the production of men's shoes.

Taking into account the analysis of the system of indicators for assessing the competitive potential of an enterprise, we will give an assessment of these enterprises according to the system of indicators for assessing competitiveness factors enterprises mentioned above. The first important factor in the competitiveness of an enterprise is the competitiveness of the product.

All calculations are reduced to the implementation of successive stages.

Stage 1. Calculation of the importance of consumer properties in assessing the competitiveness of women's outerwear. The significance of consumer properties is proposed to be calculated using the method of direct assessment. For this, a questionnaire is proposed in which each respondent needs to determine the importance, in his opinion, of each consumer property of the product within the scale used. The weighting factor is calculated separately for each analyzed segment according to the following formula (1):

$$\alpha_j = \frac{O_{cp}}{\sum\limits_{j=1}^{n} O_{cpj}} \qquad (1)$$

where α_j – coefficient of significance of the i-th property,

O_{cpj} – assessment of the i-th property given by the j-th respondent, score,

n - the number of evaluated properties of the product,

The condition for the correct calculation of the coefficient of significance is the following:

ai = 1.

At this stage, the significance of consumer properties is calculated in assessing the competitiveness of men's shoes. 50 respondents were interviewed, who rated all consumer properties in points. The evaluation results are presented in Table 1.

To do this, we segment the market and select target segments (Table 1).

The largest number of consumers (76%) refers to the number of ordinary buyers ("moderate"). Half of the respondents have an average income level (50%), although the level of "below average" income (38%) is more than three times higher than the number of those with an "above average" income (38% and 12%, respectively).

Table 1. Characteristics of the target segments of men's shoes

Criteria name	amount		Segment characteristics
	%	Human	
Attitude towards fashion	14	7	"avant-garde"
	76	38	"moderate"
	10	5	"conservatives"
Age	62	31	"youth group"
	26	13	"average age"

	10	5	"old age"
	2	1	"venerable age"
income level	38	19	"below the average"
	50	25	"average"
	12	6	"above average"
social status	38	19	"low social status"
	38	19	"medium social status"
	24	12	"high social status"

We group the questionnaires according to the criterion "attitude to fashion", since this criterion is decisive in consumer preferences (segment-forming). All other criteria (age, income level, social status) are expressed in it.

Based on the results of the grouping of questionnaires, we construct segment profiles (Table 2).

Based on the table, it can be seen that fashion products are preferred by respondents who are ordinary buyers ("moderate") of the younger group, as this emphasizes their individuality, although their income level is below average.

Based on the above data, it is possible to calculate the significance of consumer properties in assessing the competitiveness of a product based on the answers of the "avant-garde" (Table 3).

Table 2. Profiles of segments of consumers of men's shoes

Signs of segmentation	segments		
attitude towards fashion	"avant-garde"	"moderate"	"conservatives"
age group	Junior - 5 Medium - 2	Junior - 26 Average - 10 Senior - 2	Senior - 3 venerable - 2
income level	Medium - 3 Above average - 4	Below average - 16 Medium - 20 Above average - 2	Below average - 4 Medium - 1
desired benefits	Personality - 6 High quality goods - 1	Personality - 13 High quality goods - 17 Low price - 8	Low price - 4 High quality goods - 1

Table 3. Calculation of the significance of consumer properties in assessing the competitiveness of men's shoes based on the answers of the "avant-garde"

Properties	direction matching fashion	Arts. registration	Workmanship	Comfort	Strength	Appearance and material quality	Price	Total
	34	32	30	31	22	28	29	206
A ai	0,165	0,155	0,146	0,15	0,107	0,136	0,141	1

Let's calculate the significance of consumer properties in assessing the competitiveness of a product based on the answers of "moderate" (Table 4).

Table 4. Calculation of the significance of consumer properties in assessing the competitiveness of men's shoes based on the answers of "moderate"

Properties	Compliance with the direction of fashion	Arts. registration	Workmanship	Comfort	Strength	Appearance and quality material	Price	Total
	154	171	149	169	130	159	167	1099
A_{ai}	0,14	0,156	0,136	0,154	0,118	0,145	0,152	1

Let's calculate the significance of consumer properties in assessing the competitiveness of a product based on the answers of "conservatives" (Table 5).

Table 5. Calculation of the significance of consumer properties in assessing the competitiveness of men's shoes based on the answers of "conservatives"

Properties	Conformity fashion direction	artistic registration	Workmanship	Comfort	Strength	Appearance and material quality	Price	Total
	10	17	19	18	21	20	23	128
A_{ai}	0,08	0,133	0,148	0,141	0,162	0,156	0,18	1

Stage 2. Selection of experts. The formation of an expert group is carried out on the basis of their self-assessment, by filling out a questionnaire. Trade workers (merchandisers, sellers) act as experts. A total of 10 experts were interviewed. Of these, the group selects 5-7 people who have received the maximum amount of marks in all areas. They were asked three questions each. A total of five experts were interviewed, of which four experts received the highest marks in three areas (9 points). They were involved in the study of the competitiveness of men's shoes. Then the experts were asked to evaluate the properties of men's shoes on a five-point scale.

Stage 3. The choice of competing products (product range) for competitiveness comparison, products of those manufacturers are selected that:

firstly, they serve similar segments;

secondly, they are in steady demand in the market.

Stage 4. Evaluation of consumer properties of men's shoes (assortment) by target segments.

To compare the consumer properties of the assortment groups of different manufacturers, it is also necessary to use a questionnaire. Respondents are asked to rate each consumer property of the compared groups of goods in points on a five-point scale. The rating scale is indicated in the questionnaire. The results are summarized in the final table 6.

Table 6. Assessment of consumer properties of men's shoes

Properties	Compliance with the direction of fashion	Arts. registration	Workmanship	Comfort	Strength	Appearance and material quality	Price
Donobuv	3.33	3.17	3.67	3.42	3.75	3.83	3.33
Leonov	3.27	2.49	3.37	2.84	3.29	3.31	2.96
Mean	3.3	2.83	3.52	3.13	3.52	3.57	3.145

Stage 5 Determination of the average rating for consumer properties for each segment. Questionnaires grouped by target segments are processed as follows.

For each consumer property, the average value of the assessment in points is found as the arithmetic mean for all respondents of this target group. We summarize the data in table 7.

Table 7. The average rating of men's shoes according to consumer properties of "vanguards", "conservatives"

Properties	Compliance with the direction of fashion	Arts. registration	Workmanship	Landing on the figure	Strength	Appearance and material quality	Price
"Vanguardists"							
Donobuv	3.33	3.17	3.67	3.42	3.75	3.83	3.33
"Conservatives"							
Leonov	3.27	2.49	3.37	2.84	3.29	3.31	2.96
Mean	3.3	2.83	3.52	3.13	3.52	3.57	3.145

Stage 6 Calculation of the total assessment of the competitiveness of the goods.

The level of competitiveness of the goods according to the assessment of the target segment is determined by the following formula (2).

$$K = \sum_{i=1}^{m} \alpha_i \cdot O_{cp}, \qquad (2)$$

where K is the total assessment of the absolute competitiveness of the product, given by the target segment, score,

α_i - the significance of the i-th consumer property for the target segment,

O_{cp} – average assessment of the i-th consumer property given by the target segment, score,

m is the number of compared consumer properties.

Thus, the total assessment of the competitiveness of the same product, given by representatives of different segments, will differ. To make managerial decisions on competitiveness, the analysis uses the results of assessing the competitiveness of men's shoes, which were put down by representatives of the target segment.

The maximum rating of the product coefficient is 5 points.

In fact, the level of competitiveness may be below the maximum rating.

Let us calculate the competitiveness of enterprises, taking into account the significance defined above. The obtained data will be entered in table 8.

Table 8. Analysis of the competitiveness of men's shoes

Properties	Conformity fashion direction	Arts. registration	Workmanship	Comfort	Purgency	Appearance and material quality	Cena	TOcompetitiveness	Place order
Significance ai	0.138	0.154	0.138	0.15	0.12	0.145	0.153		
Donobuv	0.46	0.49	0.51	0.51	0.45	0.56	0.51	3.49	1
Leonov	0.45	0.38	0.47	0.43	0.39	0.48	0.45	3.05	2

According to Table 8, it can be seen that the men's shoes of CJSC Donobuv are more competitive than the same assortment of LLC Leonov.

The remaining indicators for assessing the competitiveness of enterprises will be taken from the technical and economic indicators of enterprises, balance sheet data.

We calculate dimensionless estimates of the indicators of competitiveness of enterprises and summarize everything in Table 9.

It is proposed to use the index method to convert dimensional estimates of indicators into dimensionless ones. Which has been discussed above.

So, based on the data presentedLet's calculate the generalizing indicators of the competitiveness of the enterprises under study using formula (1).

For - OOO "Leonov": $K_{\Pi} = 59,65\%$.

For CJSC "Donobuv": $K_{\Pi} = 70,88\%$

As can be seen, according to the scale for assessing the qualitative level of competitiveness, Leonov LLC and Donobuv CJSC have an average level of competitiveness in the market of shoe enterprises in the Southern Federal District and the North Caucasus Federal District.

Let's analyze the second most important potential for the competitiveness of enterprises - the effectiveness of marketing. We present the data on this potential in Table 10, where we indicate the weighted estimates at the enterprises under study and the maximum estimate for these indicators.

Table 9. Assessment of the competitiveness of enterprises

Enterprise competitiveness factors	Indicators	Significance, %	Values		Dimensionless estimates of enterprise competitiveness indicators		Weighted estimates of competitiveness indicators	
			OOO Leonov	CJSC Donobuv	OOO Leonov	CJSC Donobuv	OOO Leonov	CJSC Don-obuv
1	2	3	4	5	6	7	8	9
1.Competitive-commodity ability	Competitiveness of goods, weighted average by product range, score	40	3.05	3.49	0.61	0.69	24.4	27.92
2. Marketing effectiveness	Assessment of the level of partnerships with the stakeholders of the enterprise, score	10	2.85	3.05	0.71	0.76	7.10	7.60

	Exceeding the allowable level of stocks goth. products, %	3	66.50	28.80	0.34	1.00	1.02	3.00
	Enterprise market share, %	3	3.00	7.30	0.08	0.20	0.24	0.60
	Sales growth rate, %	3	221.00	198.00	0.89	0.80	2.67	2.40
3. Quality management	Return on investment	3	0.85	4.02	0.08	0.39	0.24	1.17
	Return on total assets,%	3	10.90	43.90	0.17	0.53	0.51	1.59
4. Financial condition of the enterprise	Coefficient of supply. own werewolves. means (0.2)	3	0.19	0.76	0.95	3.80	2.85	11.40
	Current liquidity ratio (≥1.3)	3	1.46	4.16	0.26	0.79	0.78	2.37
	Costs per 1 rub. realiz. products	3	0.69	0.53	0.86	1.00	2.58	3.00
5. The level of organization of production	Capacity utilization rate	2	0.83	0.95	0.87	1.00	1.74	2.00
	Labor productivity	2	48.19	60.22	0.64	0.80	1.28	1.60
	Depreciation of the main funds, %	2	26.00	47.00	0.38	0.21	0.76	0.42
6. MTO efficiency	Evaluation of relationships with suppliers, score	3	7.28	7.99	0.73	0.80	2.18	2.40
	Material return, rub./rub.	3	20.45	13.48	0.13	0.12	0.39	0.36
7.Innovation activity. activities	Share of innovative products, %	8	1.30	0.13	1.00	0.10	8.00	0.80
8. Competitiveness of personnel	The coefficient of advancing the growth of labor productivity in relation to the growth of wages	3	2.06	1.56	0.95	0.72	2.85	2.16
	Staff turnover rate, %	3	7.00	6.00	0.02	0.03	0.06	0.09
	Total Maximum Significance Score	100	-	-	-	-	59.65	70.88

As can be seen from Table 10 below, the deviation in terms of potential marketing efficiency in Leonov LLC is -7.97, in Donobuv CJSC -5.4. The greatest influence on this deviation is exerted by the indicator of the level and quality of partnerships with stakeholders, therefore, in order to increase the effectiveness of marketing activities, the enterprises under study should establish and develop relationships with partners.

Table 10. Analysis of the effectiveness of the use of marketing potential

Marketing Performance Metrics	Significance, %	Weighted estimates of competitiveness indicators		Maximum weighted score	Deviation of the weighted score from the maximum	
		OOO Leonov	CJSC Donobuv		OOO Leonov	CJSC Donobuv
Assessment of the level of partnerships with the stakeholders of the enterprise, score	10	7.1	7.6	10	-2.9	-2.4
Exceeding the allowable level of stocks goth. products, %	3	1.02	3	3	-1.98	0
Enterprise market share, %	3	0.24	0.6	3	-2.76	-2.4
Sales growth rate, %	3	2.67	2.4	3	-0.33	-0.6
Total	19	11.03	13.6	19	-7.97	-5.4

So, when assessing the competitiveness of the enterprises under study, it was revealed that the level of competitiveness of Leonov LLC, Donobuv CJSC is average (59.65% and 70.88% respectively). One of the important factors that affects the assessment of competitiveness is the effectiveness of marketing. It can be seen from the analysis that the deviation for this potential is 7.97 in Leonov LLC, Donobuv CJSC-5.4. In order to increase the effectiveness of marketing, enterprises should implement the concept of stakeholders, which will contribute to the development of relationships with partners.

So, in order to increase the competitiveness of the enterprises under study, based on the theory of partnerships, it is proposed to introducemechanism for forming interaction with stakeholders.

Thus, the theory of partnerships is becoming relevant today, therefore, taking into account the significance of this factor, a methodology has been developed for assessing the competitiveness of an enterprise, taking into account a new paradigm - the theory of partnerships. The developed methodology for assessing and analyzing the competitiveness of an enterprise based on the theory of partnerships allows for an in-depth analysis of the competitiveness of enterprises, taking into account an important factor of competitive advantages in a network economy - the quality and level of development of partnerships.

As the main unique aspects of the formation of the competitive advantage of enterprises based on theory-orientedpartnershipscan be distinguished:

• *creation and permanent expansion of a database of key partners;*

• *formation of the necessary technical base (computers, peripheral devices and software);*

• *organizing the activities of the unit and individual managers for managing relationships with stakeholders;*

• *development and adjustment of plans for interaction with key partners, taking into account their business and personal characteristics;*

• *regular audit of the activities of relationship managers with partners in the context of assessing the following indicators:*

• *the number of meetings with partners, the number of prepared commercial offers, the number of contracts concluded, the dynamics of the volume of product deliveries per each partner;*

• *regular marketing research in the framework of partnerships in order to identify changes in the structure and nature of preferences when choosing partners.*

Thus, the above aspects, with the proper level of their development, can allow the enterprise to form a unique competitive advantage - a system of relationships with stakeholders.

Filling technological processes for the production of competitive and popular footwear for consumers in the regions of the Southern Federal District and the North Caucasus Federal District is costly. The use of universal and multifunctional equipment forms the technological process in such a way that it makes it possible to produce the entire range of high-quality footwear and with a different price niche, creating priorities for it in the implementation.

I would like to note one more undoubted advantage of the studies performed by the authors, the fact that in addition to proposals for manufacturers to use universal and multifunctional equipment for assembling shoe upper blanks and molding upper blanks on the last, it is proposed to use the technology of direct casting of the bottom on shoes and such equipment that is capable of both once to ensure the production of a sought-after assortment of shoes both by type and by type and create the prerequisites for

high efficiency of the production itself and satisfy the demand not only of consumers in the regions of the Southern Federal District and the North Caucasus Federal District, but also domestic and foreign buyers.

Partnerships can be divided into two groups: external and internal. External ones include: buyers, suppliers, competitors, government agencies and organizations, regional and municipal governments, financial intermediaries.

Buyers. The strategy and tactics for working with important buyers include joint meetings to identify the drivers of business change, mutual efforts to develop products and markets, increase communication links, use common areas, and joint training and service programs. Strengthening relationships with customers often brings significant benefits.

Internal partners include managers, employees, owners, and a board of directors or board of directors on which managers and owners are represented. One of the most significant internal partners is a senior manager.

Thus, the success of an enterprise is determined by the degree to which the interests of stakeholders are satisfied, therefore, in order to increase competitiveness and performance efficiency, an enterprise must take into account not only its own interests, but also the interests of stakeholders.

Therefore, taking into account the considered methodological foundations of the competitiveness of an enterprise, a methodology for assessing and analyzing the competitiveness of an enterprise based on the theory of stakeholders is proposed.

Stage 1. Choiceindicators for assessing the factors of competitiveness of the enterprise. For each factor, a system of indicators can be determined based on the analysis of scientific literature (Table 11).

So, taking into account the analysis of the system of indicators for assessing the competitive potential of an enterprise, we can propose the following system of indicators for assessing internal factors of competitiveness enterprises (table 12).

Table 11. The system of indicators for assessing the competitive potential of shoe enterprises

Factors of competitive potential	Assessment indicators
1	2
1. Marketing effectiveness	The ratio of the quality of the product and the costs of its production and marketing
	Marketable output growth rate
	Growth in sales and profits
	Profitability
	Market share, image
	Quality of partnerships
2. Quality management	return on total assets, return on equity; return on investment
	Net profit per 1 rub. sales volume; profit from the sale of products per 1 rub. sales volume; profit otch. period for 1 rub. sales volume
3. Financial condition of the enterprise	Equity ratio; current liquidity ratio; coverage ratio, autonomy ratio, fixed asset index, overall enterprise profitability, return on equity, product profitability
4. The level of organization of production	Capacity utilization rate; production and marketing capacities; volume and directions of investments
	The share of certified products in accordance with the international standards of the ISO 9000 series
	Depreciation of fixed assets, growth in labor productivity
5. Efficiency of MTO	Quality and prices of supplied materials. Material return, commodity circulation, allowing direct connections; coefficient of uniformity of receipt of goods; return on transaction costs; profitability of the purchase of goods
6. Activity of innovative activity	Annual expenditure on R&D, number of patents for inventions
	Share of innovative goods, share of product exports, number of advanced technologies created

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	The volume of shipped innovative products (services), the number of patented technologies, the number of patent-free technologies, the cost of innovation, the number of acquired and transferred new technologies, software
7. Competitiveness of personnel	Staff turnover rate, coefficient of labor productivity in relation to wages, educational level of the labor force, level of professional qualification of workers

Stage 2. Determining the significance of indicators in the overall assessment of competitiveness. The significance of the indicators for assessing each competitive potential factor is presented in Table 12.

Table 12. Recommended system of indicators for assessing the competitiveness of an enterprise and their significance

Enterprise competitiveness factors	Indicators	Significance, %
1	2	3
1. Competitiveness of the goods	Product range weighted average competitiveness	40
2. Marketing effectiveness	Exceeding the allowable level of stocks of finished products	3
	Company share in the market	3
	Sales growth rate	3
	Assessment of the level of partnerships with the stakeholders of the enterprise	10
	Total	19
3. Quality management	Return on investment	3
	Return on total assets	3
	Total	6
4. Financial condition of the enterprise	Working capital ratio	3
	Current liquidity ratio	3
	Costs per 1 rub. products sold	3
	Total	9
5. The level of organization of production	Capacity utilization rate	2
	Labor productivity	2
	Depreciation of fixed assets	2
	Total	6
6. Efficiency of MTO	Reducing the level of material consumption	3
	Material return	3
	Total	6
7. Activity of innovative activity	Share of innovative products	4
	Innovation costs	4
	Total	8
8. Competitiveness of personnel	The coefficient of advancing the growth of labor productivity in relation to the growth of wages	3
	Staff turnover rate	3
	Total	6
	Total significance of competitive potential	60
	Total Maximum Significance Score	100

The economic meaning of the obtained generalized assessment of competitiveness is that, on the one hand, it shows the degree of satisfaction with the product, and, on the other hand, the degree of use of the competitive potential of the enterprise itself.

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

proposed areas and indicators of analysis competitiveness of enterprises. To conduct a survey to assess the competitive potential, we developed a questionnaire (Table 13) and offered it to respondents - students, masters, graduate students, teachers and specialists - university graduates working in light industry enterprises of the regions of the Southern Federal District and the North Caucasus Federal District. In addition, the questionnaire was accompanied by an explanation and examples of its completion, which are given below.

Dear respondent!

What factors would you give preference to when assessing the competitive potential of enterprises in the regions of the Southern Federal District and the North Caucasus Federal District, using the privileges - to assign them the appropriate rank from the arithmetic series - preferable starting from 1, and not preferable - a higher figure, ensuring the fulfillment of the requirements of the arithmetic series, namely, not allowing gaps in digits in the arithmetic series. If you have difficulty in choosing preferences, you can use "related ranks", assigning the same rank to two or more factors, but here you must also follow the requirements of an arithmetic series.

Example. No associated ranks

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

Example. When there are related ranks

Row	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Rank	3	3	3	3	2	2	5	5	4	7	6	1	1	9	10	10	11	8	8	13	12	14
Communication rank	6,5	6,5	6,5	6,5	3,5	3,5	10,5	10,5	9	13	12	1,5	1,5	16	17,5	17,5	19	14,5	14,5	21	20	22

Since the number of linked ranks is 8, then in the arithmetic series from 1 to 22 places will remain 22-8=14, i.e. there will be only 14 places in the new arithmetic series.

Table 13. Criteria for assessing the competitiveness of light industry enterprises located in the regions of the Southern Federal District and the North Caucasus Federal District

No.	List of factors for assessing the competitive potential of enterprises in the regions of the Southern Federal District and the North Caucasus Federal District	Rank
1	The ratio of the quality of the product and the costs of its production and marketing	
2	Sales growth rate	
3	Exceeding the allowable level of stocks of finished products	
4	Assessment of the level of partnerships with the stakeholders of the enterprise	
5	Company share in the market	
6	Return on investment	
7	Return on total assets	
8	Innovation costs	
9	Equity ratio	
10	Capacity utilization rate	
11	Labor productivity	
12	Material return	

13	The share of certified products in accordance with the international standards of the ISO series	
14	Reducing the level of material consumption	
15	Share of innovative products	
16	Trade allowing direct links	
17	Lead coefficient of labor productivity in relation to wage growth	
18	The coefficient of uniform receipt of goods on the sales markets	
19	Depreciation of fixed assets	
20	Staff turnover rate	
21	Costs per 1 ruble of sold products	
22	Product range weighted average competitiveness	

Table 14. The results of a survey of bachelors, masters, teachers and specialists - graduates of the university working at light industry enterprises, on the impact of competitive potential on the performance of light industry enterprises of the Southern Federal District and the North Caucasus Federal District

Factors / Experts	X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	X12	X13	X14	X15	X16	X17	X18	X19	X20	X21	X22
1	5	8	6	2	7	9	10	4	11	15	17	12	14	13	3	18	19	20	16	12	20	1
2	3	2	14	13	8	9	15	5	16	10	12	17	1	18	4	19	6	10	20	21	11	7
3	8	16	21	5	2	10	6	7	11	17	12	14	1	20	3	13	15	17	19	18	4	9
4	10	13	21	14	2	6	11	4	5	7	9	19	1	18	3	15	16	7	17	20	8	12
5	15	2	16	14	17	3	2	5	6	13	7	10	1	8	18	21	9	20	19	11	4	12
6	1	2	10	12	7	13	11	3	14	15	8	16	17	21	4	9	20	22	5	6	19	18
7	12	11	14	16	10	9	2	20	8	19	7	18	1	13	22	15	17	6	21	5	3	4
8	2	19	9	12	8	3	11	20	4	22	7	13	5	17	21	10	14	18	16	1	6	15
9	10	4	18	3	8	19	9	14	21	15	5	17	1	12	11	16	20	22	13	6	2	7
10	6	7	17	18	16	14	5	19	13	8	4	9	10	11	22	3	21	12	20	15	1	2
11	10	5	4	9	3	12	11	8	1	22	2	13	14	16	17	6	20	18	21	7	19	15
12	8	3	9	13	2	22	14	11	15	19	4	17	6	16	20	10	18	21	12	1	5	7
13	4	1	9	6	13	15	3	19	14	8	18	20	17	21	5	16	10	2	22	12	7	11
14	13	14	10	3	1	2	16	15	20	5	21	17	4	11	19	7	18	6	22	9	12	8
15	7	14	3	11	17	19	4	12	9	21	1	18	5	20	22	15	8	16	2	13	6	10
16	2	3	5	6	8	4	10	15	7	11	18	16	1	12	21	19	13	14	17	22	20	9
17	6	15	7	8	11	10	9	1	21	20	16	17	2	12	3	22	19	13	4	18	14	5
18	3	1	22	6	19	13	14	11	17	18	2	21	12	16	4	5	10	15	20	7	8	9
19	2	3	6	7	12	11	17	13	18	16	1	20	5	14	19	8	15	9	10	22	21	4
20	2	12	8	11	14	7	15	10	17	9	16	18	1	20	5	19	4	13	22	6	21	3
21	1	14	21	9	8	15	16	7	5	6	4	18	19	17	10	20	22	11	12	13	2	3
22	10	1	18	11	5	12	20	19	6	15	7	8	2	9	4	13	17	15	16	21	3	14
23	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
24	9	1	10	11	3	2	13	12	15	19	8	7	14	18	20	4	17	22	16	21	5	6
25	20	4	11	18	5	6	2	17	15	16	1	8	10	14	13	7	12	22	9	21	3	19
26	3	1	10	14	4	5	12	7	19	17	6	21	13	22	8	16	9	20	18	15	2	11
27	7	2	19	8	1	15	6	20	17	16	3	9	14	13	18	5	22	11	12	21	10	4
28	8	3	16	9	1	17	6	7	19	18	2	10	15	20	14	4	22	12	13	21	11	5
29	4	11	7	10	1	9	2	17	14	21	8	19	6	20	13	22	3	18	12	16	5	15
30	1	3	21	10	8	9	7	14	12	13	11	22	15	17	6	18	19	16	5	20	2	4

31	13	4	14	16	3	22	7	21	8	17	5	15	6	12	11	18	10	9	20	1	2	19
32	9	2	10	14	1	16	15	19	17	20	3	4	11	13	12	18	5	21	7	22	6	8
33	1	9	10	12	11	7	6	5	15	14	13	17	16	18	19	8	21	4	22	20	3	2
34	12	2	13	11	10	1	18	8	19	17	9	7	14	20	6	3	21	16	22	15	4	5
35	4	3	15	5	6	7	14	16	8	11	1	20	17	21	12	9	10	2	22	13	18	19
36	2	4	11	12	1	14	19	20	21	5	18	17	6	22	7	8	10	3	9	13	15	16
37	10	9	17	11	4	5	15	14	16	13	1	2	19	22	3	18	6	7	8	12	20	21
38	1	6	7	5	4	13	10	9	12	11	4	8	2	14	16	4	15	18	17	19	3	20
39	2	5	16	10	9	15	19	11	8	7	1	18	6	21	14	22	12	17	4	20	3	13
40	1	2	15	12	13	14	6	16	3	3	4	7	5	4	8	9	10	11	18	17	20	19
41	1	3	22	4	2	5	6	13	15	16	17	18	7	19	20	8	9	10	11	12	21	14
42	1	18	10	17	9	13	16	19	6	7	15	2	14	5	4	20	11	8	21	12	22	3
43	10	8	3	6	7	9	10	10	1	4	1	3	1	5	3	3	2	1	2	8	5	5
44	10	2	4	10	6	7	8	2	1	9	1	1	1	4	1	1	5	1	3	5	5	4
45	11	4	18	5	1	2	3	16	17	20	6	19	10	9	15	14	21	12	13	22	7	8
46	4	2	21	7	18	17	12	6	11	10	5	1	19	9	8	15	22	14	16	20	13	3
47	3	11	16	8	12	1	2	4	6	19	9	5	13	9	7	19	6	14	18	17	15	10
48	7	4	15	5	3	16	8	8	6	10	9	12	2	11	3	20	19	13	14	18	17	1
49	6	5	15	6	18	7	19	3	8	19	9	14	2	13	16	18	4	10	12	17	11	1
50	17	14	21	1	22	8	9	20	5	7	6	10	12	13	11	15	2	16	18	19	3	4
51	13	1	22	15	9	8	21	6	10	7	12	11	16	14	17	2	20	18	19	5	4	3
52	3	1	22	12	4	9	8	10	5	15	6	13	16	14	11	17	20	7	18	19	21	2
53	14	17	18	12	5	6	2	19	7	16	1	11	15	10	20	4	19	3	8	13	9	1
54	8	1	21	2	10	4	13	12	5	20	19	6	18	7	22	9	17	16	15	14	3	11
55	7	8	13	14	9	18	11	19	10	1	1	12	15	2	16	17	2	5	4	3	5	6

Table 15. The results of processing a priori ranking of bachelors, masters, teachers and specialists - university graduates, on the impact of competitive potential on the performance of light industry enterprises of the Southern Federal District and the North Caucasus Federal District

Expert \ Factor	X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	X12	X13	X14	X15	X16	X17	X18	X19	X20	X21	X22	QC
1	5	8	6	2	7	9	10	4	11	16	18	12,5	15	14	3	19	20	21,5	17	12,5	21,5	1	0,33
2	3	2	15	14	8	9	16	5	17	10,5	13	18	1	19	4	20	6	10,5	21	22	12	7	0,44
3	8	16	22	5	2	10	6	7	11	17,5	12	14	1	21	3	13	15	17,5	20	19	4	9	0,57
4	11	14	22	15	2	6	12	4	5	7,5	10	20	1	19	3	16	17	7,5	18	21	9	13	0,35
5	16	2,5	17	15	18	4	2,5	6	7	14	8	11	1	9	19	22	10	21	20	12	5	13	0,28
6	1	2	10	12	7	13	11	3	14	15	8	16	17	21	4	9	20	22	5	6	19	18	0,34
7	12	11	14	16	10	9	2	20	8	19	7	18	1	13	22	15	17	6	21	5	3	4	0,29
8	2	19	9	12	8	3	11	20	4	22	7	13	5	17	21	10	14	18	16	1	6	15	0,26

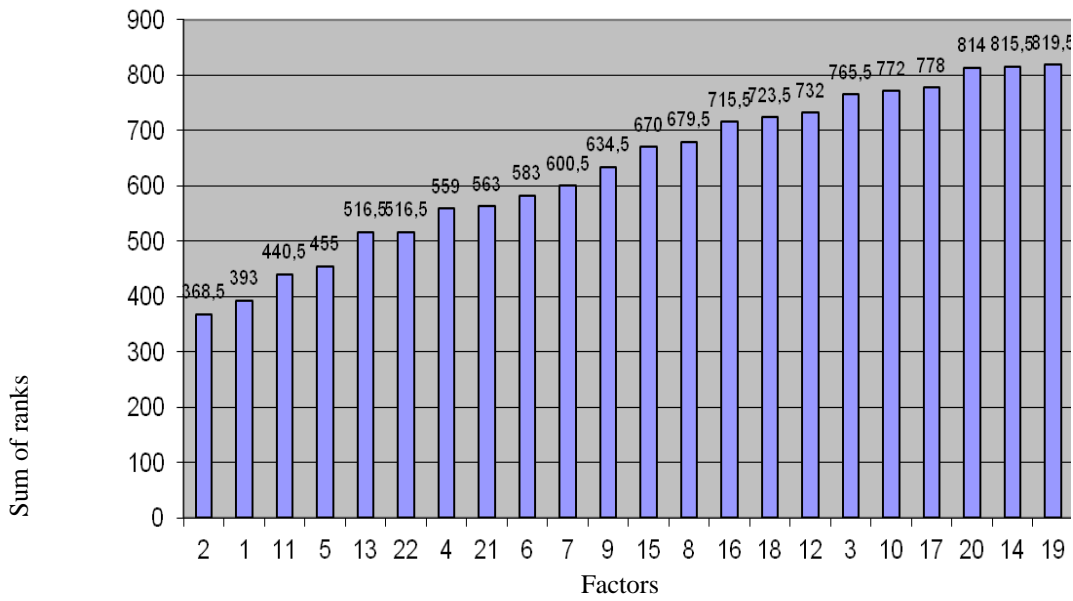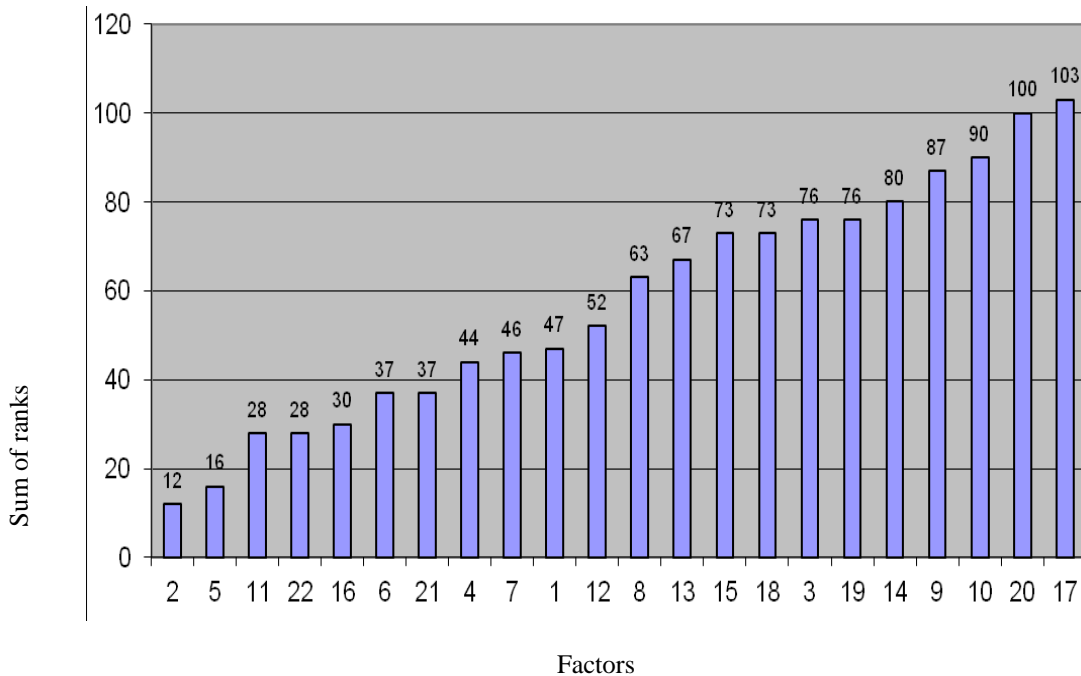| #																							
9	10	4	18	3	8	19	9	14	21	15	5	17	1	12	11	16	20	22	13	6	2	7	0,49
10	6	7	17	18	16	14	5	19	13	8	4	9	10	11	22	3	21	12	20	15	1	2	0,30
11	10	5	4	9	3	12	11	8	1	22	2	13	14	16	17	6	20	18	21	7	19	15	0,33
12	8	3	9	13	2	22	14	11	15	19	4	17	6	16	20	10	18	21	12	1	5	7	0,37
13	4	1	9	6	13	15	3	19	14	8	18	20	17	21	5	16	10	2	22	12	7	11	0,27
14	13	14	10	3	1	2	16	15	20	5	21	17	4	11	19	7	18	6	22	9	12	8	0,21
15	7	14	3	11	17	19	4	12	9	21	1	18	5	20	22	15	8	16	2	13	6	10	0,24
16	2	3	5	6	8	4	10	15	7	11	18	16	1	12	21	19	13	14	17	22	20	9	0,39
17	6	15	7	8	11	10	9	1	21	20	16	17	2	12	3	22	19	13	4	18	14	5	0,24
18	3	1	22	6	19	13	14	11	17	18	2	21	12	16	4	5	10	15	20	7	8	9	0,37
19	2	3	6	7	12	11	17	13	18	16	1	20	5	14	19	8	15	9	10	22	21	4	0,43
20	2	12	8	11	14	7	15	10	17	9	16	18	1	20	5	19	4	13	22	6	21	3	0,23
21	1	14	21	9	8	15	16	7	5	6	4	18	19	17	10	20	22	11	12	13	2	3	0,35
22	10	1	19	11	5	12	21	20	6	15,5	7	8	2	9	4	13	18	15,5	17	22	3	14	0,54
23	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	0,38
24	9	1	10	11	3	2	13	12	15	19	8	7	14	18	20	4	17	22	16	21	5	6	0.69
25	20	4	11	18	5	6	2	17	15	16	1	8	10	14	13	7	12	22	9	21	3	19	0,28
26	3	1	10	14	4	5	12	7	19	17	6	21	13	22	8	16	9	20	18	15	2	11	0,69
27	7	2	19	8	1	15	6	20	17	16	3	9	14	13	18	5	22	11	12	21	10	4	0,69
28	8	3	16	9	1	17	6	7	19	18	2	10	15	20	14	4	22	12	13	21	11	5	0,69
29	4	11	7	10	1	9	2	17	14	21	8	19	6	20	13	22	3	18	12	16	5	15	0,41
30	1	3	21	10	8	9	7	14	12	13	11	22	15	17	6	18	19	16	5	20	2	4	0,63
31	13	4	14	16	3	22	7	21	8	17	5	15	6	12	11	18	10	9	20	1	2	19	0,26
32	9	2	10	14	1	16	15	19	17	20	3	4	11	13	12	18	5	21	7	22	6	8	0,46
33	1	9	10	12	11	7	6	5	15	14	13	17	16	18	19	8	21	4	22	20	3	2	0,42
34	12	2	13	11	10	1	18	8	19	17	9	7	14	20	6	3	21	16	22	15	4	5	0,69
35	4	3	15	5	6	7	14	16	8	11	1	20	17	21	12	9	10	2	22	13	18	19	0,36
36	2	4	11	12	1	14	19	20	21	5	18	17	6	22	7	8	10	3	9	13	15	16	0,23
37	10	9	17	11	4	5	15	14	16	13	1	2	19	22	3	18	6	7	8	12	20	21	0,20
38	1	8	9	7	5	15	12	11	14	13	5	10	2	16	18	5	17	20	19	21	3	22	0,48
39	2	5	16	10	9	15	19	11	8	7	1	18	6	21	14	22	12	17	4	20	3	13	0,45
40	1	2	17	14	15	16	8	18	3,5	3,5	5,5	9	7	5,5	10	11	12	13	20	19	22	21	0,25
41	1	3	22	4	2	5	6	13	15	16	17	18	7	19	20	8	9	10	11	12	21	14	0,40
42	1	18	10	17	9	13	16	19	6	7	15	2	14	5	4	20	11	8	21	12	22	3	0,20
43	21	17,5	8,5	15	16	19	21	21	2,5	11	2,5	8,5	2,5	13	8,5	8,5	5,5	2,5	5,5	17,5	13	13	0,17

44	21,5	8,5	12	21,5	17	18	19	8,5	4	20	4	4	4	12	4	4	15	4	10	15	15	12	0,19
45	11	4	18	5	1	2	3	16	17	20	6	19	10	9	15	14	21	12	13	22	7	8	
46	4	2	21	7	18	17	12	6	11	10	5	1	19	9	8	15	22	14	16	20	13	3	0,32
47	3	13	18	9	14	1	2	4	6,5	21,5	10,5	5	15	10,5	8	21,5	6,5	16	20	19	17	12	0,27
48	8	5	17	6	3,5	18	9,5	9,5	7	12	11	14	2	13	3,5	22	21	15	16	20	19	1	0,51
49	6,5	5	16	6,5	19,5	8	21,5	3	9	21,5	10	15	2	14	17	19,5	4	11	13	18	12	1	0,32
50	17	14	21	1	22	8	9	20	5	7	6	10	12	13	11	15	2	16	18	19	3	4	0,21
51	13	1	22	15	9	8	21	6	10	7	12	11	16	14	17	2	20	18	19	5	4	3	0,30
52	3	1	22	12	4	9	8	10	5	15	6	13	16	14	11	17	20	7	18	19	21	2	0,60
53	15	18	19	13	6	7	3	20,5	8	17	1,5	12	16	11	22	5	20,5	4	9	14	10	1,5	0,22
54	8	1	21	2	10	4	13	12	5	20	19	6	18	7	22	9	17	16	15	14	3	11	0,31
55	10	11	16	17	12	21	14	22	13	1,5	1,5	15	18	3,5	19	20	3,5	7,5	6	5	7,5	9	0,18
Rank sums	393	368,5	765,5	559	455	583	600,5	679,5	634,5	772	440,5	732	516,5	815,5	670	715,5	778	723,5	819,5	814	563	516,5	
Sum of ranks without heretics.	47	12	76	44	16	37	46	63	87	90	28	52	67	80	73	30	103	73	76	100	37	28	
Coef. concord.		0,16		0,69																			
Pearson's criterion.		183,2		6,55																			

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

Factors

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

As the main unique aspects of the formation of the competitive advantage of an enterprise based on the theory of interested parties, one can single out:

− creation and permanent expansion of the database of interested parties;

− formation of the necessary innovation base (computers, peripheral devices and software);

− organizing the activities of the unit and individual managers for managing relationships with stakeholders;

− development and adjustment of plans for interaction with key stakeholders, taking into account their business and personal characteristics;

− regular audit of the activities of stakeholder relationship managers in the context of assessing the following indicators: the number of meetings, the number of prepared commercial offers, the number of contracts concluded, the dynamics of the volume of product deliveries per stakeholder participant;

− regular marketing research in the process of implementing the developed activities with the participation of stakeholders in order to identify changes in the structure and nature of the preferences of stakeholders.

Thus, the above aspects, with the proper level of their development, can allow light industry enterprises to form a unique competitive advantage - a system of effective relationships between stakeholders.

Analysis of the survey on the impact of the competitive potential of enterprises in the regions of the Southern Federal District and the North Caucasus Federal District regretfully confirmed the lack of agreement among the respondents on the criteria formulated in the questionnaires on the quality of light industry products. So, for example, the basic answer, the first expert (Table 5), expressed by competent experts, received, based on the results of the survey, the value of the concordance coefficient equal to (W) 0.34, i.e. less than 0.5. That is, in our case, the fact is confirmed that the survey participants - respondents, are not competent on the problem proposed by them. In this regard, the authors were forced to develop additional changes to the software product, with the help of which the competence of the survey participants, the respondents, will be additionally assessed and, filtering out those who do not have the same opinion with the reference answers,

To confirm the assessment of the effectiveness of the production activities of the created shoe enterprises, we analyzed the annual results of the enterprise's work on the production of both men's and children's, and women's footwear assortment.

These calculations show that with 100% sales of shoes in the specified period of time, not only the costs of production and sales of products are covered, but also a profit of 3,697.4 thousand rubles remains. This confirms the efficient operation of the enterprise, as

well as the correct choice of marketing and assortment policy. Since the profitability of products is 14.9%.

To prove our proposals, they were confirmed by the results of calculating the technical and economic indicators of their activities using the software developed by us, which made it possible to choose not only production volumes that would guarantee the manufacturer an economic effect, in which the complex indicator of efficiency (K) estimating him would tend to its maximum value, namely, to one, but also to ensure its implementation in the markets of the regions of the Southern Federal District and the North Caucasus Federal District.

Of greatest interest is the fact that the technology of direct casting of the bottom on shoes today, but what is especially important, will be the most effective tomorrow for the manufacture of the entire product range. This is possible because today the chemical industry offers manufacturers for direct casting of the bottom of shoes polymer compositions that create conditions for using the entire list of materials for the uppers of shoes and at the same time guarantee consumers high quality, compliance with the fashion trend, functionality and affordability and ensure its competitiveness. with similar shoes from leading foreign companies, ousting them from our markets and creating priorities for such shoes, that is, import substitution.

The global footwear market is estimated at 260 billion, the growth rate over the past 5 years was 3.5%. China, the US and India are the largest shoe markets. The specific consumption of footwear in Russia is much lower than the level of developed countries. China is the largest footwear exporter and serves all major global markets.

The main drivers of growth in the Russian footwear market are an increase in the specific consumption of footwear per person and a decrease in the average cost of a pair. Russia is far behind in the consumption of shoes from developed countries (3 pairs per year in Russia against 5-6 in Europe and 7-8 in the USA). By 2025, this figure may increase to 4 pairs per person. The average price of a pair by 2025 may increase from 1,200 to 1,500 rubles at current prices. In 2021, footwear consumption in Russia was estimated at 0.81 trillion. rub. By analogy with the clothing industry, the main factors determining the competitive advantage of the manufacturer are the availability and increase in the volume of domestic raw leather, access to cheap and productive labor, access to materials and functional components of footwear (insoles, lasts, accessories, etc. .), as well as access to markets.

The share of labor costs in the shoe industry is slightly lower than in the clothing industry, but the main problem for Russian shoe manufacturers today and tomorrow is the difficulty in accessing materials and functional components.

The cost of footwear production in Russia is 1.5

times higher than in China, and the cost of components is 35% more expensive, since they are imported from China at inflated prices due to small order volumes, labor costs in Russia are 2 times more expensive than in China.

Opportunities to reduce the effective cost by reducing the delivery time in the shoe industry are possible only with quick access to materials and components, but the need to import them from Asia does not allow Russian manufacturers to achieve time advantages. The use of Russian-made natural leathers and an increase in the production of leather shoes will reduce delivery times and partially costly components. Another possible tool for solving the problem with components can also be the creation of purchasing alliances - the consolidation of orders for components can reduce their cost by 20%. By analogy with the technical textile segment, shoe production in the world is developing in the format of innovation centers / industrial parks, with a large number of highly specialized players.

The shoe production development strategy is consolidation and development within the framework of innovation centers. The main directions of state policy, in addition to those indicated above, to create equal competitive conditions in the footwear market:

− support for the creation of industrial infrastructure within the framework of innovation centers:

− supporting the creation of manufacturing innovation centers by large shoe manufacturers and SMEs to achieve economies of scale and synergistic effects;

support for the modernization of production to increase labor productivity;

− Providing advantageous access for manufacturers to functional components:

− support for the creation of purchasing alliances for functional components;

− in the future, support for the partial localization of component manufacturers within shoe innovation centers.

The total volume of domestic shoe production in the Russian Federation by 2022 may reach 310-340 billion rubles (in producer prices), which will correspond to 60% of localization. At the same time, special and protective products will provide up to 20% increase in footwear production. The estimated volume of required investments in the industry is 95-120 billion rubles, up to 30-50 thousand new jobs can be created. The development of the clothing industry will add 0.05% to GDP and provide 36-58 billion rubles. tax receipts. The cumulative effect from the development of clothing and footwear production in the Russian Federation will be 0.11% of GDP (0.06% effect from the development of clothing production, 0.05% - from the development of footwear). The total volume of required investments is 180-270 billion rubles. 160-200 thousand new jobs will be created.

For the strategic management of the production of in-demand products, it is necessary: to study the demand for manufactured shoes and, together with sales, production and supply specialists, develop solutions for removing models from production and updating the range; explore sales markets in different regions and various forms of sales organization, study potential buyers; study the reaction of buyers to experimental batches of shoes in specialized stores; together with the planning and economic department to develop provisions for their own pricing policy; study the impact of prices on sales for different regions; develop a policy of motivating wholesale buyers for the volume of orders, long-term contracts, etc.; predict possible changes in the situation and develop decisions on the strategy of behavior in the new conditions; coordinate conflicting requirements of production and marketing; organize and study the effectiveness of advertising activities. You can imagine yourself as a manager of the company CJSC "Donobuv", who opened a new workshop and chose a new strategy for the production and promotion of footwear in the regions of the Southern Federal District and the North Caucasus Federal District. Here's what might happen. The main markets for the sale of products of CJSC "Donobuv" today are Moscow and the Moscow region. The initial data that the manager of the enterprise forms for the board of directors of the enterprise is to prepare a draft of a future strategy for choosing a certain type of footwear, namely: who opened a new workshop and chose a new strategy for the production and promotion of footwear in the regions of the Southern Federal District and the North Caucasus Federal District. Here's what might happen. The main markets for the sale of products of CJSC "Donobuv" today are Moscow and the Moscow region. The initial data that the manager of the enterprise forms for the board of directors of the enterprise is to prepare a draft of a future strategy for choosing a certain type of footwear, namely: who opened a new workshop and chose a new strategy for the production and promotion of footwear in the regions of the Southern Federal District and the North Caucasus Federal District. Here's what might happen. The main markets for the sale of products of CJSC "Donobuv" today are Moscow and the Moscow region. The initial data that the manager of the enterprise forms for the board of directors of the enterprise is to prepare a draft of a future strategy for choosing a certain type of footwear, namely:

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

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

− produce cheap shoes for socially unprotected strata with a subsistence level below (product C)

In the future, the following scenarios for the development of the external environment are possible,

the probability of which is estimated by the management of enterprises as follows: growth in purchasing power (scenario S1, probability of occurrence - 0.2); the invariance of the purchasing power of the population and the influence of foreign competitors (S2 scenario, the probability of occurrence is 0.5); decrease in purchasing power due to inflation growth with constant competition (S3 scenario, probability of occurrence - 0.3).

Additional information for the necessary calculations:

− living wage -13670 rubles.

− daily release - 576 pairs of shoes;

− number - 100 people, who are engaged in the production of 576 pairs of shoes per day;

− with a working week of 5 days, the total number of working days in a year is 250 days;

− monthly output of shoes - 12,000 pairs;

− annual output of shoes 144,000 pairs.

We will assume that the average cost of one pair of shoes with the purchasing power unchanged (S2 scenario) will be characterized by the following values: the price of a pair of expensive shoes for the target audience with high earnings is 5 thousand rubles; the price of a pair of shoes for the target audience with earnings above the subsistence minimum - 2 thousand rubles; the price of a pair of cheap shoes for socially unprotected layers with earnings below the subsistence level is 1 thousand rubles.

The total volume of footwear sales with constant purchasing power (S2 scenario) for the considered audience will be:

− when selling expensive shoes for a target audience with high earnings - 60 million rubles. per month;

− when selling shoes for the target audience with earnings above the subsistence level - 24 million rubles. month;

− when selling cheap shoes for socially unprotected layers with earnings below the subsistence level - 12 million. rub. per month.

For the target audience with an increase in purchasing power (Scenario S1), the price of one pair of expensive shoes will be 5 thousand rubles, the price of one pair of shoes for the target audience with earnings above the subsistence minimum is 3 thousand rubles, the price of one pair of shoes for unprotected layers is 1 thousand rubles, with reduced purchasing power (scenario S3) the price of one pair of expensive shoes will be 2.5 thousand rubles, the price of one pair of shoes for the target audience with earnings above the subsistence level is 1 thousand rubles, the price of one pair shoes for unprotected layers - 500 rubles.

For each of the scenarios under consideration, we calculated the volume of shoe sales per month. We calculated the sum of mathematical expectations of

the volume of sales, taking into account the probability of three scenarios. Business managers, based on analysis or their experience (intuitively), estimate the likelihood of a particular situation occurring.

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

According to the calculation of the sum of the mathematical expectation, the volume of sales, the maximum volume of sales was gained by the strategy for the production of expensive shoes for the target audience with high earnings.

Summarizing the information obtained as a result of the study, a block diagram of the formation of mentality has been drawn up. The proposed structuring can be used when planning the industrial assortment for the regions of the Southern Federal District and the North Caucasus Federal District. And only in the interrelation of all the above factors, it will be possible to assert the high stability of the financial results of the activity of shoe enterprises in the regions of the Southern Federal District and the North Caucasus Federal District, united in an innovation center.

The range of children's shoes should be aimed at buyers with different income levels, for this, in the production of shoes, it is necessary to use leather for the top of different quality: expensive, such as chevro or cheaper - chrome-tanned pigskin, shoes from which can be worn on the "exit", and when you come home, take pictures so that the child's legs can rest.

Also, when developing the assortment, it is necessary to take into account the fact that girls in the Southern Federal District and the North Caucasus Federal District are born more than boys, so shoes for girls should be produced in a larger volume than shoes for boys.

If manufacturers of shoes for children follow all the above recommendations of the authors, then buyers will have the opportunity, depending on their financial situation, to give preference to products of one price category or another, made taking into account the climatic characteristics of the Southern Federal District and the generic characteristics of its population.

The main place among the attributes of any enterprise is occupied by the name with which the enterprise goes public. We know the company not by the legal phrase that is recorded in the relevant registration documents (and it is unfamiliar to a wide range of consumers), but by the trademark of its products. So, a rare consumer knows that the shoes of the Belka Trading House are Ralf Ringer. Manufacturers of the Southern Federal District, for the most part, do not have a name (trademark).

There are several ways to form a name, the birth of a logo and a trademark.

The most common way is to choose a proper name. Typical for fashion houses (luxury goods) - the name of the founder of the company CHRISTIAN DIOR, CHANEL, GIVENCHY, YVES SAINT LORAN etc. The unique taste, bright style expressed the personality of the artists in their creations, subsequently giving the things released under this name a high status. This technique has become necessary if an individual or family company is created and it is required to emphasize the personal role of the owner, and build the reputation and policy of the company on his reputation. With this approach, the role of the individual is invaluable. The surname should become a guarantor of product quality and business management. Accordingly, if there is an image of the owner, it is not only directly related to the image of the enterprise, but also carries the main emotional burden.

Another way - the commercial name of the enterprise is based on an abbreviation consisting of the first letters of the official name. This achieves conciseness of the name and ease of pronunciation and memorization, respectively. It is clearly seen that the abbreviation is an excellent tool for obtaining a logo - the company LVMH / Louis Vuitton Moet Hennessy /. The same method is used by companies positioning their products in the "Bridge better" class, representing the second line of well-known houses; in the title there is a reference to the name of the artist, associated with his luxury line "couture" and "preta - porte de lux" and an abbreviation. For example, Mani (Armani), DKNY (Donna Karan New Your), CK Jeans (Calvin Klein).

The second, much less common in the fashion industry, is the formation of a name by combining the root fragments of several words that are not necessarily present in the company name. But in this case, associations with the profile of the company are desirable. The requirement, as for any other group of names, is unusualness and euphony.

The third way is the formation of a new word, not similar to the existing significant words, but associated with positive concepts. Most often, the positioning of these companies is associated with the class bridge middle, bridge low and mass clothing class moderate and buget.

For example, the name of the enterprise "Skorokhod" is the production of children's shoes. Saying "Skorokhod", you can provoke an association with fast movement, and children love to run, they need high-quality and strong shoes.

Another example is the name of the enterprise MEXX. There are no close associations, but the name is modern and concise. It is in good agreement with the positioning of the enterprise - clothing for young people with an ideal combination of "style, price and quality".

It is necessary to note the huge number of names that exploit the Latin alphabet when writing their names. It seems to us that the roots of this phenomenon lie in the statements - the legacy of the Soviet era: "There is no fashion in Russia!", "Domestic means bad." Accordingly, domestic enterprises that were the first to enter the post-Soviet market were forced to disguise themselves as foreign manufacturers. Gregory, Gloria Jeans, Climona, Vereteno, Festival, ZARINA are numerous examples of this strategy when choosing a company name.

The fourth way is the company logo. The purpose of a logo in the fashion industry is instant brand recognition. A logo is a symbolism that replaces a name or is its graphic interpretation. Interestingly, in the fashion world, the logo has also become part of the design of clothes and shoes.

The logo serves as an identification mark for the uninitiated crowd, which, by these letters, will find out how much this or that item cost. This is a cheat sheet for those who cannot define the silhouette of Dolce and Gabann, Christian Dior or Ferre. With a general trend towards more and more visualization, type graphics are all kinds of indicators. Signs and labels - began to play an increasingly important role. A logo, as an image that replaces text, becomes an ideal solution if you need to combine decorativeness and informativeness.

In addition to its primary function - the trademark - it plays a decorative role. This is a natural result of the interweaving of the fashion industry and advertising.

Here are the reasons: the first - industrial - fashion for the text as a decorative element. The second is the fashion for democracy in clothes, i.e. the crisis of style recognition, the binding of an item to a particular brand. The third is about advertising. This is a shift in the boundaries of "expensive - cheap": it is the design of the product, and not the quality of the materials used or the amount of manual labor that increasingly determines consumer value. A glut of advertising information makes it possible for logos to become an element of decor.

The logo becomes more and more figurative, emotional. And you can play with images, placing it where it was previously unthinkable. Thus, today buyers of fashionable shoes have been made advertising carriers of brands due to the universal logo typing.

The main thing is the correspondence of the emotions caused by the advertising of the product, the brand image and the design of the products themselves.

After all, the promotion of the subject should be specific, simple, understandable and bright, i.e. advertising. At the same time, carry a readable emotionally colored image. So, you can't do without a logo.

The verbal logo of the enterprise - the name, inscribed in a certain way, is its most frequently used attribute, which forms the first emotional attachment to the image of the company in the consumer's mind. A certain way of depicting a verbal logo becomes an original, original sign of the enterprise.

Another important direction in the company's activities to promote its brand is the design in the retail environment. Here are the following requirements:

• Convenience of location for a specific target audience (Via Corso - a street of boutiques in Milan; and Piazza il Duomo with La Rinaschente department store - both conveniently located in the center of Milan, but the consumer of these retail spaces is different). As mentioned above, a similar community of shoe boutiques will be created in Russia on the basis of the Paris Commune factory. The need for such a base exists in the Southern Federal District and the North Caucasus Federal District - this will allow organizing the regional market;

• Compliance with the concept of presenting the image of the product, i.e. well-thought-out principles for presenting the properties of a product that meet the expected motivation for its choice by the consumer;

• Figuratively, the target solution of the environment should be oriented to the type of consumer. It should be possible to try on shoes, get advice from the seller;

• The environment should be conducive to stay and provoke interest in products. Pleasant music can sound in the store, each visitor should be given a booklet with shoe brands;

• According to a figurative decision, the environment should be raised above the ordinary, create a feeling of "event", "chosenness", "fullness of possibilities" or "accessibility". The enterprise can introduce a system of discounts to re-attract consumers;

• Maintain an additional range of services that are part of the consumer's pastime and cultural interests. The buyer can be offered a cream for the newly purchased shoes as a gift or another clothing accessory with the logo of the manufacturer's company.

Consumers in the market do not act as a monolithic community. When buying shoes, they are guided, first of all, by the type of shoes and the price.

For example, when choosing women's boots, the buyer takes into account the seasonality of shoes, their age characteristics and type of work activity, while the appearance of the shoes will be important features: compliance with the fashion direction, color, top and bottom materials, as well as the constructive solution of the model. Buyers will also prefer the brand name. It is this offer of footwear to the consumer in specialized stores or departments that will provoke an increase in sales in conditions of unstable demand.

And if the seller, having thoughtful principles of presenting the advantageous properties of each design of women's boots, and guessing the mood and capabilities of the buyer on their motivated questions when choosing a model, can realize this very desire, then in any case the buyer will leave satisfied that his interests are fully satisfied , and he himself

Elderly people love comfort and coziness. Both the seller and the buyer - a representative of the fair half - of course, will turn their attention to the model, if it is pleasant to wear it in a snowy winter, as it must be made of soft pile leather - velor, and have a molded sole with a large tread, since will be very comfortable and provide them with comfort in any period of wearing it .. At the same time, it should be affordable.

Business women, whose age is over 45 and up to 45, and constantly in a bustle, of course, will give preference to models made from natural materials, low heels, discreet accessories, creating comfort for the wearer in their daily life, while emphasizing their image and social status.

The appearance of fashionistas or high school girls in the salon or in a special company store will immediately attract the attention of the salon seller, who will want to offer them only the original model with extra high heels with patch straps, decorated with holnitens and fixed in the upper and lower parts of the shaft. The fashionista will be delighted that she got what she wanted, and the high school student will be satisfied with the purchase also because she is sure that she will surprise her friends with this purchase, and for her this is the most important argument in favor of the purchase.

It is always easy for the seller if a "socialite" appears in the store, as she always prefers only new products or exclusive models. These ambitions of hers can be satisfied by the model both due to originality and due to the constructive solution, as well as due to the selected materials and decorations in the manufacture of this very model.

For girls who love rigor, but at the same time originality, the seller will definitely offer a model that successfully combines materials of two colors and textures, and the details, perforated, draped on the shaft, give it unusualness.

And the price should not "bite" very much, which is also an important argument in favor of the purchase. These fantasies of ours, peeped in life and very effectively working on demand, are justified and have the right to be, since the ability to present your products, work with your consumer, a competent marketing approach form the popularity of this boutique, store or salon with buyers and provide them with a steady consumer demand . Ultimately, well-thought-out principles for presenting the properties of the product, choosing your consumer, the correct design of boutiques and their windows - all this will make it possible to have a significant impact on the

effective results of their work. The same fully applies to the children's assortment ..

The formation of the assortment is the problem of specific goods, their individual series, determining the relationship between "old" and "new" goods, goods of single and serial production, "high-tech" and "ordinary" goods, embodied goods, or licenses and know-how. When forming the assortment, there are problems of prices, quality, guarantees, service, whether the manufacturer is going to play the role of a leader in the creation of fundamentally new types of products or is forced to follow other manufacturers

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

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

The assortment formation system includes the following main points:

♦ determination of current and future needs of buyers, analysis of ways to use shoes and features of consumer behavior in the relevant market;

♦ assessment of existing analogues of competitors;

♦ critical assessment of products manufactured by the enterprise in the same assortment as in p.p. 1 and 2, but from the position of the buyer;

♦ deciding which products should be added to the assortment and which should be excluded from it due to changes in the level of competitiveness; whether it is necessary to diversify products at the expense of other areas of production of the enterprise that go beyond its established profile.

♦ consideration of proposals for the creation of new models of footwear, improvement of existing ones;

♦ development of specifications for new or improved models in accordance with customer requirements;

♦ exploring the possibilities of producing new or improved models, including issues of price, cost and profitability;

♦ carrying out tests (testing) of shoes, taking into account potential consumers in order to determine their acceptability in terms of the main indicators;

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

♦ assessment and revision of the entire range.

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

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

Achieving the highest possible profitability is ensured through constant monitoring of economic indicators and timely decision-making to adjust the range.

The stability of marketing indicators is ensured, first of all, by constantly monitoring the situation on the market and promptly responding to changes, and even better, taking proactive actions.

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

In addition, a large assortment disperses the strength of the enterprise, makes it difficult to correctly offer goods to customers (even sales department employees are not always able to explain the difference between one or another position or name), and disperses the attention of end consumers.

Here it would be appropriate to recall the psychology of human perception of information. The reality is that the average person is able to perceive no more than 5-7 (rarely up to 9) semantic constructs at a time. Thus, a person, making a choice, first selects these same 5-7 options based on the same number of criteria. If the seller offers more selection criteria, the buyer begins to experience discomfort and independently weeds out criteria that are insignificant, from his point of view. The same thing happens when choosing the actual product. Now imagine what happens if a person has a hundred practically indistinguishable (for him) goods in front of him, and he needs to buy one. People in such a situation behave as follows: they either refuse to buy at all, because they are not able to compare such a number of options,

or prefer what they have already taken (or what seems familiar). There is another category of people (about 7%), lovers of new products, who, on the contrary, will choose something that they have not tried yet.

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

It is generally accepted that the buyer needs a wide range. This widest range is often referred to even as a competitive advantage. But in reality, it turns out that for a manufacturer, a wide range of products is hundreds of product items, and for a consumer, 7 items are already more than enough.

And thus, the consumer does not need a wide assortment at all, but the variety necessary for him.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

When applying the calculation method by the amount of coverage, it is advisable to use such

indicators as the amount of coverage (marginal income) and the coverage ratio.

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

The coverage ratio is the share of the coverage amount in the sales proceeds or the share of the average coverage in the price of the goods.

It is also important to determine at what volume of sales the gross costs of the enterprise will pay off. To do this, it is necessary to calculate the break-even point, at which revenue or production volume is accepted that provides coverage of all costs and zero profit. Those. the minimum amount of proceeds from the sale of products is revealed, at which the level of profitability will be more than 0.00%. If a business earns more than the breakeven point, then it is profitable. By comparing these two values of revenue, one can estimate the allowable decrease in revenue (sales volume) without the danger of being at a loss. The revenue corresponding to the break-even point is called the threshold revenue. The volume of production (sales) at the break-even point is called the threshold volume of production (sales).

In order to assess how much actual revenue exceeds the break-even revenue, it is necessary to calculate the margin of safety (percentage deviation of actual revenue from the threshold). To determine the impact of a change in revenue on a change in profit, the indicator of production leverage is calculated. The higher the effect of the production lever, the more risky in terms of reducing profits is the position of the enterprise.

To separate the total costs into fixed and variable, we use the method of the highest and lowest points, which involves the following algorithm:

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

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

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

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

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

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

The minimum and maximum costs for the production of shoes of models A and B, respectively, are 179,465 rubles. (358.93500) and 428180 rubles. (428.181000). The difference in the levels of production volume is 1100 pairs (1600-500), and in the levels of costs - 248715 rubles. (428180-179465). The rate of variable costs per item will be 226.1 (248715/1100). The total value of variable costs for the minimum volume of production is 113,045 rubles. (226.1500), and for the maximum volume - 361,760 rubles. (226.11600). The total value of fixed costs is 179465-113045=66420, 428180-361760=66420. Thus, for our example, the value of fixed costs will be 66420 rubles. and they will be distributed among the manufactured types of footwear in proportion to the total cost of each type of product.

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

The solution of the example is summarized in Table 16.

Table 16. Example 1 Solution

Indicator	Value, rub.
1.Revenues from sales	951008
2.variable costs	798132
3.fixed costs	66420
4.Cover amount, 1-2	152876
5.Coverage ratio, 4/1	0.16

6.Threshold revenue, 3/5	415125
7.Margin of safety, %, (1-6)/1*100	56.35
8.Profit	86456
9.Production Lever Effect, 4/8	1.77

Let's see how the profit of the enterprise will change if the production of unprofitable model A is abandoned. In this case, the company's revenue will be reduced by the amount of revenue from the sale of this type of product and the amount of revenue will be 753,508 rubles. (951008-197500).

At the same time, the total costs of the enterprise will also be reduced by the amount of variable costs necessary for the production and sale of brand A shoes. This value will be equal to 164,290 rubles. Since fixed costs do not depend on the amount of revenue, the refusal to manufacture brand A shoes will not affect their total value. Thus, the total costs of the enterprise without the production of footwear brand A will be 633842 rubles. (798132-164290). And the organization will not receive a loss in the course of its activities (753508-633842 = 119666 rubles). Using the method of calculating the average amount of coverage allows you to make a decision on the feasibility of further production of brand A shoes. The average amount of coverage for both brands of shoes is positive. If an enterprise reduces the production of brand A shoes by one unit, it will lose 66.6 rubles. from covering fixed costs. The exclusion from production of the entire volume of production of this brand will lead to losses in the amount of 33,300 rubles. (500·66.6). From the foregoing, we can conclude that brand A shoes should be kept in stock.

Thus, it is not always advisable to make a decision based only on the value of total costs and profit per unit of output, because in the end result the enterprise may lose profit. Now consider the situation (example 2), when the company plans to release new products - model B in the amount of 1700 pairs at a price of 467.40 rubles. for 1 pair. However, the production facilities of this organization are suitable for the production of only 4,000 pairs of shoes. And if it's going to manufacture Model B shoes, it will have to forego 500 pairs of other models. The question arises: should new products be introduced into the assortment, and if so, which products should be reduced?

The average value of variable costs for a new type of product is 375.34 rubles. Then the average coverage is 92.06 rubles. (467.40 - 375.34). The increase in the profit of the enterprise due to the production of model B shoes will amount to 156,502 rubles. (170092.06). Among all types of footwear produced by the enterprise, model B has the smallest average coverage (66.6 rubles). If you refuse to produce 500 pairs of shoes, the organization will lose 33,300 rubles, while at the same time, the company will receive an additional 156,502 rubles from the production of brand B shoes. The company's gain from a change in the assortment will be 123,202 rubles. (156502 - 33300). Let's see how the margin of safety, the effect of the production leverage and the profit of the enterprise will change if model B shoes are included in the assortment (table 17).

Table 17. Example 2 solution

Indicator	Value, rub.
1) Revenues from sales	1745588
2) variable costs	1520478
3) fixed costs	66420
4) Cover amount, 1-2	225110
5) Coverage ratio, 4/1	0.13
6) Threshold revenue, 3/5	515046
7) Margin of safety, %, (1-6)/1*100	70.49
8) Profit	158690
9) Production Lever Effect, 4/8	1.42

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

− profit increased from 86456 rubles. up to 158690 rubles;

− safety margin increased by 14.14% (70.49 - 56.35);

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

Thus, in a variable costing system, profit is shown as a function of sales volume, while in a full distribution system, it depends on both production and sales.

Both considered systems have their advantages and disadvantages. So, for example, when production exceeds sales, a full cost allocation system will show higher profits. In the event that sales exceed production, the higher profit will be reflected in the variable cost calculation. However, when calculating the cost of variable costs, information for making a decision can be obtained with a much smaller number of calculations. The choice is up to the management of the enterprise in order to ensure a stable position for its enterprise in the face of unstable demand with timely and effective actions. This is especially important in the manufacture of the entire range of children's shoes and when working with customers - with mothers and children, creating all the conditions for them to meet their interests.

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

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

In order to get the desired profit in an environment where prices for shoes and production volumes are dictated by the market, the company always faces a choice of what products and how much to produce in terms of production costs and taking into account the solvency of potential buyers.

The presence of high-quality, competitive footwear is a necessary prerequisite for the highly efficient functioning of a shoe enterprise.

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

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

Changes in the total cost, which includes all costs for the production and sale of shoes, depend on the ratio of cost changes for each costing item.

An important factor influencing the level of costs for the production of footwear is the change in the assortment and the technological process. (tables 18 - 21)

Table 18. Financial results of the enterprise selling children's shoes

Month	Outlet, steam	Costs, rub.			Cost, rub.	Marketable products (at the wholesale price), rub.	Profit, rub.
		Basic and auxiliary materials	Main and additional RFP with SVVF	Overheads			
I quarter– spring (56) - (15+19+22)							
January 3909699.75	7095	1756438.2	414631.8	1738629.75	3909699.75	4321564.5	411864.75
February 4976286.35	8987	2248821.72	525200.28	2202264.35	4976286.35	5473981.7	497695.35
March 5734226.3	10406	2576109.36	608126.64	2549990.3	5734226.3	6338294.6	604068.3
I quarter 14620212.4	26488	6581369.28	1547958.72	6490884.4	14620212.4	16133840.8	1513628.4
II quarter– summer (62) - (21+20+21)							
April 5587132.32	11088	2305971.36	614496.96	2666664.0	5587132.32	6098400.0	511267.68
May 5321078.4	10560	2196163.2	585235.2	2539680.0	5321078.4	5808000.0	486921.6
June 5587132.32	11088	2305971.36	614496.96	2666664.0	5587132.32	6098400.0	511267.68
II quarter 16495343.04	32736	6808105.92	1814229.12	7873008	16495343.04	18004800.0	1509457
III quarter– autumn (66) - (24+23+22)							
July 5933010.3	10122	2964936.24	697911.9	2270162.16	5933010.3	6533751.0	600740.7
August 6498058.9	11086	3247311.12	764379.7	2486368.08	6498058.9	7156013.0	657954.1

September 6215534.6	10604	3106123.68	731145.8	2378265.12	6215534.6	6844882.0	629347.4
III quarter 18646603.8	31812	9318371.04	2193437.4	7134795.36	18646603.8	20534646.0	1888042.2
IV quarter– winter (64) - (21+21+22)							
October 7266070.35	9135	3934992.6	874858.95	2456218.6	7266070.35	8138371.5	872301.15
November 7266070.35	9135	3934992.6	874858.95	2456218.6	7266070.35	8138371.5	872301.15
December 7612073.7	9570	4122373.2	916518.9	2573181.6	7612073.7	8525913.0	913839.3
IV quarter 22144214.4	2740	11992358.4	2666236.8	7485618.8	22144214.4	24802656.0	2658441.6
For the year 71906373.64	188876	34700204.64	8221862.04	28984306.56	71906373.64	79475942.8	7569569.16

Table 19. Financial results of the enterprise for the sale of women's shoes

Month	Outlet, steam	Costs, rub.			Cost, rub.	Marketable products (at the wholesale price), rub.	Profit, rub.
		Basic and auxiliary materials	Main and additional RFP with SVVF	Overheads			
I quarter– spring (56) - (15+19+22)							
January 2856754.8	3060	1671861.6	455695.2	729198	2856754.8	3241519.2	384764.4
February 3618556.08	3876	2117691.36	577213.92	923650.8	3618556.08	4105924.32	487368.24
March 4205419.04	4488	2447575.68	688352.96	1069490.4	4205419.04	4754228.16	548809.12
I quarter 10680729.92	11424	6237128.64	1721262.08	2722339.2	10680729.92	12101671.68	1420941.76
II quarter– summer (62) - (21+20+21)							
April 4503549.54	5334	2819819.1	451363.08	1232367.36	4503549.54	5198409.72	694860.18
May 4289094.8	5080	2685542.0	429869.6	1173683.2	4289094.8	4950866.4	661771.6
June 4503549.54	5334	2819819.1	451363.08	1232367.36	4503549.54	5198409.72	694860.18
II quarter 13296193.88	15748	8325180.1	1332595.76	3638417.92	13296193.88	15347685.84	2051491.96
III quarter– autumn (66) - (24+23+22)							
July 4038068.37	3801	2461033.47	528681.09	1048353.81	4038068.37	4831793.19	793724.82
August 4422646.31	4163	2695417.61	579031.67	1148197.03	4422646.31	5304452.97	881806.66
September 4230357.34	3982	2578225.54	553856.38	1098275.42	4230357.34	5061878.58	831521.24
III quarter 12691072.02	11946	7734676.62	1661569.14	3294826.26	12691072.02	15185635.74	2494563.72
IV quarter– winter (64) - (21+21+22)							
October 7169000.58	3402	5261975.46	750413.16	1156611.96	7169000.58	8649142.74	1480142.16

November 7169000.58	3402	5261975.46	750413.16	1156611.96	7169000.58	8649142.74	1480142.16
December 7510381.56	3564	5512545.72	786147.12	1211688.72	7510381.56	9061006.68	1550625.12
IV quarter 21848382.72	10368	16036496.64	2286973.44	3524912.64	21848382.72	26359292.16	4510909.44
For the year 58516378.54	49489	38333482.02	7002400.42	13180496.02	58516378.54	68994285.42	10477906.88

Table 20. Financial results of the enterprise for the sale of men's shoes

Month	Outlet, steam	Costs, rub.			Cost, rub.	Marketable products (at the wholesale price), rub.	Profit, rub.
		Basic and auxiliary materials	Main and additional RFP with SVVF	Overheads			
I quarter– spring (56) - (15+19+22)							
January 3662091.75	4275	2417213.25	602860.5	642618.0	3662691.75	4419495	756803.23
February 4639409.55	5415	3061803.45	763623.3	813982.8	4639409.55	5598027	958617.45
March 5371947.9	6270	3545246.1	884195.4	942506.4	5371947.9	6481926	1109978.1
I quarter 13674049.2	15960	9024262.8	2250679.2	2399107.2	13674049.2	16499448	2825398.8
II quarter– summer (62) - (21+20+21)							
April 3794943.0	5901	2338035.21	638960.28	817347.51	3794343.0	4450711.23	656368.23
May 3613660.0	5620	2226700.2	608533.6	778426.2	3613660.0	4238772.6	625112.6
June 3794343.0	5901	2338035.21	638960.28	817347.51	3794343.0	4450711.23	656368.23
II quarter 11202346	17422	6902770.62	1886454.16	2413121.22	11202346	13140195.06	1937849.06
III quarter– autumn (66) - (24+23+22)							
July 4792159.49	5292	3219403.02	429542.11	1143214.35	4792159.49	6099030	1306870.51
August 5249555.63	5796	3526012.83	470450.89	1252091.91	5249555.63	6679890	1430334.37
September 5020357.56	5544	3372707.92	449996.5	1197653.14	5020357.56	6389460	1369102.44
III quarter 15061072.68	16632	10118123.77	1349989.5	3592959.4	15061072.68	19168380	4107307.32
IV quarter– winter (64) - (21+21+22)							
October 4419723.0	4389	3032008.98	661466.19	726247.83	4419723.0	5207109.6	787386.6
November 4419723.0	4389	3032008.98	661466.19	726247.83	4419723.0	5207109.6	787386.6
December 4630186.0	4598	3176390.36	692964.58	760831.06	4630186.0	5455067.2	824881.2
IV quarter 13469632.0	13376	9240408.32	2015896.96	2213326.72	13469632.0	15869286.4	2399654.4
For the year	63390	35285565.51	7503019.82	10618514.54	53407099.87	64677309.46	11270209.59

53407099.87							

The data of tables 18 - 21 indicate that with 100% of the sale of footwear, compensation is provided not only for the production and sale of footwear, but also net profit remains, which indicates the effective operation of the enterprise for the analyzed month, as well as the correct marketing assortment policy of the enterprise. Such a result of the work will allow the enterprise to distribute net profit for the formation of a financial reserve, the payment of dividends, the development of production, the financing of social programs, etc.

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

In addition, tables 18-21 show that if men's shoes are sold below 48%, women's shoes - 44%, and children's shoes 83%, then the company suffers losses, which leads to the need to reduce production, delay payment of wages to employees, etc. .

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 20%), 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 solvency of customer demand and active work in the market to maintain and form demand for the company's products, and organize effective distribution and promotion channels for goods.

In a dynamically changing market environment, the performance of an enterprise, including a shoe one, 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, when developing an assortment policy, shoe enterprises should focus on both external (price and consumer niche, competing enterprises, market conditions, etc.) and internal factors, such as sales volume, profitability, covering basic costs, etc. However, it is impossible take into account and provide for 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 the lower prices of competitors, it is necessary to reduce too large stocks, get rid of damaged, defective shoes, liquidate leftovers,

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, it 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, which would not allow other competing enterprises to enter it and would cause a positive reaction from consumers. The assortment policy consists in developing the implementation of decisions regarding the nomenclature (names) of manufactured products, the diversity of the assortment of one name, the need to expand the range of products produced.

To determine the volume of expected demand by consumers for new products and ensure a balance between supply and demand, it is advisable for shoe enterprises to use the method of expert assessments.

A survey of experts (specialists in trade and industry) is carried out when samples of new products are ready, which are necessary for examination.

Based on the results of the expert survey, a final report is drawn up, where the expected volumes of demand for the company's products are determined. Based on these predictive recommendations, a survey of consumers and the production capabilities of the enterprise, an optimal assortment structure is compiled.

One of the most difficult issues in the methodology of expert surveys is the selection of experts and the formation of a commission of experts with the highest degree of agreement of opinions and a high level of competence.

The level of competence - the key criterion for selecting experts - is a subjective concept, a unified methodology for assessing the competence of experts has not been developed.

To form an optimal assortment policy and demand for the products of a shoe company, it is proposed to use one of the methods for assessing the competence of experts, which is based on the calculation of the coefficient of competence Kj.

The coefficient of competence Kj is calculated on the basis of the expert's judgment about the degree of awareness of the problem being solved and the indication of the sources of argumentation of his own opinion.

Competence coefficient (3) is calculated by the formula:

$$Kj = 1/2 \times (Kuj + Kaj) \qquad (3)$$

where Kuj is the coefficient of awareness on the problem;

Kaj is the coefficient of argumentation on the same problem.

The considered method for assessing the competence of experts can be used if there is sufficient reasoning about the reliability of the results of their work.

For the reasonable formation of a commission of experts with the highest degree of agreement of opinions, an algorithm has been developed, the mathematical justification of which is presented in the article.

This software product allows you to select a subgroup of experts from the existing group of experts with the highest degree of agreement of opinions (Figure 3).

Figure 3 - Software for assessing the consistency of opinions of experts and their level of competence

A software product was also developed for calculating the main economic indicators for a shoe company.

This algorithm allows you to automate the calculations of the main economic indicators for a shoe company.

For greater clarity of the structure of the algorithm, calculations are performed on separate Excel sheets for expense items.

Cells highlighted in green must be filled with initial data. All other cells of the calculation tables will be filled with calculated data or data from lookup tables.

On the "Manufacturer" sheet the production program of the enterprise for the year is calculated. By setting the planned production volumes of each model per day, as well as the estimated production time for each model and the cost of the product, we obtain the annual production volume in kind, value terms, as well as in labor hours for each model and for the enterprise as a whole.

We define the base model and on the sheet "Calculation of the coefficient. labor.", by setting the labor intensity of a unit of product calculated by technologists in hours for each model, we obtain the annual output in labor hours for each model, as well as the labor intensity coefficients of each model, taking into account the output.

On the sheet "Labour resources" we calculate the composition of the labor collective and the balance of working time of one average worker for the planned year.

On the sheet "Calculation of salary" we perform the calculation of payroll funds.

On the sheet "Consumption rates of mater." we fill in the tables on the consumption of basic and auxiliary materials and get the cost of materials for each model per 100 pairs. The total costs for basic and auxiliary materials are summarized in a table on the sheet "General materials."

On subsequent sheets, respectively, calculations of fuel and energy costs, expenses for the maintenance and operation of equipment, and overhead costs are performed.

On the "Cost price" sheet, the cost per calculation unit is calculated by models, and the following is calculated: wholesale price, profit and profitability, costs per ruble of marketable products, conditionally variable and conditionally fixed costs. On the same sheet, the break-even point and the margin of financial safety for each model are analytically calculated.

The level of profitability should be in the range from 10 to 25%. Based on the indicators obtained, the sales proceeds are calculated, gross proceeds, taking into account property tax of 2.2% and income tax of

20%, as well as net profit for models and for the enterprise as a whole, subject to the sale of the entire volume of manufactured products. An example of the operation of the software product is shown in Figures 9-12.

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

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

The basis for the formation of criteria for assessing the competitiveness of enterprises in the regions of the Southern Federal District and the North Caucasus Federal District is the content of the concept of "competitiveness of an enterprise", which refers to its advantages over other enterprises in ensuring the economic development of the region, as well as in the innovative and investment potential of international cooperation. The content of the concept is transformed into a general model for determining the competitiveness of an enterprise (formula 4).

$$K_{\Pi\kappa} = f(3_{pe2}; \Pi_{u\mu в}; \Pi_{u\mu\mu o в}) , \quad (4)$$

where CPC - assessment of the competitiveness of the enterprise;

Zreg - a criterion for assessing the importance of the enterprise for the economic development of the region;

Pinv - criterion for assessing the investment potential of the enterprise;

Pinnov - a criterion for assessing the innovative potential of the enterprise.

Thus, based on these competitiveness criteria, we have proposed a system of indicators for assessing the importance of any enterprise for the development of the regions of the Southern Federal District and the North Caucasus Federal District, which is presented in Table 22.

Evaluation of the innovative and investment potential of the enterprise. The innovative potential is determined by the number of branches included in the enterprise. The greater the number of branches, the higher the level of competition, and competition is an incentive for innovation. In addition, the more innovative active branches in the enterprise, the higher the innovative potential of the enterprise itself.

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

Table 22. Indicators for assessing the importance of the enterprise for the development of the regions of the Southern Federal District and the North Caucasus Federal District

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

To assess the effectiveness of the developed innovative technological processes, it is proposed to use the efficiency coefficient (Kef), the value of which should be considered as the value of the concordance coefficient for assessing the results of a priori ranking (W), which varies from 0 to 1. If its value tends to one, then this means that the manufacturer managed to find the most optimal solution for the innovative technological process, but if its value tends to zero, then an analysis of the reasons for such an

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unsatisfactory result and the search for errors that provoked such a result, and ways to eliminate the mistakes made are required.

$$K_{_{\text{эф}}} = K_{_{\Pi T}} \cdot K_{_{\text{з}}}{}^{i} \cdot P_{_{s}} \cdot C \cdot S_{_{\text{общ}}} \cdot 3_{_{\text{ф}}} \cdot T_{_{\text{б.у.}}} \cdot \Pi p \cdot R \cdot 3_{_{\text{1р тт.}}} \cdot 3_{_{\text{усл.пер.ед}}} \cdot 3_{_{\text{усл.пос.ед..}}} \quad (5)$$

Labor productivity (KPT)

$$K_{_{\Pi T}} = \frac{P}{H_{_{\text{выр}}}}, \quad (6)$$

where P – flow task, steam;

$H_{_{\text{выр}}}$ - design output rate, par.

Loading workers (Kzi)

$$K_{_{\text{з}}}{}^{i} = \frac{\text{Ясд}^{P}}{\text{Ясд}^{\Phi}}, \quad (7)$$

The efficiency factor of the technological process is calculated by the formula:

where Ясд^{P} - estimated number of workers, people;

Ясд^{Φ} - the actual number of workers, pers.

Shoe output per 1 m2 (Ps)

$$P_{_{s}} = \frac{P}{S_{_{np}}}, \quad (8)$$

where $S_{_{np}}$ - production area, m2.

	B	C	D	E	F	G
19	**Расчет оптовой цены (Цопт=Цена/1,18)**					
20	**Модель**	**Цена**	**Оптовая цена**			
21	Зимние сапоги (модель А)	1400,00	1186,44			
22	Осенние ботинки (модель Б)	1360,00	1152,54			
23	Весенние полуботинки	1220,00	1033,90			
24	Летние сандалии (модель Г)	890,00	754,24			
25						
26	**Расчет основных показателей**					
27						
28	Модель / Показатель	Зимние сапоги (модель А)	Осенние ботинки (модель Б)	Весенние полуботинки (модель В)	Летние сандалии (модель Г)	
29	Прибыль (руб.)	171,59	401,59	250,25	102,47	
30	Рентабельность (%)	16,91	53,48	31,93	15,72	
31	Затраты на рубль товарной продукции (руб.)	85,54	65,16	75,80	86,41	
32	Затраты условно-переменные (руб.)	787,03	557,61	601,64	492,29	
33	Затраты условно-постоянные (руб.)	227,82	193,34	182,01	159,48	
34	Точка безубыточности (пар)	26954,41	13096,67	19486,94	28331,98	
35	Запас финансовой прочности (%)	42,96	67,50	57,89	39,12	
36	Выручка от реализации (руб.)	56 066 408,64	46 447 362,00	47 848 892,00	35 099 312,64	
37	Валовая выручка (руб.)	8 583 395,54	16 483 643,02	11 940 489,91	5 068 877,96	
38	Чистая прибыль(руб.)	6 677 881,73	12 824 274,27	9 289 701,15	3 943 587,05	
39						
40	Чистая прибыль предприятия за год по всем моделям (руб.) = 32 735 444,20					
41						

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Figure 4 - Calculation of the main economic indicators (sheet "Cost").

	Наименование оборудования	Количество оборудования, шт.	Мощность электродвигателя, кВт	Установленная мощность, кВт	Цена за единицу оборудования, руб.	Стоимость оборудования, руб.
1	Капитальные вложения на технологическое оборудование, обеспечивающее выпуск всех моделей					
3	S 120C	9	1,1	9,9	27300	245700
4	HSP588/3	2	0,8	1,6	54000	108000
5	SS 20	3	0,5	1,5	15900	47700
6	A2000	2	2,1	4,2	127000	254000
7	RP67TE	3	1	3	37800	113400
8	Швейные машины: Pfaff	4	0,27	1,08	17560	70240
9	Pfaff 574-900	4	0,27	1,08	79600	318400
10	Pfaff 1243-750/01	1	0,27	0,27	79400	79400
11	GP 2	1	0,27	0,27	19000	19000
12	GRAMAC 652	2	0,27	0,54	21300	42600
13	02015/P5	1	0,23	0,23	42600	42600
14	10/11/C	2	0,5	1	51300	102600
15	1200	1	0,25	0,25	54000	54000
16	CD 3000U	2	2,7	5,4	35700	71400
17	Термоактив. 133	1	4,3	4,3	130000	130000
18	AS 1880 K	1	7	7	252600	252600
19	FO 2016	1	3	3	87000	87000
20	G50 4CF	1	1,2	1,2	15700	15700
21	SR 1006	2	0,18	0,36	29000	58000
22	G 12/1	2	1,9	3,8	54000	108000
23	K73STIC	1	5,5	5,5	157680	157680
24	PIC K24SZ	1	5,5	5,5	285100	285100
25	02068/P4	2	0,6	1,2	11200	22400
26	01276/P12	2	0,18	0,36	18000	36000
27	TL75	1	0,1	0,1	15200	15200
28	04222/P1	1	0,42	0,42	49400	49400
29	05054/P1	1	0,25	0,25	12300	12300
30	FR 3500	1	13	13	41200	41200
31	Конвейер 173226/P1	1	1,1	1,1	125000	125000
32						0
33						0
34	Итого	56		77,41		2964620
35	С учетом затрат на монтаж (10%)					3261082

Общие матер. | **Оборудование** | Топливо и энергия | РСЭО | Общепроизв

Figure 5 - Calculation of the cost of maintenance and operation of equipment (sheet "Equipment").

Equipment cost per unit flow task (C)

$$C = \frac{T}{P}, \qquad (9)$$

where T is the cost of equipment, rub.

Total price (Stotal)

$$S_{общ} = \sum_{i=1}^{n} S^{i}, \qquad (10)$$

where S^{i} - price for the i-th operation;

n is the number of operations.

The margin of financial strength is calculated according to the following dependence (Zfp)

$$Zfp = \frac{B_2 - T_{б.y}}{B_2} \cdot 100 (\%), \qquad (11)$$

where B2 is the output of marketable products in the planned period in physical terms of the pair;

Tb.y - breakeven point, pairs.

The break-even point is determined by the formula (Tb.y):

$$Tb.y = \frac{З_{усл.пост.}}{Ц_{ед.} - З_{усл.пер.ед.}} \text{ (pairs)}, \qquad (12)$$

where Zusl.post - total fixed costs of production per unit of production, rub.;

Ced. - price of a unit of production, rub.;

Zsl.trans.un. - total variable costs of production per unit of production, rub.

The profit of a unit of production (Ex.) is determined by the following relationship:

$$Etc. = Tsopt - C, \qquad (13)$$

where Tsopt is the wholesale price of a unit of production (sales price minus value added tax in the amount of 10% for children's shoes and 18% for other types), rub.;

C - the total cost of a unit of production, rub.

Figure 6 - Calculation of the production program of the enterprise for the year (sheet "Production program").

Product profitability (R) is determined by the following formula:

$$R = \frac{\Pi_p}{C} \cdot 100 \,(\%), \qquad (14)$$

where Pr - profit from the sale of a unit of production, rub.;

C - the total cost of a unit of production, rub.

Costs per 1 rub. marketable products (Z1r etc.) is determined by the following formula:

$$Z1r \text{ etc.} = \frac{C}{\text{Ц}_{onm}} \cdot 100 \,(\text{cop}), \qquad (15)$$

where C is the total cost of a unit of production, rub.

Tsopt - wholesale price of a unit of production (sales price minus value added tax in the amount of 10% for children's shoes and 18% for other types), rub.

Conditionally variable costs (total variable costs of production of a unit of output) (Cusl. per.unit) is defined as:

Zusl. before. \u003d Spol - (5 st.s.pol. + 6 st.s.pol. + 7 st.s.pol. + 8 st.s.pol. + 9 st.s.pol.); (rub.)   (16)

Semi-fixed costs (total fixed costs of producing a unit of output)

Zusl. pos.ed \u003d Spol. - (1 st.s.pol. + 2 st.s.pol. + 3 st.s.pol. + 4 st.s.pol.); (rub.)   (17)

Software was also developed to select the optimal power.

At the same time, as criteria for a reasonable choice of the optimal power in the formation of the algorithm, it was justified to choose those criteria that have the greatest impact on the cost of finished products, namely:

– wage losses per unit of output, rub.;
– production of shoes, 1 m2;
– percentage of workload of workers,%;
– labor productivity of one worker, a pair;
– specific reduced costs per 100 pairs of shoes, rub.;
– cost of equipment per unit flow task (C)

– total price (Stotal);
– margin of financial strength (Zfp);
– break-even point (Tb.y);
– unit profit (Ex.);
– product profitability (R);
– costs for 1 rub. marketable products (Z1r etc.);
– conditionally variable costs (Zusl. per.unit);
– conditionally fixed costs (Zusl. pos.ed).

From the above criteria, in our opinion, the manufacturer has the opportunity to give preference to those that, from his point of view, would guarantee him the production of import-substituting, competitive and in-demand products, namely:

– labor productivity of 1 worker is the most important labor indicator. To some extent, all the main indicators of production efficiency and all labor indicators depend on the level and dynamics of labor productivity: production, number of employees, wages, wages, etc., to increase labor productivity, the introduction of a new techniques and technologies, extensive mechanization of labor-intensive work, automation of production processes, advanced training of workers and employees, especially when introducing innovative technological processes based on universal and multifunctional equipment;

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

- reduced costs - the sum of current costs, taken into account in the cost of production, and one-time capital investments, the comparability of which with current costs is achieved by multiplying them by the standard coefficient of efficiency of capital investments;

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

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

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

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

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

- conditionally variable costs (total variable costs of production of a unit of output) (Cusl. per. unit), which do not depend or almost do not depend on changes in the volume of production (5 st. - the cost of preparing and developing production; 6 st. - costs for the maintenance and operation of equipment; 7th item - costs for general production needs; 8th item - costs for general business expenses, they, together with conditionally fixed costs, constitute the production cost; 9th item - costs for commercial expenses. All these articles are conditionally forming - variables and expenses and semi-fixed costs make up the full cost, that is, semi-variable costs can be defined as the full cost - semi-fixed costs, and vice versa,conditionally fixed costs can be defined as the full cost - conditionally variable costs);

- the cost of 1 rub. marketable products show the relative amount of profit for each ruble of current expenses, that is, this is the ratio of the cost of a unit of production to the wholesale price, which characterizes the effectiveness of the measures taken to increase the competitiveness and demand for products in demand markets.

To convert dimensional estimates of indicators into dimensionless ones, it is proposed to use the index method. Indices of dimensionless indicators are determined by formula (18) for positive indicators with a positive trend - growth (for example, profitability of sales, labor productivity) and by formula (19) for negative indicators with a positive trend - decrease (for example, depreciation of fixed assets, excess of stocks of finished products in the warehouse compared to the norm, staff turnover rate), taken mainly from the indicators that form the cost of production:

$$O_i = X_i / X_i^{\max}, \qquad (18)$$

$$O_i = X_i^{\min} / X_i, \qquad (19)$$

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

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

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

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

Stage 4. Assessment of the competitiveness of the goods. It is carried out for light industry goods according to their demand in the domestic market.

Stage 5. Calculation of a generalizing indicator of the competitiveness of an enterprise. Quantitative assessment of the competitiveness of the enterprise is proposed to be determined by the following formula (3).

$$K_{\Pi} = \sum_{i=1}^{m} \alpha_i \times O_i , \qquad (20)$$

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

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

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

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

The values of the assessment of the competitiveness of an enterprise can theoretically vary from 0 to 100 (ratio 21).

$$Kp = 0 \div 100 \qquad (21)$$

For the qualitative characteristics of the obtained assessments of competitiveness, a scale for assessing the quality level is required. In economic practice, the principle of building scales with equal steps, progressive and regressive scales are used. Progressive and regressive scales are most often used for material incentives. We believe that the scale with an equal step is the most appropriate, since, firstly, it corresponds to the solution of a practical problem (specification of the quality level of competitiveness), and secondly, it is easy to build and use. The scale step is defined as 100 (maximum score): 4 (number of levels) = 25. Another step value is also possible, which is determined by the goals and objectives that the enterprise itself forms.

As a result of the calculation, the following scale for assessing the quality level of the competitiveness of an enterprise was obtained (table 23)

Table 22. Scale for assessing the quality level of enterprise competitiveness

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

$$Kef \u003d K1\ K2\ K3\ K4\ K5\ K6\ K7\ K8\ K9\ K10\ K11\ K12, \qquad (22)$$

where Kef is the weighting factor for assessing the effectiveness of innovative technological processes, formed for the production of competitive and popular products

K1 - the weight of labor productivity (PT);

K2 - the weight of the load of workers (ZR);

K3 is the weight of shoe production (Ps);

K4 - the weight of the cost of equipment per unit of the flow task (C);

K5 - the weight of the total price per unit of production (Stotal);

K6 - the weight of the margin of financial strength (Zfp);

K7 - the weight of the break-even point (Tb.y);

K8 - the weight of the profit per unit of production (Ex.);

K9 - the weight of the profitability of products (R);

K10 - the weight of the costs per 1 ruble of marketable products (Z1r.t.p);

K11 - the weight of conditionally variable costs (total variable costs of production per unit of output) (Cusl.per.unit);

K12 - the weight of conditionally fixed costs (total fixed costs of producing a unit of output) (Cusl.cons.unit)

Cost of services and products -this is the current costs of the enterprise for the production and sale of services and products, expressed in monetary terms. When calculating the cost of services and products<u>kci</u>and all expenses of the enterprise are classified according to various criteria:

- Depending on the nature of their attribution to the cost of services and products, they are divided into 2 groups: direct and indirect.

*Direct*called such costs that can be directly attributed to a particular type of product in the development of more than one of its types (materials, fuel, energy).

Indirect -expenses that cannot be directly attributed to the cost of various types of products in the manufacture and repair of more than one of its types, and then distributed between them in proportion to other costs of funds or labor.

- depending on the change in the volume of production, all costs are divided into conditionally variable (proportional) and conditionally constant (disproportionate).

*To conditional variables*include costs that change in proportion or almost in proportion to changes in the volume of production (the cost of materials and energy for technological purposes, the

wages of production workers, etc.).

To conditionally constant include expenses that do not depend or almost do not depend on changes in the volume of production (depreciation deductions from the value of fixed assets, rent, expenses for the maintenance of buildings and structures, wages of managers, specialists and employees, etc.):

- by economic role in the production process: basic and overhead;

- by composition (homogeneity): single-element, complex;

- according to the frequency of occurrence: current and one-time.

Non-recurring - costs for the preparation and development of production new types of products_kci_and, the costs associated with the launch of new production and other:

- by participation in the production process: industrial and commercial;

- by efficiency: productive, unproductive.

Costs are considered productive. for the production of products of established quality with rational technology and organization of production.

Unproductive expenses are the result of shortcomings in the technology of organizing production (losses from downtime, defective products, overtime pay, etc.).

Productive expenses are planned, while non-productive expenses are not planned.

Calculating the cost of services and products called the definition of the cost of manufactured products and services provided, carried out for individual cost items. The calculation of the cost price during costing is carried out on standard costing units_itzy_.

Planned cost estimates are compiled according to the nomenclature of costing items:

1. Raw materials and basic materials (taking into account transportation and procurement costs and excluding sold waste).

2. Auxiliary materials.

3. Fuel and electricity for technological purposes.

4. Basic and additional wages of production workers with insurance contributions to off-budget funds.

5. Costs for preparation and development of production.

6. Expenses for the maintenance and operation of equipment (RSEO).

7. General production expenses (shop expenses).

8. General running costs.

9. Payments for compulsory property insurance.

Production cost

10. Commercial (non-production) expenses.

Full cost.

Production cost estimates and financial results

To determine the total amount of all planned costs at the enterprise and the mutual linkage of cost, profit and profitability indicators with other indicators, an estimate of production costs by economic elements is compiled, which includes the costs of all structural divisions of the enterprise involved in the provision of services (manufacturing of products_kci_and).

cost estimate a consolidated document is considered to characterize the monetary expression of all material, energy costs necessary to ensure the fulfillment of the plan for the production of products and services.

The costs included in the estimate are grouped as follows.

Costings

1. Raw materials and basic materials.

2. Auxiliary materials.

3. Purchased products and semi-finished products.

4. Fuel from the side.

5. Energy from outside.

6. The basic and additional wages of industrial and production personnel (PPP) with deductions for the unified social tax.

7. Depreciation of fixed assets for full recovery.

8. Other expenses.

Formation of financial results. The final financial result (profit or loss) is made up of the financial result from the sale of products (works, services), fixed assets and other property of the enterprise and income from non-sales operations, reduced by the amount of expenses on these operations.

Profit Loss) from the sale of products (works, services) and goods is defined as the difference between the proceeds from the sale of products (works, services) in current prices, excluding VAT and excises, and the costs of its production and sale.

Planned profit (Ppl):

$$\Pi_{пл} = (В \cdot Ц) - (В \cdot С), \qquad (23)$$

В - release of marketable products in the planned period in physical terms;

P - the price for 1 pair of shoes (unit of production) minus VAT and excises - this is the wholesale price.

C - the cost of a full unit of production.

Profit of 1 pair (P1):

$$\Pi_1 = Ц_{on} - C^1, \qquad (24)$$

where Tsopt - wholesale price of 1 pair,

C1 - the cost of 1 pair.

The profitability of products reflects the relationship between the profit from the sale of products and its cost.

It shows the relative amount of profit and each ruble of current expenses and is determined by the formula:

$$R_n = \frac{\Pi_p}{3} \cdot 100 , \qquad (25)$$

where is the profitability of products; R_n

Pr - profit from the sale of products;

Z - costs (cost).

$$R = \frac{\Pi}{C/C} \cdot 100 \ (\%) \cdot \text{ - calculation for 1 pair. (26)}$$

Revenue from product sales(works and services) is determined either as it is paid, or as goods are shipped (works, services are performed) and settlement documents are presented to the buyer (customer).

*To income*relate:

- income received on the territory of the Russian Federation and abroad from equity participation in the activities of other enterprises, dividends on shares and income on bonds and other securities owned by the enterprise;

- income from the rental of property;

- income from before the valuation of inventories and finished products;

- fines, penalties, forfeits and other types of sanctions awarded or recognized as debtors for violation of the terms of business contracts, as well as income from compensation for losses;

- profit of previous years, revealed in the reporting year;

- other income from operations directly related to the production and sale of products (works and services).

Costs and losses include:

- the costs of maintaining mothballed production facilities and facilities (except for costs reimbursed from other sources);

- losses not compensated by the perpetrators from downtime due to external reasons;

- losses from the markdown of inventories and finished products;

- losses on operations with containers;

- court costs and arbitration costs;

- awarded or recognized fines, penalties, forfeits and other types of sanctions for violation of the terms of economic contracts, as well as expenses for compensation for losses;

- losses of previous years identified in the current year;

- non-compensated losses as a result of fires, accidents, other emergencies caused by extreme conditions; non-compensated losses from natural disasters (destruction and damage to production

stocks of finished products and other material assets, losses from production stoppages, etc.), including costs associated with the elimination of the consequences of natural disasters; losses from theft, the perpetrators of which have not been established by court decisions.

Break-even analysis allows you to determine the minimum required volume of product sales, in which the company covers its costs and breaks even, not making a profit, but also does not suffer losses.

In the most general form, the activity of any enterprise is carried out according to the scheme "costs - production process - profit".

The break-even point (Tb / y) is determined by the calculation according to the following formula

$$Т\,Б.\,У. = \frac{УПЗ \cdot КОЛИЧЕСТВО\ ПРОДУКЦИИ}{Ц - УПППЗ} \qquad (27)$$

where UPF - conditionally fixed costs per unit of output, rub.; UPPP - conditionally variable costs per unit of output, rub.; C - the price of a unit of production without VAT, rub.

To build a break-even chart, you should draw up an equation of the following form:

y1=*ah;*

y2=*ao+ax*

where y1 - revenue, rub; y2 - costs (total cost) for production, rub.;*a*- unit price without VAT, rub.; x - the planned volume of sales of products, pairs; a0 - the sum of the CPL; a1 - the amount of CPPZ per unit of production, rub.

The margin of financial strength (Zf) shows how much you can reduce the volume of production, working break-even, not making a profit, but not suffering losses:

$$3\phi = \frac{В - Т\delta.у.}{В} \cdot 100 \ (\%), \qquad (28)$$

where T used - breakeven point

When calculating dimensionless estimates of enterprise competitiveness indicators using formulas 18 and 19 with the help of software, it becomes necessary to formulate these same criteria as their evidence base. So, for example, the profit per unit of production is calculated depending on the profitability of the product, that is, first the profitability is formulated from 5% to 25%, and then the profit per unit of production is laid down. The same feature exists with the definition of the criterion of labor productivity, because first they use innovative technological processes formed on the basis of universal and multifunctional equipment, the

Clarivate Analytics *indexed*

maintenance of which should be trusted by highly qualified and responsible performers, who empathize with the overall result of the work of the entire technological cycle, guaranteeing them the production of demanded and competitive products, which are in high demand among consumers of domestic markets. The calculation of semi-fixed costs for the production of a unit of output and semi-variable costs for the production of a unit of output is interconnected with the peculiarities of organizing the production of competitive and popular products, including for children. An analysis of the performance of leading foreign manufacturers confirms the fact that if conditionally fixed costs amount to 20% - 40% of the cost of production, then, of course, conditionally variable costs - 60% - 80%. At the same time, it is again necessary to focus on the peculiarity of production products for children, when and profit, profitability, semi-fixed costs and semi-variable costs are formed on the basis of the implementation of the requirements of technical regulations and regulatory documents and acts, guaranteeing them life safety when using them. And if this is due to the need to produce them with such stringent characteristics, the state and manufacturers are obliged to be interested in

each other and provide manufacturers with compensation for additional costs for compliance with them and a guarantee that manufactured products will not harm the health of children.

Of course, if the criterion for the loss of wages per unit of production should tend to zero, and the volume of footwear output from 1 m2 should tend to its maximum possible value, and the costs per 1 ruble of marketable output should tend to their minimum possible value, and the cost of equipment per unit of flow task also strive for its minimum possible value, and other criteria - for their maximum possible value - in the aggregate, the dimensionless assessment of the effectiveness of the developed innovative technological processes (K) should always strive for unity and thereby always confirm that the designed innovative technological process for the enterprise for production by them import-substituting products will be successful in their activities for the benefit of the population of those regions where they will operate,being a city-forming city for these small medium-sized cities and in which all branches of government are interested - both federal and regional and municipal.

Table 24. Calculation of technical and economic indicators at optimal power with a range of 300-900 pairs in the production of men's shoes / women's shoes

Power*	Type of equipment*	Optimal power, steam per shift	Labor productivity of 1 worker, steam	Workload percentage, %	Wage losses per unit of output, rub	Specific reduced costs per 100 pairs of shoes, rub
300-500	1	500/500	28.09/27.73	61.39/62.18	13.68/13.4	6735.36/6980.5
500-700	1	556/700	27.73/27.73	69.14/69.14	9.83/9.83	6404.71/6277.43
700-900	1	889/847	28.09/27.73	77.20/74.5	6.42/7.54	5236.17/6277.43
300-500	2	500/500	28.09/24.45	61.39/63.9	13.68/14.01	6728.68/7630.92
500-700	2	556/556	27.91/27.73	68.70/69.14	9.97/9.83	6083.28/6404.71
700-900	2	889/812	28.09/25.64	77.20/75.4	6.42/7.77	5240.72/6060.55
300-500	3	500/500	28.09/27.0	61.39/61.74	13.68/14.02	7533.95/7827.12
500-700	3	700/556	28.12/29.32	67.28/68.21	10.56/9.71	6734.02/6607.65
700-900	3	889/847	09/28/27.0	77.20/74.7	6.42/7.66	5876.59/6341.05

* - power options and types of equipment are similar

The characteristics of competitive advantages in the production of the entire range of footwear for making a decision on its manufacture, calculated

using the same software product, are shown in Table 25.

Table 25. Calculation components for the entire range of footwear.

Indicators	Shoe type	Types of shoes

		Spring	Summer	Autumn	Winter
Unit cost products, rub.	Men's	856.77	643.72	998.5	**1007.07**
	Women's	933.51	844.31	1062.37	**2107.29**
	Children's	**551.05**	**503.89**	**586.15**	795.41
Expenses on the main materials, rub.	Men's	541.61	378.64	623.16	**660.42**
	Women's	523.71	511.6	618.52	**1503.57**
	Children's	**235.78**	**200.05**	**280.76**	415.5
Expenses on the auxiliary materials, rub.	Men's	23.82	17.57	28.16	**30.4**
	Women's	22.65	17.05	24.31	**43.16**
	Children's	**11.78**	**7.92**	**12.16**	15.26
Salary pay	Men's	141.02	108.28	**161.1**	150.71
	Women's	148.92	84.62	139.09	**220.58**
	Children's	**58.44**	**55.42**	**68.95**	95.77
Unit Profitability products, rub.	Men's	10.75	14.65	13.36	**15.12**
	Women's	11.88	13.37	16.42	**17.11**
	Children's	**9.53**	**8.39**	**9.19**	10.72
Expenses for 1 rub. commodity products, rub.	Men's	82.88	85.35	**86.64**	84.88
	Women's	**88.12**	86.63	83.57	82.89
	Children's	**90.47**	**91.62**	**90.8**	89.28

Thus, the software developed by the authors for evaluating the effectiveness of the formed innovative technological processes for the production of an import-substituting assortment of footwear, taking into account the calculated costing components for the production of the planned assortment, allows making a justified decision on its launch, a decision on its balance, guaranteed demand and ensuring a stable financial position for the enterprise.

In addition, the developed software allows regional and municipal branches of government, together with future manufacturers of the entire range of footwear in single-industry towns, to form the volume of footwear production not only taking into account its needs, but also guarantee enterprises a stable financial condition by providing them with stable TEP, that is, they will the foundations have been created for the formation of new jobs with the simultaneous solution of all social problems, which, unfortunately, are typical today for most of such small and medium-sized cities of the Russian Federation.

The choice of technology that can effectively achieve the intended goals in the face of fierce competition will ensure that the developed range of shoes will be chosen by the buyer and allow the company to maximize profits.

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

In the cost of production of shoes, the largest share is the cost of raw materials and basic materials, and then wages and depreciation.

The authors believe that the advantages of direct molding of the bottom of the shoe will undoubtedly interest manufacturers to produce such an assortment that will not only meet the trends of fashion, but, most importantly, satisfy the demand, taking into account their functional requirements for the shoe itself, namely, for athletes, for recreation, for the elderly, for people with minor pathological deviations of the foot, creating comfortable conditions for them and satisfying the demand for it, covering the deficit by varying the price of it.

One of the conditions for the competitiveness of an enterprise is the organization of effective interaction with parties interested in the successful functioning of this enterprise. Every enterprise, even small ones, has several groups of subjects with different interests, with whom it can be in temporary

or permanent cooperation. The study of these interests, ways of solving emerging problems between external and internal participants, establishing relationships between partners, are devoted to the research of the authors in order to guarantee all interested parties the implementation of the main principle - the interests of all parties are legitimate and require their satisfaction and respectful attitude.

The production of footwear by the injection method is possible with the use of artificial and synthetic leathers and textile materials, which will reduce the cost and make a big profit, because. the range of these materials is cheaper and much more diverse, which means that the entire range of footwear will be more in demand, which, ultimately, forms this very efficiency of the enterprise's work results

The cost reduction due to changes in the prices of materials () is determined by the following relationship:$\Delta C_{ц}$

$$\Delta C_{ц} = \left(\frac{N^i_{отч} \cdot Ц^i_{пл}}{N^i_{отч} \cdot Ц^i_{отч}} \cdot 100 - 100 \right) \gamma_{ц}, \quad (29)$$

where is the consumption rate of the i-th type of material before the introduction of a new method $N^i_{отч}$ fastenings;

and - the price of 1 dm2 of the type of material before and after the introduction of a new$Ц^i_{пл} Ц^i_{отч} i$ method, respectively, rub.;

- the share of materials for which the price has changed, %.$\gamma_{ц}$

Another factor in reducing the cost is the reduction in labor intensity, which is ensured by the injection method, on which the costs under the item "Basic and additional wages of production workers with insurance contributions to non-budgetary funds" depend.

Savings on wages (ΔSW) is determined by the following relationship:

$$\Delta ЗП = (\rho_1 - \rho_2)(1 + \frac{Д}{100})(1 + \frac{СВВФ}{100}), \quad (30)$$

where ρ_1 and ρ_2 – price before and after the introduction of the new method, rub.;

D - additional wages of production workers, %;

SVVF - insurance premiums to off-budget funds, %.

At the same time, for the introduction of the injection method, it is necessary to use more expensive equipment (injection molding machine), which will affect the increase in the cost of shoes due to the increase in the cost of depreciation and repair fund (under the article "RSEO").

The increase in prime cost due to the use of expensive equipment (ΔSRES) is calculated according to the following relationship:

$$\Delta C_{РСЭО} = \frac{\Delta К \cdot f}{100}, \quad (31)$$

where K is the cost of equipment required for the injection method, thousand rubles;

- the amount of depreciation deductions and for the repair fund, %.$f \Delta C_{общ}$

Overall cost reduction

$$\Delta C_{общ} = \Delta C_{ц} + \Delta ЗП - \Delta C_{РСЭО} \quad (32)$$

glue method
$t_1 = 1.1$ h. P1 = 400 par.
$P^1_{год} = 98800$ pairs

injection method
$t_2 = 0.678$ hours p2 = 700 par.
$P^2_{год} = 172900$ pairs

$$\Delta ЗП = (\rho_1 - \rho_2)\left(1 + \frac{Д}{100}\right)(1 + \frac{СВВФ}{100}) = 47.85 \text{ p.}, \quad (33)$$

$$\Delta ЗП = (98{,}41 - 56{,}18)\left(1 + \frac{10{,}76}{100}\right)(1 + \frac{30}{100}) \quad (34)$$

Artificial and synthetic leather

$$\Delta C_М = (17{,}27 \cdot 12{,}1 - 17{,}27 \cdot 7{,}5) + 30 = 79{,}44p + 30 = 109{,}44 \text{ p.}$$

$$\Delta C_{РСЭО} = \frac{42000000 \cdot 0{,}18}{172900} = 43{,}72 \text{ R.} \quad (35)$$

$$Э^1_{у.е.} = \Delta C_{общ} = (47{,}8 + 79{,}44 - 43{,}72) \cdot 172900 = 1440608 \text{R.}$$

$$Э^2_{у.е.} = \Delta C_{общ} = (47{,}8 + 109{,}44 - 43{,}72) \cdot 172900 = 19627608 \text{R.}$$

$$\text{Current} = \frac{\Delta K}{\Theta_{y.e}.} \qquad (36)$$

$$\text{T}_{\text{ок}} = \frac{42000000}{14449253} = 2{,}91 \ (\text{ч})\text{G.}$$

$$\text{T 1oc} = \frac{42000000}{14449253} \u003d 2.91 \ (g.) \ \text{T 2ok} \u003d \frac{42000000}{9636253} = 2.14 \ (g.)$$

When using textile materials, the savings on the details of the top is even greater - 120.89 rubles. Savings on RFP 67.1 rubles. The conditional annual savings will be - 24944283 rubles.

The payback period will be:

$$\cdot\text{T}_{\text{ок}} = \frac{42000000}{24944283} = 1{,}7 \ (\text{года}) \quad (37)$$

The reduction in labor intensity is:
$t_1 = 1.1$ h and $t_2 = 0.678$ h

$$a = \frac{1{,}1 - 0{,}678}{1{,}1} \cdot 100 = 42{.}91\% \quad (38)$$

Growth in labor productivity with the same number of workers (b):

$$(39) \ b = \frac{100 \cdot 42{,}91}{100 - 42{,}91} = 75{,}1 \ \%$$

Issue per year before the introduction of 98800 pairs, after the introduction of 172900 pairs.

To make a profit, the company must constantly monitor the proportion of costs for the manufacture of the proposed multi-product range of shoes.

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

The use of the injection method will allow the enterprise in market conditions to receive such an amount of profit that will allow it not only to firmly maintain its position in the sales market for its shoes, but also to ensure the dynamic development of its production in a competitive environment, this is especially important in the manufacture of the entire range of children's shoes .

Making a profit is the main goal of any entrepreneurial activity. At present, there is fierce competition in the field of business and entrepreneurship, it is necessary to be able to calculate future profits, calculate possible losses.

The net profit indicator reflects the final result of the company's activities, shows how profitable the implementation of this type of activity is. Net profit is used by entrepreneurs to increase working capital, the formation of various funds and reserves, as well as for reinvestment in production. The volume of net profit directly depends on the size of gross profit, as well as on the amount of tax payments.

A number of taxes are related to the financial results of economic activity of enterprises: income tax, property tax.

The rules for taxation with income tax are defined in Chapter 25 of the Tax Code of the Russian Federation.

1) Corporate income tax rate(Federal tax)is 20%, of which: 2% is credited to the federal budget, and 18% to the regional budget.

2) Corporate property tax(Regional tax),paid from the property that is "on the balance sheet" of the organization. AT Basically, these are fixed assets and intangible actins.

The maximum rate is established by the Tax Code of the Russian Federation (Chapter 30) and is 2.2% of the tax base - the average annual value of the property.

Property tax calculation:

$$HИ_{np} = \frac{ОФ_{cpг} \cdot CH_u}{100}, \qquad (40)$$

where $OFsg$- residual value of fixed assets, thousand rubles;

CHi- property tax rate (SNi = 2.2%).

Calculation of income tax and net profit

Income tax (IT) is determined by the formula:

$$HПР \frac{(ПР - HИ) \cdot CH_{np}}{100}, \qquad (41)$$

where $SNpr$- income tax rate, %, (SNpr = 20%)

ETC- profit of the enterprise, thousand rubles;

NO- property tax, thousand rubles.

We will determine the net profit Prch by the formula:

$$П р_ч = П р - Н И - Н П Р . \qquad (42)$$

Table 26. Summary characteristics of the results of a survey of respondents - children, their parents, buyers and manufacturers to assess the competitive potential of shoe enterprises in the regions of the Southern Federal District and the North Caucasus Federal District

Results of the survey of children	Parent Survey Results	Customer survey results	Manufacturers survey results
2 - The quality of children's shoes	3 - The quality of children's shoes	3 - The quality of children's shoes	3 - The quality of children's shoes
1 - The shape of the toe	8 - Comfort	9 - Comfort	4 - Functionality of children's shoes
11 - Mass	1 - Mass	6 - Compliance with the direction in fashion	9 - Comfort
5 - Comfort	7 - Price	7 - Price	7 - Price
13 - Materials for the bottom of the shoe	5 - Flexibility	4 - Functionality of children's shoes	6 - Compliance with the direction in fashion
22 - Matching the trend in fashion	4 - Color fastness of materials used for uppers to dry and wet friction and sweat	1 - Mass	5 - Characteristics of materials for uppers
4 - The price of children's shoes	2 - Color	5 - Characteristics of materials for uppers	1 - Mass
21 - Variety of shoes for children in stores and shopping centers	6 - The strength of the fastening of the bottom of the shoe	8 - Characteristics of materials for the bottom of shoes	8 - Characteristics of materials for the bottom of shoes
6 - The level of service for parents and children in stores and shopping centers	11 - Warranty period for children's shoes	2 - Color	2 - Color
7 - Color	10 - Maintainability	15 - What types of children's shoes are preferred: autumn	12 - Maintainability
9 - Heel height - up to 40 mm	9 - Deformation of the toe and heel	10 - The height of the heel of the shoe - up to 40 mm	13 - Warranty period for children's shoes
15 - Place of sale of shoes for children - the interior of a store or shopping center		14 - What types of children's shoes are preferred: winter	10 - The height of the heel of the shoe - up to 40 mm
8 - Warranty period for children's shoes		11 - The height of the heel of the shoe is over 40 mm	11 - The height of the heel of the shoe is over 40 mm
16 - What types of children's shoes are preferred: winter		12 - Maintainability	
18 - What types of children's shoes are preferred: spring		18 - The strength of the fastening of the bottom of the shoe	
12 - Maintainability of children's shoes and its expediency		16 - What types of children's shoes are preferred: spring	
3 - Flexibility of children's shoes		13 - Warranty period for children's shoes	
10 - The height of the heel of the shoe is over 40 mm		17 - What types of children's shoes are preferred: summer	
17 - What types of children's shoes are preferred: autumn			

20 - The strength of the fastening of the bottom of the shoe			
14 - Upper materials			
19 - What types of children's shoes are preferred: summer			
0.16 < W < 0.69	0.52 < W < 0.94	0.47 < W < 0.91	0.33 < W < 0.84

Table 27. Summary characteristics of the results of a survey of respondents - children, their parents, buyers and manufacturers to assess the competitive potential of shoe enterprises in the regions of the Southern Federal District and the North Caucasus Federal District, but without heretics, whose opinion does not coincide with the majority of respondents who participated in the survey

Results of the survey of children	Parent Survey Results	Customer survey results	Manufacturers survey results
2 - The quality of children's shoes	7 - Price	6 - Compliance with the direction in fashion	3 - The quality of children's shoes
5 - Comfort	8 - Comfort	9 - Comfort	4 - Functionality of children's shoes
11 - Mass	1 - Mass	7 - Price	7 - Price
22 - Matching the trend in fashion	3 - The quality of children's shoes	3 - The quality of children's shoes	9 - Comfort
16 - What types of children's shoes are preferred: winter	5 - Flexibility	15 - What types of children's shoes are preferred: autumn	6 - Compliance with the direction in fashion
6 - The level of service for parents and children in stores and shopping centers	4 - Color fastness of materials used for uppers to dry and wet friction and sweat	1 - Mass	12 - Maintainability
21 - Variety of shoes for children in stores and shopping centers	2 - Color	14 - What types of children's shoes are preferred: winter	5 - Characteristics of materials for uppers
4 - The price of children's shoes	6 - The strength of the fastening of the bottom of the shoe	4 - Functionality of children's shoes	8 - Characteristics of materials for the bottom of shoes
7 - Color	10 - Maintainability	5 - Characteristics of materials for uppers	1 - Mass
1 - The shape of the toe	11 - Warranty period for children's shoes	11 - The height of the heel of the shoe is over 40 mm	13 - Warranty period for children's shoes
12 - Maintainability of children's shoes and its expediency	9 - Deformation of the toe and heel	2 - Color	2 - Color
8 - Warranty period for children's shoes		8 - Characteristics of materials for the bottom of shoes	10 - The height of the heel of the shoe - up to 40 mm
13 - Materials for the bottom of the shoe		10 - The height of the heel of the shoe - up to 40 mm	11 - The height of the heel of the shoe is over 40 mm
15 - Place of sale of shoes for children - the interior of a store or shopping center		16 - What types of children's shoes are preferred: spring	
18 - What types of children's shoes are preferred: spring		17 - What types of children's shoes are preferred: summer	
3 - Flexibility of children's shoes		18 - The strength of the fastening of the bottom of the shoe	

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19 - What types of children's shoes are preferred: summer		12 - Maintainability	
14 - Upper materials		13 - Warranty period for children's shoes	
9 - Heel height - up to 40 mm			
10 - The height of the heel of the shoe is over 40 mm			
20 - The strength of the fastening of the bottom of the shoe			
17 - What types of children's shoes are preferred: autumn			
0.16 < W < 0.69	0.52 < W < 0.94	0.47 < W < 0.91	0.33 < W < 0.84

Conclusion

The results of studies on the assessment of the competitive potential of shoe enterprises in the regions of the Southern Federal District and the North Caucasus Federal District with the participation of parents, children, buyers and manufacturers turned out to be significant. Their analysis confirmed the importance of marketing services in generating sustainable demand for domestic products within the framework of their preferences and priorities. And the more often these services interact with producers and consumers, the more effective will be the results of the work of these enterprises in providing them with sustainable demand for their products and obtaining stable technical and economic indicators from their activities, forming the image and social security of the population of small and medium-sized cities as city-forming for them, enterprises, in the success of which both manufacturers and regional and municipal branches of government are interested, and luck today, more than ever.

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