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Article



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ON THE NEED TO DEVELOP WORKAHOLICS TO SATISFY THE COMPANY'S TEAM WITH THE EFFECTIVE RESULTS OF THEIR WORK

Abstract: *In this article, the authors explored the importance of culture in shaping the behavior of individuals capable of managing an enterprise team, ensuring satisfaction with the results of such work, being passionate about it, and becoming its ambassador. Successful team management requires conducting research to determine the level of satisfaction with the team's performance—that is, developing workaholics. These individuals—people who love work and strive to do well—will be those capable of achieving the goals set for the entire enterprise team, ensuring the production of priority products based on a combination of culture and effective management, ensuring their demand and competitiveness among consumers in the Southern and North Caucasian Federal Districts.*

Key words: *specialization, productivity, management, enterprise team, risks, market, demand, competitiveness, products, quality, measure, systematicity, consumer, manufacturer, consumer culture, quality activity, economic policy.*

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Introduction

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The task of increasing competitiveness is particularly pressing for footwear companies, which have lost their competitive positions in both domestic and foreign markets due to external factors (increased competition due to globalization and the global financial crisis) and internal factors (ineffective management). In response to negative external developments, regionalization and the creation of various network structures are intensifying, one of which is the alliance of producers and the state. There are three main enterprise concepts in developed economies:

- neoclassical;
- agency (joint-stock);
- concept of partnership relations.

The concept of partnerships, or stakeholder theory, examines the dependence of an enterprise's actions on the interests of a wide range of stakeholders, including customers, suppliers, shareholders, managers, employees, and others. Each partner has certain rights to control the enterprise, so the concept requires that decisions be made with their interests in mind. Strategic theory is one of the most complex areas of management science. In its relatively short history, characterized by the rapid development of a number of concepts, it has developed into an independent scientific discipline with its own academic infrastructure. The most important question that the theory must answer is determining the sources of long-term competitiveness of enterprises. These sources are determined by the enterprise's strategy and, accordingly, raise the question of its nature. The systemic concept of the enterprise can be considered the starting point for a strategic description of enterprises today, since none of the above concepts "in their pure form provides an analytical framework relevant to the actual situation and role of the enterprise in any economy." The lack of 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 the internal top management and large owners.

It should be noted, however, that this situation was typical in the 1990s, but recent years have seen changes in this area. This is evidenced by the gradual development and spread of the corporate governance system in the country, one of whose principles directly emphasizes the role of stakeholders in enterprise management. The increased attention to the concept of corporate social responsibility in recent years is also noteworthy.

The coexistence of several concepts describing the decision-making mechanism in enterprise management stems from the fact that different enterprises face specific challenges at different stages of their operations. Specifically, the primary consumers of stakeholder theory are not all enterprises, but only those interested in maintaining

and managing relationships with a wide range of partners. For such enterprises, stakeholder theory can offer innovative approaches to solving their specific problems. Specific relationships exist between an enterprise and its partners; these can be diverse, both competitive and collaborative. Partners can exist independently of one another, or they can interact. This set of partners, which adherents of this theory call a "coalition of business participants" or "coalition of influence," represents a force that continuously influences the organization, forcing it to evolve, change, and adjust.

In the modern interpretation of stakeholder theory, partners are viewed not simply as groups and individuals affected by the organization's activities, but as contributors to a particular type of resource. Stakeholders supply the enterprise with the resources it needs to operate because its activities enable it to satisfy its needs. Satisfying a partner's needs is nothing more than the recipient of resources from the organization. Thus, the relationship between the enterprise and its partners is built around resource exchange, as each strives to create its own resource base that best meets the goals of the partners.

A company's partners can be divided into two groups: external and internal. External partners include: customers, suppliers, competitors, government agencies and organizations, municipal, regional, and federal government bodies, and financial intermediaries.

Customers. Strategy and tactics for working with important customers include joint meetings to identify the drivers of business change, collaborative efforts in product and market development, increased communication, shared space, and joint training and service programs. Strengthening customer relationships often yields significant benefits.

Suppliers. Many companies involve strategic suppliers in product development and production. Most companies that use the just-in-time method, whereby components produced by suppliers are delivered directly to assembly shops, bypassing the warehouse, integrate suppliers into their internal processes.

Competitors. Competitors are a complex issue, as it's often in one competitor's interest to undermine another. However, competitors join forces to combat the threat of innovative third-party products, to successfully navigate life cycles, and to leapfrog using new technologies. Competing organizations form alliances to accelerate technological progress and new product development, to enter new or foreign markets, and to explore a wide range of new opportunities. Sometimes, cooperation is driven by the need to develop common standards, create a shared service system, and so on.

Government agencies and organizations. Innovation centers, public-private partnerships, and government bodies share many common goals,

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including creating favorable conditions for international trade, stable market conditions, curbing inflation, a successful economy, and the production of essential goods and services. Government-business partnerships (public-private partnerships) are widely practiced in countries abroad, where governments often play a more active role in the country's economic development.

Regional and municipal governments. Good relations with local and regional branches of government can lead to favorable local regulations or lower local taxes for businesses. Therefore, the most forward-thinking business leaders spend certain funds to assist regional and municipal authorities in their efforts to address local issues. Sponsorship of local social programs, assistance to public schools, cultural institutions, healthcare, law enforcement, and other institutions help achieve mutual understanding and support from such influential partners for small and medium businesses as regional and municipal governments.

Financial intermediaries are a collection of numerous organizations, including banks, law firms, brokerage firms, investment advisors, pension funds, mutual fund companies, and other organizations or individuals who may be interested in investing in a company. Trust is especially important when dealing with creditors. Disclosure of financial information helps establish trust, as does timely payments. In an effort to improve their relationships with creditors and establish trust, many companies invite creditor representatives to their boards of directors.

Main part

Currently, there is no generally accepted methodology for assessing enterprise competitiveness. A review of existing approaches to assessing enterprise competitiveness has allowed us to group them into the following groups:

The first group of economists includes an approach to determining the competitiveness of enterprises based on identifying competitive advantages.

The second group of economists Offers a competitiveness assessment using polygonal profiles. It is based on constructing competitiveness vectors based on the following factors: concept, quality, price, finance, sales, after-sales service, foreign policy, and pre-sales preparation.

The third group of economists is They offer a rating assessment of the enterprise's competitiveness based on the following factors: product, product range, price, image, service, packaging (design), sales volumes, market segment, supply and sales policy, advertising and demand stimulation, that is, with the calculation of the efficiency coefficient of innovative technological solutions.

The fourth group Economists propose assessing a company's competitiveness based on the product of

a commodity mass index and a facility's performance index. The advantage of this approach is that it is a more robust approach to assessment, as it takes into account such important factors determining a company's competitive advantage as the level of marketing organization and implementation, finances, and export potential.

Fifth group Economists propose an approach based on a weighted assessment of enterprise competitiveness factors. The integrated competitiveness indicator is determined using the rules of linear convolution (the assessment of competitiveness factors for individual aspects of the enterprise's activities is multiplied by the weight of individual factors in the overall assessment). This approach is similar to what the authors of this article propose, namely, calculating the efficiency coefficient of innovative technological solutions.

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

In this regard, the success of an enterprise will be determined by the degree to which its stakeholders' interests are satisfied. Therefore, to improve competitiveness and operational efficiency, an enterprise must consider not only its own interests but also those of its stakeholders, i.e., its business partners. Stakeholder theory utilizes the term "partnership," which creates the conditions for ensuring the effectiveness of an enterprise's performance. Developing small and medium-sized enterprises (SMEs) must develop a system of marketing relationships with partners as a competitive tool—a system based on mutually beneficial long-term collaboration that reduces the time required to make effective commercial decisions. Therefore, taking into account the discussed methodological foundations of enterprise competitiveness, a methodology for assessing and analyzing the competitiveness of footwear companies operating in the Southern and North Caucasian Federal Districts is proposed, based on stakeholder theory. Specifically, footwear companies in Rostov-on-Don, which are competitors in the production of men's footwear, are included.

Taking into account the conducted analysis of the system of indicators for assessing the competitive potential of an enterprise, we will evaluate these enterprises using the system of indicators for assessing competitiveness factors enterprises, as proposed above. The first important factor in the competitiveness of an enterprise is the competitiveness of its product.

All calculations are reduced to the implementation of successive stages.

Stage 1. Calculating the Importance of Consumer Attributes in Assessing the Competitiveness of Women's Outerwear. It is proposed to calculate the

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importance of consumer attributes using a direct assessment method. For this purpose, a questionnaire is proposed in which each respondent is asked to indicate the importance, in their opinion, of each consumer attribute of the product within the used scale. The weighting coefficient is calculated separately for each analyzed segment using the following formula:

$$\alpha_j = \frac{O_{cp}}{\sum_{j=1}^n O_{cpj}}, \quad (1)$$

where α_j – the significance coefficient of the i -th property; O_{cpj} – the estimate of the i -th property given

by the j -th respondent, score; n is the number of product properties assessed.

The condition for the correct calculation of the significance coefficient is the following: $a_i = 1$.

At this stage, the significance of consumer attributes in assessing the competitiveness of men's footwear is calculated. Fifty respondents were surveyed, and they rated all consumer attributes. The evaluation results are presented in the table.

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

The largest number of consumers (84%) are classified as average buyers ("moderate"). Half of respondents have an average income (52%), although those with a "below average" income (40%) are more than three times higher than those with an "above average" income (40% and 12%, respectively).

Table 1. Characteristics of target segments of men's footwear

Name of criteria	quantity		Segment characteristics
	%	Human	
Attitude to fashion	14	7	avant-garde
	76	38	"moderate"
	10	5	Conservatives
Age	62	31	youth group
	26	13	"middle age"
	10	5	older age
	2	1	"venerable age"
Income level	38	19	below average
	50	25	"average"
	12	6	above average
Social status	38	19	"low social status"
	38	19	"average social status"
	24	12	"high social status"

We group the questionnaires by the criterion "attitude to fashion," as this criterion is the defining one in consumer preferences (it forms segments). All other criteria (age, income level, social status) are expressed within this criterion.

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

Based on the compiled Table 2, it is clear that fashionable products are preferred by respondents

who belong to the number of ordinary buyers ("moderate") of the younger group, since this emphasizes their individuality, although their income level is below average.

Table 2. Men's Footwear Consumer Segment Profiles

Segmentation features	Segments		
	avant-garde	"moderate"	Conservatives
age group	The youngest is 5 Average - 2	The youngest is 26 Average - 10 Oldest - 2	Oldest - 3 Venerable - 2
income level	Average - 3 Above average - 4	Below average - 16 Average - 20 Above average - 2	Below average - 4 Average - 1

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sought benefits	Individuality – 6 High quality of the product – 1	Individuality – 13 High quality of goods – 17 Low price - 8	Low price - 4 High quality of the product – 1
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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 responses of “avant-garde” experts (Table 3).

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

Properties	Fashion trend compliance	Artistic design	Quality of workmanship	Comfort	Strength	Appearance and quality of material	Price	Total
	34	32	30	31	22	28	29	206
<i>Aai</i>	0.165	0.155	0.146	0.15	0.107	0.136	0.141	1

Let us calculate the significance of consumer properties in assessing the competitiveness of a product based on “moderate” responses (Table 4).

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

Properties	Fashion trend compliance	Artistic design	Quality of workmanship	Comfort	Strength	Appearance and quality of material	Price	Total
	154	171	149	169	130	159	167	1099
<i>Aai</i>	0.14	0.156	0.136	0.154	0.118	0.145	0.152	1

Let us calculate the significance of consumer properties in assessing the competitiveness of a

product based on the responses of “conservatives” (Table 5).

Table 5. Calculation of the importance of consumer properties in assessing competitiveness men's shoes based on responses from "conservatives"

Properties	Correspondence fashion direction	Artistic design	Quality of workmanship	Comfort	Strength	Appearance and quality of material	Price	Total
	10	17	19	18	21	20	23	128
<i>Aai</i>	0.08	0.133	0.148	0.141	0.162	0.156	0.18	1

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Stage 2. Expert Selection. The expert group is formed based on self-assessment by completing a questionnaire. The experts are retail workers (merchandise experts, salespeople). A total of 10 experts were interviewed. Of these, 5-7 individuals who received the highest scores in all areas were selected for the group. They were asked three questions each. A total of five experts were interviewed, of which four received the highest scores in three areas (9 points). These experts were recruited to study the competitiveness of men's footwear. The experts were then asked to rate the properties of men's footwear on a five-point scale.

Stage 3. When selecting competing products (product range) for a competitive comparison,

products are selected from those manufacturers that, firstly, serve similar segments, and secondly, enjoy stable demand in the market.

Stage 4. Evaluation of consumer properties of men's footwear (product range) by target segments.

To compare the consumer properties of product groups from different manufacturers, it is also necessary to use a questionnaire. Respondents are asked to rate each consumer property of the compared product groups on a five-point scale. The rating scale is specified in the questionnaire. The results are summarized in Table 6.

Table 6. Evaluation of consumer properties of men's footwear

Properties	Fashion trend compliance	Artistic design	Quality of workmanship	Comfort	Strength	Appearance and quality of material	Price
Pre-shoes	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
Average value	3.3	2.83	3.52	3.13	3.52	3.57	3,145

Stage 5. Determining the average consumer attribute score for each segment. The questionnaires, grouped by target segment, are processed as follows.

For each consumer attribute, the average score is calculated as the arithmetic mean across all

respondents in the target group. The data are summarized in Table 7.

Table 7. Average rating of men's footwear by consumer properties of "avant-garde" and "conservative"

Properties	Fashion trend compliance	Artistic design	Quality of workmanship	Fit	Strength	Appearance and quality of material	Price
Avant-garde							
Pre-shoes	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
Average value	3.3	2.83	3.52	3.13	3.52	3.57	3,145

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

The level of competitiveness of a product based on the assessment of the target segment is determined by the following formula (2).

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

where K is the total assessment of the absolute competitiveness of the product given by the target segment, points; α_i – the significance of the i-th consumer property for the target segment; O_{cp} is the average assessment of the i-th consumer property given by the target segment, points;

m – the number of consumer properties being compared.

Therefore, the overall competitiveness assessment of the same product, given by representatives of different segments, will differ. To make management decisions on competitiveness, the analysis uses the competitiveness assessment results for men's footwear, as given by representatives of the target segment.

The maximum score for the product coefficient is 5 points.

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

Let's calculate the competitiveness of enterprises, taking into account the significance defined above. The resulting data will be entered into Table 8.

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

Properties	Correspondence fashion direction	Artistic design	Quality of workmanship	Comfort	Pfidelity	Appearance and quality of material	CEna	Tocompetitiveness	Order of place
The significance of ai	0.138	0.154	0.138	0.15	0.12	0.145	0.153		
Pre-shoes	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 the data in Table 8, it is clear that men's shoes from Donobuv CJSC are more competitive than the same range from Leonov LLC.

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

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

To convert dimensional estimates of indicators into dimensionless ones, it is proposed to use the index method, which was discussed above.

So, based on the presented data, We will calculate the general indicators of competitiveness of the enterprises under study using formula (6.1):

– for Leonov LLC: $K_{II} = 59,65 \%$;

– for JSC Donobuv: $K_{II} = 70,88 \%$.

As can be seen from the qualitative competitiveness assessment scale, Leonov LLC and Donobuv CJSC have an average competitiveness level in the footwear market of the Southern and North Caucasian Federal Districts. We will analyze the second most significant competitiveness potential of these companies—marketing effectiveness. Data on this potential is presented in Table 10, where we indicate the weighted scores for the companies under study and the maximum score for these indicators.

As Table 10 below shows, the deviation in potential marketing effectiveness at Leonov LLC is 7.97, while at Donobuv CJSC it is 5.4. The level and quality of partnerships with stakeholders has the greatest impact on this deviation. Therefore, to improve the effectiveness of marketing activities, the companies studied should establish and develop relationships with partners.

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Table 9. Assessing the competitiveness of enterprises

Competitiveness factors enterprises	Indicators	Significance, %	Values		Dimensionless estimates of competitiveness indicators enterprises		Weighted assessments of competitiveness indicators	
			Leonov LLC	JSC "Donobuv"	Leonov LLC	JSC "Donobuv"	Leonov LLC	Don-Shoes CJSC
1	2	3	4	5	6	7	8	9
1. Competitiveness of goods	Average weighted competitiveness of a product by product range, points	40	3.05	3.49	0.61	0.69	24.4	27.92
2. Marketing efficiency	Assessment of the level of partnership relations with the enterprise stakeholders, score	10	2.85	3.05	0.71	0.76	7.10	7.60
	Exceeding the permissible level of finished product inventories, %	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 of 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	Ratio of own working capital (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 ruble of sold products	3	0.69	0.53	0.86	1.00	2.58	3.00
5. Level of production organization	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 fixed assets, %	2	26.00	47.00	0.38	0.21	0.76	0.42
6. Efficiency of MTO	Supplier Relationship Assessment, Score	3	7.28	7.99	0.73	0.80	2.18	2.40
	Material productivity, rub./rub.	3	20:45	13.48	0.13	0.12	0.39	0.36
7. Innovative activity	Share of innovative products, %	8	1.30	0.13	1.00	0.10	8.00	0.80

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8. Competitiveness of personnel	The rate of advancement of labor productivity growth in relation to wage growth	3	2.06	1.56	0.95	0.72	2.85	2.16
	Employee turnover rate, %	3	7.00	6.00	0.02	0.03	0.06	0.09
	Total maximum significance score	100	-	-	-	-	59.65	70.88

Table 10. Analysis of the effectiveness of using marketing potential

Marketing Performance Metrics	Significance, %	Weighted assessments of competitiveness indicators		Maximum weighted score	Deviation of the weighted estimate from the maximum	
		Leonov LLC	JSC "Donobuv"		Leonov LLC	JSC "Donobuv"
Assessment of the level of partnership relations with the enterprise stakeholders, score	10	7.1	7.6	10	-2.9	-2.4
Exceeding the permissible level of finished product inventories, %	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

Thus, when assessing the competitiveness of the enterprises under study, it was revealed that the level of competitiveness of the first and second enterprises is average (59.65% and 70.88% respectively). One of the important factors that influences the assessment of competitiveness is marketing effectiveness. The analysis shows that the deviation in this potential for the first enterprise is -7.97, for the second - 5.4. To improve marketing effectiveness, companies should implement a stakeholder approach that will facilitate the development of relationships with partners.

Thus, in order to increase the competitiveness of the enterprises under study, it is proposed to introduce, based on the theory of partnership relations, mechanism for forming interactions with stakeholders.

Thus, partnership theory is becoming increasingly relevant today. Therefore, given the importance of this factor, a methodology for assessing enterprise competitiveness has been developed, taking into account a new paradigm—the theory of partnerships. The developed methodology for assessing and analyzing enterprise competitiveness based on partnership theory allows for an in-depth analysis of enterprise competitiveness, taking into account an important factor in competitive advantage

in a networked economy: the quality and development of partnerships. The main unique aspects of the formation of competitive advantage of enterprises based on a theory-oriented approach partnership we can highlight:

- 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 division and individual managers to manage 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 partner relationship managers in terms of assessing the following indicators:
 - number of meetings with partners, number of prepared commercial proposals, number of contracts concluded, dynamics of product supply volumes for each partner;
 - Regularly conducting marketing research within the framework of partnerships in order to

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identify changes in the structure and nature of preferences when choosing partners.

Thus, the above-mentioned aspects, if properly developed, can allow an enterprise to form a unique competitive advantage – a system of relationships with stakeholders. Developing technological processes for producing competitive and in-demand footwear for consumers in the Southern and North Caucasian Federal Districts is costly. The use of versatile and multifunctional equipment allows for the production of a full range of high-quality footwear at various price points, prioritizing sales.

I would like to highlight another undoubted advantage of the research conducted, namely, the fact that in addition to the proposals for manufacturers to use universal and multifunctional equipment for the assembly of shoe upper blanks and the molding of upper blanks on the last, it is proposed to use the technology of direct molding of shoe bottoms and such equipment, which is capable of ensuring the production of the in-demand range of footwear, both by type and by type, and creates the preconditions for high efficiency of the production itself and satisfying the demand not only of consumers in the regions of the Southern and North Caucasian Federal Districts, but also of domestic and foreign buyers.

Partnerships can be divided into two groups:
external;
internal.

External factors include: customers, suppliers, competitors, government agencies and organizations, regional and municipal government bodies, and financial intermediaries.

Customers. Strategy and tactics for working with important customers include joint meetings to identify the drivers of business change, collaborative efforts in product and market development, increased communication, shared space, and joint training and service programs. Strengthening customer relationships often yields significant benefits.

Internal partners include managers, employees, owners, and the board of directors or management board, which includes managers and owners. One of the most important internal partners is the top executive.

Thus, a company's success is determined by the degree to which its stakeholders' interests are satisfied. Therefore, to improve competitiveness and operational efficiency, a company must consider not only its own interests but also those of its stakeholders. Therefore, taking into account the methodological foundations of enterprise competitiveness discussed above, a methodology for assessing and analyzing enterprise competitiveness based on stakeholder theory is proposed.

Stage 1. Choice indicators for assessing enterprise competitiveness factors.

Table 11. A system of indicators for assessing the competitive potential of footwear enterprises

Factors of competitive potential	Evaluation indicators
1. Marketing efficiency	The relationship between product quality and the costs of its production and marketing
	The growth rate of commercial output
	Increase in sales volumes and profits
	Profitability
	Market share, image
Quality of partnerships	
Factors of competitive potential	Evaluation indicators
2. Quality of management	Return on total assets, return on equity; return on investment
	Net profit per 1 ruble of sales volume; profit from product sales per 1 ruble of sales volume; profit for the reporting period per 1 ruble of 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. Level of production organization	Capacity utilization rate; production and sales capacity; volume and direction of capital investments
	Share of certified products in accordance with international standards of the ISO 9000 series
5. Efficiency of MTO	Depreciation of fixed assets, growth of labor productivity
	Quality and prices of supplied materials. Material yield, turnover allowing for direct connections; coefficient of uniformity of receipt of goods; profitability of transaction expenses; profitability of goods purchased.

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6. Innovative activity	Annual R&D expenditure, number of patents for inventions
	The share of innovative goods, the share of exports of products, the number of advanced technologies created
	Volume of shipped innovative products (services), number of patented technologies, number of technologies with patent purity, expenses on innovation, number of acquired and transferred new technologies, software
7. Competitiveness of personnel	The turnover rate, the productivity-to-wage ratio, the educational level of the workforce, the level of professional qualifications of workers

Stage 2. Determining the significance of indicators in the overall assessment of competitiveness.

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

Factors enterprise competitiveness	Indicators	Significance, %
1. Competitiveness of the product	Average weighted competitiveness of a product by product range	40
2. Marketing efficiency	Exceeding the permissible level of finished goods inventory	3
	The company's market share	3
	Sales growth rate	3
	Assessing the level of partnerships with enterprise stakeholders	10
	Total	19
3. Quality of management	Return on investment	3
	Return on total assets	3
	Total	6
4. Financial condition of the enterprise	Ratio of own working capital	3
	Current liquidity ratio	3
	Costs per 1 ruble of sold products	3
	Total	9
Factors enterprise competitiveness	Indicators	Significance, %
5. Level of production organization	Capacity utilization rate	2
	Labor productivity	2
	Depreciation of fixed assets	2
	Total	6
6. Efficiency of MTO	Reducing the level of material consumption	3
	Material efficiency	3
	Total	6
7. Innovative activity	Share of innovative products	4
	Innovation costs	4
	Total	8
8. Competitiveness of personnel	The rate of advancement of labor productivity growth in relation to wage growth	3
	Employee turnover rate	3
	Total	6
	The overall importance of competitive potential	60
Total maximum significance score	100	

The economic meaning of a general assessment of competitiveness is that, on the one hand, it shows

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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, in contrast to existing ones:

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

secondly, it reduces the subjective factor in the assessment;

thirdly, it allows for an in-depth analysis, thanks to the proposed directions and indicators for analyzing the competitiveness of enterprises.

To conduct a survey to assess competitive potential, it was necessary to develop a questionnaire

and administer it to respondents—buyers in the Southern and North Caucasian Federal Districts.

Table 13. Criteria for assessing the competitiveness of light industry enterprises, located in the Southern and North Caucasian Federal Districts

Item No.	List of factors for assessing the competitive potential of enterprises in the Southern and North Caucasian Federal Districts	Rank
1	The relationship between product quality and the costs of its production and marketing	
2	Sales growth rate	
3	Exceeding the permissible level of finished goods inventory	
4	Assessing the level of partnerships with enterprise stakeholders	
5	The company's market share	
6	Return on investment	
7	Return on total assets	
8	Innovation costs	
9	Equity ratio	
10	Capacity utilization rate	
11	Labor productivity	
12	Material efficiency	
13	Share of certified products in accordance with international ISO standards	
14	Reducing the level of material consumption	
15	Share of innovative products	
16	Trade turnover that allows direct links	
17	The coefficient of advancement of labor productivity in relation to wage growth	
18	The coefficient of uniform flow of goods to sales markets	
19	Depreciation of fixed assets	
20	Employee turnover rate	
21	Costs per 1 ruble of sold products	
22	Average weighted competitiveness of a product by product range	

The main unique aspects of forming a competitive advantage of an enterprise based on stakeholder theory can be identified as:

- creation and permanent expansion of a database of interested parties;

- formation of the necessary innovative base (computers, peripheral devices and software);

- organizing the activities of the division and individual managers to manage 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 managers in managing relationships with stakeholders in terms of assessing the following indicators: number of meetings, number of prepared commercial proposals, number of concluded contracts, dynamics of the volume of product deliveries per each stakeholder participant;

- regular marketing research during the implementation of developed activities with the participation of stakeholders in order to identify

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changes in the structure and nature of the preferences of stakeholder participants.

Thus, the above-mentioned aspects, if properly developed, can enable light industry enterprises to create a unique competitive advantage – a system of effective relationships between stakeholders.

An analysis of the survey on the impact of the competitive potential of enterprises in the Southern and North Caucasian Federal Districts, unfortunately, confirmed the lack of agreement among respondents on the criteria formulated in the surveys.

The global footwear market is estimated at 260 billion pairs, growing at a rate of 3.5% over the past five years. China, the United States, and India are the largest footwear producers for all global markets. Shoe consumption in Russia is significantly lower than in developed countries. China is the largest footwear exporter and serves virtually all major global markets.

The main drivers of growth in the Russian footwear market are the increase in per capita footwear consumption and the decline in the average price per pair. Russia lags far behind developed countries in footwear consumption (3 pairs per year in Russia versus 5-6 in Europe and 7-8 in the US). By 2025, this figure could increase to 4 pairs per person. The average price per pair could increase from 1,200 to 1,500 rubles in current prices by 2025. In 2021, footwear consumption in Russia was estimated at 0.81 trillion rubles.

By analogy with the clothing industry, the main factors determining a manufacturer's competitive advantage are the availability and increase in volumes of domestic leather raw materials, access to cheap and productive labor, access to materials and functional components of footwear (insoles, lasts, fittings, etc.), and access to sales markets.

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

The cost of shoe production in Russia is 1.5 times higher than in China, and the cost of components is 35% more expensive, as they are imported from China at inflated prices due to small order volumes; the cost of labor in Russia is 2 times higher than in China.

Reducing effective costs by shortening delivery times in footwear production is only possible with rapid access to materials and components, but the need to import them from Asia prevents Russian manufacturers from achieving these lead-time advantages. Using Russian-made genuine leather and increasing the volume of leather footwear production will reduce delivery times and, in part, cost components. Another possible solution to the component problem could be the creation of purchasing alliances – consolidating component

orders can reduce their cost by 20%. Similar to the technical textiles segment, footwear production worldwide is developing in the format of innovation centers/industrial parks, with a large number of highly specialized players. This allows for economies of scale and flexible access to materials and components.

The strategy for the development of footwear production is consolidation and development within innovation centers. The main directions of state policy, in addition to those mentioned above, to create a level playing field in the footwear market are:

- support for the creation of production infrastructure within innovation centers;
- support for the creation of production innovation centers by large footwear manufacturers and SMEs to achieve economies of scale and synergistic effects;
- support for production modernization to increase labor productivity;
- Ensuring beneficial access for manufacturers to functional components;
- support for the creation of purchasing alliances for functional components;
- in the future, support for partial localization of component manufacturers within the framework of footwear innovation centers.

The total volume of domestic footwear production in the Russian Federation could reach 410–440 billion rubles (in producer prices) by 2023, corresponding to 65% localization. Specialized and protective footwear will account for up to 30% of the increase in footwear production. The estimated required investment in the industry is 109–131 billion rubles, and 30,000–50,000 new jobs could be created. The development of the clothing industry will add 0.05% to GDP and generate 36–58 billion rubles in tax revenue. The combined effect of developing clothing and footwear production in the Russian Federation will be 0.11% of GDP (0.06% from the development of clothing production, 0.05% from the development of footwear production). The total required investment is 180–270 billion rubles, and 140,000–160,000 new jobs will be created. The expected volume of tax revenues by 2025 is 131–153 billion rubles.

For strategic management of the production of in-demand products, it is necessary to: study the demand for the manufactured footwear and, in conjunction with sales, production and supply specialists, develop decisions on discontinuing models and updating the range; explore sales markets in various regions and various forms of sales organization, study potential buyers; study the reaction of buyers to trial batches of shoes in specialized stores; develop regulations on the in-house pricing policy in conjunction with the planning and economic department; study the impact of price on sales for different regions; develop a policy of

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motivating wholesale buyers for order volumes, long-term contracts, etc.; forecast possible changes in the situation and develop decisions on a behavior strategy in the new conditions; coordinate conflicting requirements of production and sales; organize and study the effectiveness of advertising activities. The initial data generated by the enterprise manager is to prepare a draft of the future strategy for the selection of a certain type of footwear, namely:

- produce expensive shoes for a high-income target audience (product A);
- specialize in the production of inexpensive footwear for a target audience with earnings above the subsistence level (product B);
- produce cheap footwear for socially vulnerable groups with earnings below the subsistence level (product C).

The following development scenarios are possible in the future:

- external growth in purchasing power (scenario S1, probability of occurrence – 0.2);
- the constancy of the purchasing power of the population and the influence of foreign competitors (scenario S2, probability of occurrence – 0.5);
- a decrease in purchasing power due to rising inflation with unchanged competition (scenario S3, probability of occurrence – 0.3).

A children's footwear range should be tailored to suit a wide range of income levels. This requires using leather of varying quality for the upper: expensive leather, such as chevrolet, or cheaper chrome-tanned pigskin, which can be worn for a night out and then removed when the child gets home to give their feet a rest.

When developing the product range, it is also necessary to take into account the fact that more girls are born in the Southern and North Caucasian Federal Districts than boys, so shoes for girls should be produced in larger quantities than shoes for boys.

If children's footwear manufacturers follow all of the authors' recommendations listed above, then buyers will have the opportunity, depending on their financial situation, to choose products in a particular price category, manufactured taking into account the climatic characteristics of the Southern Federal District and the ethnic characteristics of its population.

The most important attribute of any enterprise is its publicly known name. We know a company not by the legal name recorded in the relevant registration documents (which may be unfamiliar to the general public), but by the trademark of its products. For example, few consumers know that shoes from Belka Trading House are made by Ralf Ringer. Most manufacturers in the Southern Federal District lack a name (trademark).

There are several ways to form a name, create a logo, or create a trademark.

The most common approach is to choose a personal name. Typical of fashion houses (luxury

goods) is the name of the company's founder: CHRISTIAN DIOR, CHANEL, GIVENCHY, YVES SAINT LARAN, etc. Unique taste and vibrant style expressed the artists' personalities in their creations, subsequently lending high status to items released under this name. This technique has become essential when creating an individual or family-owned company and emphasizing the owner's personal role and building the company's reputation and policy on their reputation. In this approach, the role of personality is invaluable. The family name should become a guarantee of the quality of products and business practices. Accordingly, if present, the owner's image is not only directly linked to the company's image but also carries the main emotional weight.

Another approach is to base the company's commercial name on an acronym, formed from the first letters of the official name. This ensures a concise name and is easy to pronounce and remember. It's clear that an acronym is an excellent tool for creating a logo – for example, LVMH / Louis Vuitton Moet Hennessy/. This method is also used by companies positioning their products in the "Bridge Better" class, representing the second line of famous houses; the name references the artist's name, associated with his luxury line "couture" and "preta-porte de luxe," and an abbreviation. For example, Mani (Armani), DKNY (Donna Karan New York), CK Jeans (Calvin Klein).

The second method, much less common in the fashion industry, is to form a name by combining the root fragments of several words that aren't necessarily present in the company name. However, in this case, associations with the company's business are desirable. The requirement, as for any other group of names, is uniqueness and euphony.

The third method is the creation of a new word that is distinct from existing meaningful words but associated with positive concepts. Most often, these companies' positioning is associated with the bridge-middle and bridge-low classes, and mass-market clothing in the moderate and baget classes.

For example, the name of the company "Skorokhod" is a manufacturer of children's shoes. The word "Skorokhod" evokes associations with fast movement, and children love to run, so they need high-quality, durable footwear.

Another example is the company name MEXX. While it doesn't evoke any strong associations, the name is modern and concise. It aligns well with the company's positioning—clothing for young people with the perfect balance of style, price, and quality.

It's worth noting the huge number of names that exploit the Latin alphabet in their spelling. We believe this phenomenon is rooted in the legacy of the Soviet era: "There's no fashion in Russia!" and "Domestic means bad." Consequently, domestic companies that were the first to enter the post-Soviet market were forced to disguise themselves as foreign

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manufacturers. Gregory, Gloria Jeans, Climona, Vereteno, Festival, ZARINA—these are numerous examples of this naming strategy.

The fourth method is a company logo. The purpose of a logo in the fashion industry is to ensure instant brand recognition. A logo is a symbol that replaces a name or is its graphic interpretation. Interestingly, in the fashion world, logos have also become part of clothing and footwear design.

A logo serves as an identifying mark for the uninitiated, who use these letters to determine the price of a particular item. It's a cheat sheet for those who can't identify the silhouette of Dolce & Gabbana, Christian Dior, or Ferré. With the general trend toward increasingly visual designs, typographic graphics—all kinds of signage, signs, and labels—have become increasingly important. A logo, as an image replacing text, is the ideal solution when decorativeness and informational content are needed.

In addition to its primary function as a trademark, it also plays a decorative role. This is a natural result of the intertwining of the fashion industry and advertising.

Here are the reasons:

The first is the industrial fashion for text as a decorative element.

The second is the fashion for democratic clothing, i.e. a crisis of style recognition and the association of an item with a specific brand.

The third is promotional. This is a shift in the boundaries of "expensive" and "cheap": it is the design of a product, not the quality of the materials used or the amount of manual labor, that increasingly determines consumer value.

The oversaturation of advertising information allows logos to become decorative elements. Logos are becoming increasingly figurative and emotional. And they can be played with, placing them in previously unimaginable places. Thus, today, fashion shoe buyers have become brand ambassadors through the universal use of logos.

The key is to ensure that the emotions evoked by product advertising are aligned with the brand's image and the design of the products themselves. After all, product promotion must be specific, simple, clear, and compelling—that is, advertising-like. At the same time, it must convey a clear, emotionally charged image. Therefore, a logo is essential.

A company's verbal logo—its name, written in a specific way—is its most frequently used attribute, forming the first emotional connection to the company's image in the consumer's mind. A specific way of depicting a verbal logo becomes a distinctive, original characteristic of the company.

Another important aspect of a company's brand promotion efforts is its retail design. The following requirements apply:

- Convenient location for a specific target audience (Via Corso is a boutique street in Milan; and

Piazza il Duomo with the La Rinascente department store are both conveniently located in the center of Milan, but the consumers of these retail spaces are different). As mentioned above, a similar community of shoe boutiques will be created in Russia at the Paris Commune factory. There is a need for such a base in the Southern and North Caucasian Federal Districts as well – this will allow for the development of a regional market;

- Adherence to the concept of presenting the product image, i.e. well-thought-out principles for presenting the product's properties that correspond to the expected motivation for its choice by the consumer;

- The visually targeted solution for the environment should be tailored to the specific consumer type. The opportunity to try on shoes and get advice from a salesperson should be provided;

- The environment should be inviting and stimulate interest in the products. Pleasant music can be played throughout the store, and each visitor should be provided with a brochure listing shoe brands.

- The imagery should elevate the environment above the ordinary, creating a sense of "event," "exclusivity," "fullness of opportunity," or "accessibility." The company may introduce a discount system to attract repeat customers;

- Support a range of additional services that fit into the consumer's lifestyle and cultural interests. Customers may be offered a complimentary shoe polish for newly purchased shoes or another clothing accessory bearing the manufacturer's logo.

Consumers in the marketplace are not a monolithic group. When purchasing shoes, they are primarily guided by the type of shoe and the price.

For example, when choosing women's boots, a buyer considers the season, their age, and their occupation. Important factors include the shoe's appearance: its fashionable status, color, upper and lower materials, and the design of the model. Buyers will also prioritize brand names. This type of footwear offering in specialized stores or departments will drive sales growth in a climate of fluctuating demand. Moreover, if the salesperson, with a well-thought-out approach to presenting the advantages of each women's boot design and a keen understanding of the customer's mood and capabilities through their informed questions when choosing a model, can fulfill this desire, the buyer will leave satisfied that their interests have been fully met. They will also recommend this store to their friends, where they will always be welcomed, understood, and given the necessary attention, ensuring a pleasant purchase.

Seniors appreciate comfort and coziness. Both the seller and the buyer—a representative of the fair sex—will naturally pay attention to a model if it's comfortable to wear in snowy winter weather. It should be made of soft, napped leather (velour) and have a molded sole with a wide tread, as this will be

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very comfortable and provide comfort at any time of wear. At the same time, it should be affordable.

Businesswomen, those over 45 and under 45, and constantly in a hustle and bustle, will naturally prefer models made of natural materials, low heels, and discreet fittings, creating comfort for the wearer in their everyday life, while emphasizing their image and social status.

The appearance of fashionable women or high school students in a salon or a specialty brand store will immediately attract the attention of the salesperson, who will be eager to offer them only the original model with an especially high heel and attached straps, decorated with rivets and fastened at the top and bottom of the shaft. The fashionable woman will be delighted to have found what she wanted, and the high school girl will be satisfied with her purchase, especially because she's confident she'll impress her friends with it, and for her, that's the most important selling point.

It's always easy for a salesperson when a "socialite" shows up in the store, as she always prefers only the latest arrivals or exclusive models. These ambitions can be satisfied by a model's originality, design, and even the choice of materials and embellishments.

For women who appreciate formality yet originality, the seller will surely offer a style that successfully combines materials of two colors and textures, while perforated details draped on the shaft add a unique touch.

And the price shouldn't be too steep, which is also a significant selling point. These fantasies, gleaned from real life and very effective in driving demand, are justified and deserve to be, as the ability to present your products, engage with your customers, and employ a competent marketing approach builds the popularity of a boutique, store, or salon among customers and ensures sustainable consumer demand. Ultimately, well-thought-out principles for presenting product features, choosing the right customer, and properly designing boutiques and their displays—all of this can significantly influence their performance. This is also true for children's products.

Product assortment development is a matter of specific products, their individual series, determining the balance between "old" and "new" products, individual and mass-produced goods, "high-tech" and "ordinary" goods, tangible goods, or licenses and know-how. When developing a product assortment, issues arise such as price, quality, warranties, and service, as well as whether the manufacturer intends to play a leading role in creating fundamentally new types of products or is forced to follow other manufacturers.

The development of a product range concept precedes the formation of a product range. This concept involves the targeted construction of an optimal product range structure and offering, based on

the consumer requirements of specific groups (market segments) and the need to ensure the most efficient use of raw materials, technological, financial, and other resources to produce products at low costs.

The product assortment concept is expressed as a system of indicators characterizing the potential for optimal development of the product range for a given type of product. These indicators include: the diversity of product types and varieties (taking into account consumer typologies); the level and frequency of product assortment updates; the level and ratio of prices for a given product type, etc.

The product range formation system includes the following key points:

- ◆ identification of current and future customer needs, analysis of shoe usage patterns and consumer behavior patterns in the relevant market;

- ◆ assessment of existing competitors' analogues;

- ◆ critical assessment of the products manufactured by the enterprise in the same range as in paragraphs 1 and 2, but from the buyer's perspective;

- ◆ deciding which products should be added to the product range and which should be excluded due to changes in competitiveness; whether it is necessary to diversify products by introducing other areas of the enterprise's production that go beyond its established profile;

- ◆ consideration of proposals for the creation of new shoe models, improvement of existing ones;

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

- ◆ study of the possibilities of producing new or improved models, including issues of pricing, cost and profitability;

- ◆ conducting tests (testing) of footwear taking into account potential consumers in order to determine their acceptability according to key indicators;

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

- ◆ evaluation and revision of the entire range.

Assortment planning and management are an integral part of marketing. Even well-thought-out sales and advertising plans cannot offset the consequences of mistakes made earlier in assortment planning.

The optimal product range 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.

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Achieving maximum possible profitability is ensured through continuous monitoring of economic indicators and timely decision-making on product range adjustments.

Stable marketing performance is ensured primarily by constantly monitoring the market situation and responding promptly to changes, or, better yet, by taking proactive action. It's important to avoid having too many product names. For most Russian companies, the primary means of product assortment optimization still lies in significantly reducing the product range. Having too much product range negatively impacts economic performance, as it

creates many items that fail to break even in terms of sales volume. As a result, overall profitability plummets. Simply eliminating unprofitable and marginally profitable items from the assortment can increase overall profitability by 30-50%.

In addition, a large assortment disperses the company's resources, makes it difficult to competently offer products to customers (even sales department employees are not always able to explain the difference between a particular position or name), and distracts the attention of end consumers (Table 14).

Table 14. Financial results of the enterprise's activities in the sale of children's footwear

Month	Release, steam	Costs, RUB			Cost price, RUB	Commodity products (at wholesale price), RUB.	Profit, RUB
		Basic and auxiliary materials	Basic and additional salary with SVVF	Overheads			
1st 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
Q1 14620212.4	26488	6581369.28	1547958.72	6490884.4	14620212.4	16133840.8	1513628.4
Month	Release, steam	Costs, RUB			Cost price, RUB	Commodity products (at wholesale price), RUB.	Profit, RUB
		Basic and auxiliary materials	Basic and additional salary with SVVF	Overheads			
Second quarter– summer (62) - (21+20+21)							
April 5587132.32	11088	2305971.36	614496.96	2666664.0	5587132.32	6098400.0	511267.68
May 5,321,078.4	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
Second quarter 16495343.04	32736	6808105.92	1814229.12	7873008	16495343.04	18004800.0	1509457
3rd 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
4th quarter– winter (64) - (21+21+22)							

Impact Factor:	ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
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	GIF (Australia) = 0.564	ESJI (KZ) = 8.100	IBI (India) = 4.260
	JIF = 1.500	SJIF (Morocco) = 6.004	OAJI (USA) = 0.350

October 7,266,070.35	9135	3934992.6	874858.95	2456218.6	7266070.35	8138371.5	872301.15
November 7,266,070.35	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
4th 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 15. Financial results of the enterprise's activities in the sale of women's footwear

Month	Release, steam	Costs, RUB			Cost price, RUB	Commodity products (at wholesale price), RUB.	Profit, RUB
		Basic and auxiliary materials	Basic and additional salary with SVVF	Overheads			
1st 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
1st quarter 10680729.92	11424	6237128.64	1721262.08	2722339.2	10680729.92	12101671.68	1420941.76
Second quarter– summer (62) - (21+20+21)							
April 4503549.54	5334	2819819.1	451363.08	1232367.36	4503549.54	5198409.72	694860.18
May 4,289,094.8	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
Second quarter 13296193.88	15748	8325180.1	1332595.76	3638417.92	13296193.88	15347685.84	2051491.96
Month	Release, steam	Costs, RUB			Cost price, RUB	Commodity products (at wholesale price), RUB.	Profit, RUB
		Basic and auxiliary materials	Basic and additional salary with SVVF	Overheads			
3rd quarter– autumn (66) - (24+23+22)							
July 4,038,068.37	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
4th quarter– winter (64) - (21+21+22)							
October 7,169,000.58	3402	5261975.46	750413.16	1156611.96	7169000.58	8649142.74	1480142.16

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November 7,169,000.58	3402	5261975.46	750413.16	1156611.96	7169000.58	8649142.74	1480142.16
December 7,510,381.56	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	38333482.0	7002400.42	13180496.02	58516378.54	68994285.42	10477906.88

Table 16. Financial results of the enterprise's activities in the sale of men's footwear

Month	Release, steam	Costs, RUB			Cost price, RUB	Commodity products (at wholesale price), RUB.	Profit, RUB
		Basic and auxiliary materials	Basic and additional salary with SVVF	Overheads			
1st quarter– spring (56) - (15+19+22)							
January 3,662,091.75	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 5,371,947.9	6270	3545246.1	884195.4	942506.4	5371947.9	6481926	1109978.1
1st quarter 13674049.2	15960	9024262.8	2250679.2	2399107.2	13674049.2	16499448	2825398.8
Second 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
2nd quarter 11202346	17422	6902770.62	1886454.16	2413121.22	11202346	13140195.06	1937849.06
3rd quarter– autumn (66) - (24+23+22)							
July 4,792,159.49	5292	3219403.02	429542.11	1143214.35	4792159.49	6099030	1306870.51
August 5,249,555.63	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
Q3 15,061,072.68	16632	10118123.77	1349989.5	3592959.4	15061072.68	19168380	4107307.32
Month	Release, steam	Costs, RUB			Cost price, RUB	Commodity products (at wholesale price), RUB.	Profit, RUB
		Basic and auxiliary materials	Basic and additional salary with SVVF	Overheads			
4th 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

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December 4630186.0	4598	3176390.36	692964.58	760831.06	4630186.0	5455067.2	824881.2
IV quarter 13469632.0	13376	9240408.32	2015896.9 6	2213326.72	13469632.0	15869286.4	2399654.4
For the year 53407099.87	63390	35285565.5 1	7503019.8 2	10618514.5 4	53407099.87	64677309.46	11270209.5 9

Table 17. The impact of footwear sales on the financial condition of the enterprise

Men's shoes					
Volume sales, %	100%	80%	60%	48%	40%
Profit/Loss for the month, RUB	824881.2	207739.04	190596.51	0	- 126545.78
Tax on profit, 20%	164976.22	41547.8	38119.3	-	-
Tax on property, 2.2%	3483.3	3483.3	3483.3	3483.3	3483.3
Net profit/loss for the month, RUB	656421.7	162708	148994	- 3483.3	- 3483.3
Profit/Loss for the year, RUB	9898574.4	2492868.48	2287158.12	0	- 1518549.36
Clean Profit/Loss for the year, RUB	7877060.4	1952496	1787928	- 41799.6	- 41799.6
Women's shoes					
Volume sales, %	100%	80%	60%	44%	40%
Profit/Loss per month, rubles	1550625.12	998162.35	445699.56	0	- 106763.19
Tax on profit, 20%	310125.02	199632.47	89139,912	-	-
Tax on property, 2.2%	3483.3	3483.3	3483.3	3483.3	3483.3
Net profit/loss for the month, RUB	1237017	795046.6	353076.3	- 3483.3	- 3483.3
Profit/Loss for the year, RUB	18607501	11977948	5348395	0	- 1281158.28
Clean Profit/Loss for the year, RUB	14844204	9540559	4236916	- 41799.6	- 41799.6
Children's shoes					
Volume sales, %	100%	90%	83%	80%	-
Profit/Loss for the month, RUB	511267.68	495905.15	0	- 416365.49	-
Tax on profit, 20%	102253.54	9918103	-	-	-
Tax on property, 2.2%	3483.3	3483.3	3483.3	3483.3	-
Net profit/loss for the month, rubles.	405530.84	39668929	- 3483.3	- 3483.3	-
Profit/Loss for the year, RUB	6135212	49590515	0	- 4996385.88	-
Clean Profit/Loss for the year, RUB	4866370	39668929	- 41799.6	- 41799.6	-

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 Southern and North Caucasian Federal Districts,

presented in Table 18. This system assesses the enterprise's innovation and investment potential. Innovation potential is determined by the number of branches within the enterprise. The greater the number

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of branches, the higher the level of competition, and competition drives innovation. Furthermore, the more innovative branches within an enterprise, the higher its innovation potential. Investment potential is characterized by the number of product processing levels in the value chain. The processing level represents the number of product types created at the

enterprise along the production chain, determined based on the OKONKh code in accordance with the Classification of National Economy Industries. The higher the degree of product processing, the greater the investment required in such an enterprise.

Table 18. Indicators for assessing the importance of an enterprise for the development of the Southern and North Caucasian Federal Districts

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

To evaluate the effectiveness of developed innovative technological processes, it is proposed to use the efficiency coefficient (Keff). Its value should be considered as the value of the coefficient of concordance for assessing the results of a priori ranking (W), which varies from 0 to 1. If its value approaches one, this means that the manufacturer has succeeded in finding the most optimal solution for the

innovative technological process. If its value approaches zero, then an analysis of the causes of such an unsatisfactory result is required, as well as a search for the errors that provoked this result and ways to eliminate these errors.

The efficiency coefficient of the technological process is calculated using the formula:

$$K_{\text{эф}} = K_{\text{ИТ}} \times K_3^i \cdot P_s \cdot C \cdot S_{\text{общ}} \cdot \text{З}_{\text{ф}} \times T_{\text{б.у}} \cdot \text{Пр} \cdot R \cdot \text{З}_{\text{тр.т.п}} \cdot \text{З}_{\text{усл.пер.ед}} \cdot \text{З}_{\text{усл.пос.ед}} \quad (5)$$

Labor productivity (LP)

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

where P is the flow rate, steam; $H_{\text{выр}}$ – design production rate, pairs.

Workload (Kz)

$$K_3^i = \frac{Я_{\text{сд}}^P}{Я_{\text{сд}}^{\Phi}}, \quad (7)$$

Where $Я_{\text{сд}}^P$ – estimated number of workers, people; $Я_{\text{сд}}^{\Phi}$ – actual number of workers, people.

Footwear output per 1 m2 (Ps)

$$P_s = \frac{P}{S_{\text{пр}}}, \quad (8)$$

Where $S_{\text{пр}}$ – production area, m2.

Equipment cost per unit of flow assignment (C)

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

where T is the cost of equipment, rubles.

Total price (Stotal)

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

Where S^i – price for the i-th operation; n – number of operations.

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B		C	D	E	F	G
19	Расчет оптовой цены (Ц_{опт}=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	Показатель \ Модель	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						
Общие матер. / Оборудование / Топливо и энергия / РСЭО / Общепроизвод / Себестоимост						

Figure 1. Calculation of key economic indicators (sheet "Cost price")

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

Figure 2. Calculation of expenses for the maintenance and operation of equipment (sheet "Equipment")

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ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
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Производственная программа на год в натуральном выражении							
Наименование изделий	Выпуск изделий в день, пар	Период выпуска изделия в течение года, дни	Выпуск изделий за год, пар	В том числе по кварталам			
				I	II	III	IV
Зимние сапоги (модель А)	716	66	47256			47256	
Осенние ботинки (модель Б)	650	62	40300		40300		
Весенние полуботинки (модель В)	712	65	46280				46280
Летние сандалии (модель Г)	831	56	46536	46536			
Итого:		249	180372	46536	40300	47256	46280
Производственная программа на год в стоимостном выражении							
Наименование изделий	Годовой выпуск изделия, пар	Стоимость изделия, руб.	Годовой объем выпуска, тыс.руб.	В том числе по кварталам			
				I	II	III	IV
Зимние сапоги (модель А)	47256	1400	66158,4			66158,4	
Осенние ботинки (модель Б)	40300	1360	54808		54808		
Весенние полуботинки (модель В)	46280	1220	56461,6				56461,6
Летние сандалии (модель Г)	46536	890	41417,04	41417			
Итого:			218845,04	41417	54808	66158,4	56461,6
Производственная программа в трудо-часах							
Наименование изделий	Годовой выпуск изделия, пар	Трудоёмкость изделия	Годовой объем выпуска, в трудо-часах	В том числе по кварталам			
				I	II	III	IV
Зимние сапоги (модель А)	47256	0,66	31188,960			31189	
Осенние ботинки (модель Б)	40300	0,73	29419,000		29419		
Весенние полуботинки (модель В)	46280	0,582	26934,960				26934,96
Летние сандалии (модель Г)	46536	0,56	26060,160	26060,2			
Итого:			113603,08	26060,2	29419	31189	26934,96

Figure 3. Calculation of the enterprise production program for the year (sheet “Production program”)

The financial safety margin is calculated using the following relationship (FS)

$$3фп = \frac{B_2 - T_{б.у}}{B_2} \cdot 100(\%), (11)$$

where B2 is the output of marketable products in the planning period in physical terms; T_{b.u} is the break-even point, pair.

The break-even point is determined by the formula (T_{b.u}):

$$T_{б.у} = \frac{3_{усл.пост}}{\Pi_{ед} - 3_{усл.пер.ед}} \text{ (pairs)}, (12)$$

here 3_{усл.пост} – total fixed costs of a unit of production, rubles; Π_{ед} – price of a unit of production, rubles; 3_{усл.пер.ед} – total variable costs of a unit of production, rubles.

Unit profit (Pr) is determined by the following relationship:

$$Pr = C_{opt} - C, (13)$$

where C_{opt} is the wholesale price of a unit of production (selling price minus value-added tax of 10% for children's shoes and 18% for other types), rubles; C is the full cost of a unit of production, rubles.

The profitability of production (R) is determined by the following formula:

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

here Pr is the profit from the sale of a unit of production, rubles; C is the total cost of a unit of production, rubles.

The cost of 1 ruble of marketable output (31p т.п) is determined by the following formula:

$$31p \text{ т.п.} = \frac{C}{\Pi_{opt}} \cdot 100(\text{cop}), (15)$$

where C is the full cost of a unit of production, rubles; T_{sopt} is the wholesale price of a unit of production (selling price minus value-added tax of 10% for children's shoes and 18% for other types), rubles.

Conditionally variable costs (total variable costs of production of a unit of output) (Conditionally variable costs of production of a unit of output) are defined as

Conditional trans. unit = C_{pol} – (5 st.s.pol + 6 st.s.pol + 7 st.s.pol + 8 st.s.pol + 9 st.s.pol). (16)

Fixed costs (total fixed costs of producing a unit of output) (Conditional fixed costs per unit)

Conditional seeding unit = S_{pol} – (1 st.s.pol + 2 st.s.pol + 3 st.s.pol + 4 st.s.pol). (17)

Software was also developed to select the optimal power.

In this case, the criteria for a justified choice of optimal capacity when forming the algorithm were precisely those criteria that have the greatest impact on the cost of finished products, namely:

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

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- total price (Stotal);
- margin of financial safety (MFS);
- break-even point (BEP);
- unit profit (Pr);
- product profitability (R);
- costs per 1 ruble of marketable output (31p T.П);
- conditionally variable costs (CVC);
- fixed costs (FCCs).

From the criteria listed above, 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 per worker is the most important labor indicator. All key production efficiency indicators and all labor indicators, including output, headcount, wage expenditure, and wage levels, depend to varying degrees on the level and dynamics of labor productivity. To improve labor productivity, the introduction of new equipment and technology, the extensive mechanization of labor-intensive tasks, the automation of production processes, and the advanced training of blue-collar and white-collar workers are of primary importance, especially when implementing innovative technological processes based on universal and multifunctional equipment.

- specific reduced costs – an indicator of 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 capital investment efficiency;

- the financial safety margin (FSM) shows by what percentage the enterprise can reduce the volume of sales without incurring losses;

- the break-even point allows (Tb.u) to determine the minimum required volume of product sales at which the enterprise covers its expenses and operates at a break-even point, without generating a profit, but also without incurring losses, that is, this is the minimum volume of product output at which equality of sales revenue and production costs is achieved;

- profit (loss) from sales of products (Pr) is defined as the difference between revenue from sales of products at current prices, VAT and excise taxes, and the costs of their production and sales;

- 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 per unit of output) (Zusl.pos.ed), which change proportionally or almost proportionally to the change in production volume (1st – costs of raw

materials and supplies; 2st – costs of auxiliary materials; 3st – costs of fuel and energy for technological needs; 4st – costs of additional and basic salaries of production workers with insurance contributions to off-budget funds);

- conditionally variable costs (total variable costs of production per unit of output) (Conventional variable costs per unit), which do not depend or are almost independent of changes in the volume of production (5st – costs of expenses for preparation and development of production; 6st – costs of expenses for maintenance and operation of equipment; 7st – costs of general production needs; 8st – costs of general business expenses, they together with conditionally fixed costs make up the production cost; 9st – costs of commercial expenses. All these items, forming conditionally variable and conditionally fixed costs, make up the full cost, that is, conditionally variable costs can be defined as the full cost – conditionally fixed costs, and vice versa, conditionally fixed costs can be defined as the full cost – conditionally variable costs);

- the cost per ruble of marketable output shows the relative size of profit per ruble of current expenses, that is, it is the ratio of the unit cost of production to the wholesale price, characterizing the effectiveness of measures taken to increase the competitiveness and demand for products in demand markets.

To convert dimensional indicator estimates into dimensionless ones, we propose using the index method. The indices of dimensionless indicators are determined using formula (6.18) for positive indicators with a positive upward trend (e.g., profitability of sold products, labor productivity) and formula (6.19) for negative indicators with a positive downward trend (e.g., depreciation of fixed assets, excess finished goods inventory in warehouses compared to the standard, employee turnover rate). These indices are primarily derived from indicators that form the cost of production:

$$O_i = X_i / X_i^{\max}, (8)$$

$$O_i = X_i^{\min} / X_i, (9)$$

where O_i is the dimensionless (index) assessment of the i -th indicator of enterprise competitiveness; X_i is the value of the i -th dimensional indicator of enterprise competitiveness assessment; $X_{i\max}$ is the maximum value of the i -th dimensional indicator of enterprise competitiveness assessment; $X_{i\min}$ is the minimum value of the i -th dimensional indicator of enterprise competitiveness assessment.

Stage 1. Assessment of product competitiveness. It is carried out for light industry goods based on their demand on the domestic market.

Stage 2. Calculation of a general indicator of enterprise competitiveness. It is proposed to determine the quantitative assessment of the

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enterprise's competitiveness using the following formula:

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

where K_{Π} is the assessment of the enterprise's competitiveness in percent; α_i – the significance of the i -th competitiveness indicator in percent; O_i – index (dimensionless) assessment of the i -th competitiveness indicator; m – the number of indicators for assessing the competitiveness of the enterprise.

The values of the enterprise competitiveness assessment can theoretically vary within the range from 0 to 100:

$$K_p = 0 \div 100. \quad (21)$$

To qualitatively characterize the obtained competitiveness assessments, a qualitative assessment scale is necessary. In economic practice, the principle of constructing scales with equal increments, progressive and regressive scales, are used. Progressive and regressive scales are most often used for material incentives. We believe that a scale with equal increments is the most appropriate, since, firstly, it corresponds to the solution of the practical problem (specification of the qualitative level of competitiveness), and secondly, it is simple to construct and use. The scale increment is defined as 100 (the maximum score): 4 (the number of levels) = 25. A different increment value can be selected, determined by the goals and objectives that the enterprise itself establishes:

$K_{ef} = K_1 K_2 K_3 K_4 K_5 K_6 K_7 K_8 K_9 K_{10} K_{11} K_{12}, \quad (22)$

where K_{ef} is the weighting coefficient for assessing the effectiveness of innovative technological processes, formed for the production of competitive and in-demand products:

K_1 – the significance of labor productivity (LP);

K_2 – the weight of the workers' workload (WW);

K_3 – weight of shoe production (Ps);

K_4 – the weight of the equipment cost per unit of flow assignment (C);

K_5 – the weight of the total price per unit of production (Stotal);

K_6 – the weight of the financial safety margin (FSM);

K_7 – weight of the break-even point (Tb.u);

K_8 – the weight of profit per unit of production (Pr);

K_9 – the importance of product profitability (R);

K_{10} – the weight of costs per 1 ruble of marketable output (31p.t.n);

K_{11} – the weight of conditionally variable costs (total variable costs of production of a unit of output) (Zusl.per.ed);

K_{12} – the weight of conditionally fixed costs (total fixed costs of producing a unit of output) (Zusl.pos.ed)

As a result of the calculation, the following scale for assessing the qualitative level of competitiveness of an enterprise was obtained (Table 19).

Table 19. Scale for assessing the qualitative level of enterprise competitiveness

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

Cost of services and products –These are the current costs of the enterprise for the production and sale of services and products, expressed in monetary terms. When calculating the cost of production k_{cj} and all enterprise expenses are classified according to various criteria:

– depending on the nature of their allocation to the cost of services and products, they are divided into 2 groups: direct and indirect.

Straight These are the costs that can be directly attributed to a particular type of product when producing more than one type of product (materials, fuel, energy).

Indirect –expenses that cannot be directly attributed to the cost of various types of products during the manufacture and repair of more than one type, and are then distributed between them in

proportion to other costs of funds or labor.

– depending on the change in production volume, all costs are divided into conditionally variable (proportional) and conditionally fixed (non-proportional).

To conditional variables include expenses that change proportionally or almost proportionally to the change in production volume (costs of materials and energy for technological purposes, wages of production workers, etc.).

To conditionally permanent include expenses that do not depend or are almost independent of changes in production volume (depreciation charges from the cost of fixed assets, rent, expenses for the maintenance of buildings and structures, salaries of managers, specialists and employees, etc.):

– by economic role in the production process:

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main and overhead;

- by composition (homogeneity): single-element, complex;
- by frequency of occurrence: current and one-time.

One-time costs – costs for preparation and development of production new types of products kci and, expenses related to the launch of new production facilities 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 using rational technology and organization of production.

Unproductive expenses are a consequence of shortcomings in production organization technology (losses due to downtime, defective products, overtime payments, etc.).

Productive expenses are planned, but unproductive ones are not planned.

Calculation of the cost of services and products is the process of determining the cost of manufactured products and services rendered, carried out for individual cost items. Costing is performed using standard costing units. itsy.

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

1. Raw materials and basic materials (including transportation and procurement costs and excluding waste to be sold).
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. Equipment maintenance and operation costs (EMOC).
7. General production costs (shop costs).
8. General business expenses.
9. Payments for compulsory property insurance.

Production cost

10. Commercial (non-production) expenses.

Full cost price.

Production cost estimate and financial results

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

Cost estimate is considered a consolidated document that characterizes the monetary expression

of all material and energy costs necessary to ensure the fulfillment of the plan for the production of products and services.

The expenses taken into account in the estimate are grouped as follows.

Cost estimate

1. Raw materials and basic materials.
2. Auxiliary materials.
3. Purchased goods and semi-finished products.
4. Fuel from the outside.
5. Energy from the outside.
6. Basic and additional wages of industrial and production personnel (IPP) with deductions for the unified social tax.
7. Depreciation of fixed assets for full restoration.
8. Other expenses.

Formation of financial results. The final financial result (profit or loss) consists of the financial result from the sale of products (works, services), fixed assets and other property of the enterprise and income from non-operating transactions, reduced by the amount of expenses for these transactions.

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) at current prices excluding VAT and excise taxes and the costs of their production and sale.

Planned profit (Ppl):

$$\Pi_{\text{пл}} = (B \cdot \Pi) - (B \cdot C), \quad (23)$$

where B is the output of marketable products in the planning period in physical terms; C is the price for 1 pair of shoes (unit of production) minus VAT and excise taxes – this is the wholesale price; C is the cost of a complete unit of production.

Profit of 1 pair (P1):

$$P1 = C_{\text{opt}} - C1, \quad (24)$$

Here T_{sopt} is the wholesale price of 1 pair; C1 is the cost price of 1 pair.

Product profitability reflects the relationship between profit from product sales and its cost.

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

$$R_{\text{п}} = \frac{\Pi_{\text{п}}}{3} \cdot 100, \quad (25)$$

where is the profitability of products; $\Pi_{\text{п}}$ is the profit from sales of products; Z is the costs (cost price); $R_{\text{п}}$

$$R = \frac{\Pi}{C/C} \cdot 100(\%),$$

(6.26) – calculation per 1 pair.

Revenue from sales of products (works and services) is determined either as it is paid for, or as the goods are shipped (works and services are performed) and payment documents are presented to

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the buyer (customer).

To income include:

- income received in the territory of the Russian Federation and abroad from equity participation in the activities of other enterprises, dividends on shares and income from bonds and other securities owned by the enterprise;
- income from leasing property;
- income from the valuation of production stocks and finished products;
- fines, penalties, forfeits and other types of sanctions awarded or recognized by debtors for violation of the terms of business contracts, as well as income from compensation for damages caused;
- profit from previous years, identified in the reporting year;
- other income from operations directly related to the production and sale of products (works and services).

To expenses and losses *include*:

- costs of maintaining mothballed production capacities and facilities (except for costs reimbursed from other sources);
- losses due to downtime due to external causes that are not compensated by the perpetrators;
- losses from the markdown of production stocks and finished products;
- losses from operations with containers;
- legal costs and arbitration expenses;
- awarded or recognized fines, penalties, forfeits and other types of sanctions for violation of the terms of business contracts, as well as expenses for compensation for damages caused;
- losses from previous years identified in the current year;
- non-compensable losses resulting from fires, accidents, and other emergency situations caused by extreme conditions; non-compensable losses from natural disasters (destruction and damage to production stocks of finished goods and other material assets, losses from production stoppages, etc.), including costs associated with eliminating the consequences of natural disasters; losses from theft, the perpetrators of which have not been identified by court decisions.

Break-even analysis allows us to determine the minimum required volume of product sales at which a company covers its costs and operates at break-even, without generating a profit, but also without incurring losses.

In the most general sense, the activities of any enterprise are carried out according to the scheme “costs - production process - profit”.

The break-even point (BEP) is determined by calculation using the following formula

$$T_{\text{б.у}} = \frac{\text{УПЗ} \cdot \text{Количество продукции}}{\text{Ц} - \text{УППЗ}}, \quad (27)$$

where УПЗ – conditionally fixed costs per unit of

output, rubles; УППЗ – conditionally variable costs per unit of output, rubles; Ц – price per unit of output without VAT, rubles.

To plot a break-even graph, you should create an equation of the following type:

$$at_1 = ah;$$

$$y_2 = ao + ah,$$

where y1 is revenue, rubles; y2 is costs (full cost) of production, rubles; A – unit price of production without VAT, RUB; x – planned volume of product sales, pairs; a0 – sum of UPP; a1 – sum of UPP per unit of production, RUB.

The margin of safety (MSF) shows how much production volume can be reduced while operating at breakeven, without generating a profit, but without incurring losses:

$$Z_{\phi} = \frac{B - T_{\text{б.у}}}{B} \cdot 100 (\%), \quad (28)$$

where $T_{\text{б.у}}$ is the break-even point.

When calculating dimensionless estimates of enterprise competitiveness indicators using formulas (18) and (19) using software, it becomes necessary to formulate these same criteria as their evidence base. For example, unit profit is calculated based on the product's profitability; that is, a profitability of 5 to 25% is first formulated, followed by the unit profit. A similar distinction applies to the definition of labor productivity criteria, as innovative technological processes based on universal and multifunctional equipment are first used. Their maintenance must be entrusted to highly qualified and responsible employees who are committed to the overall performance of the entire technological cycle, guaranteeing the production of sought-after and competitive products that are in high demand among consumers in the domestic market. The calculation of semi-fixed and semi-variable unit production costs is interrelated with the specifics of organizing the production of competitive and in-demand products, including those for children. An analysis of the performance of leading international manufacturers confirms that while semi-fixed costs account for 20-40% of the cost of production, semi-variable costs naturally account for 60-80%. Moreover, it is again necessary to emphasize the specific nature of children's product manufacturing, where profit, profitability, semi-fixed costs, and semi-variable costs are determined by the implementation of technical regulations and regulatory documents and regulations that guarantee the safety of their use. If this is necessary to produce products with such stringent specifications, the state and manufacturers must be mutually supportive and provide compensation for the additional costs of compliance and a guarantee that the manufactured products will not harm children's health.

Of course, if the criterion for the loss of wages per unit of output should tend to zero, and the volume

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of shoe output per 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 assignment should also tend to its minimum possible value, and other criteria - to their maximum possible value - in aggregate, the dimensionless assessment of the effectiveness of the developed innovative technological processes (K) should always tend to one and thereby always confirm that the innovative technological process designed by the enterprise for

the production of import-substituting products will be successful in its activities for the benefit of the population of those regions where they will operate, being city-forming for these small medium-sized cities and in which all branches of government - both federal, regional and municipal - are interested.

The characteristics of competitive advantages in the production of the entire range of footwear for making a decision on its production, calculated using the same software product, are given in Table 20.

Table 20. Costing components for the entire range of footwear

Indicators	Type of footwear	Types of footwear			
		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
Costs for basic 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
Costs of 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
Profitability per unit of output, 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
Cost by 1 ruble 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 developed innovative technological processes for the production of a priority range of footwear, taking into account the calculated cost components for the production of the planned range, allows for a justified decision on its launch, a decision on its balance, guaranteed demand, and ensuring a stable financial position for the enterprise.

Furthermore, the developed software allows regional and municipal authorities, in collaboration with future manufacturers of the entire footwear range in single-industry towns, to determine production volumes not only based on demand but also to guarantee companies a stable financial position by providing them with stable energy and production capacities. This will create the foundation for creating

new jobs while simultaneously addressing all the social problems that, unfortunately, characterize most small and medium-sized cities in the Russian Federation today.

Selecting a technology that can effectively achieve the intended goals in a highly competitive environment will ensure that the developed footwear range will be chosen by the customer and allow the company to maximize profits.

In the costs of shoe production, the largest share is made up of expenses on raw materials and basic materials, followed by wages and depreciation charges.

One of the conditions for a company's competitiveness is the organization of effective interactions with stakeholders involved in its successful operation. Every company, even small

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ones, has several groups of participants with different interests, with whom it may collaborate temporarily or permanently. The authors' research focuses on understanding these interests, ways to resolve emerging issues between external and internal participants, and establishing relationships between partners. This ensures that all stakeholders are guided by the fundamental principle that the interests of all parties are legitimate and require their satisfaction and respect. To achieve profit, a company must constantly monitor the relative costs of manufacturing its diverse range of footwear.

This is only possible if company managers implement modern technological solutions based on the use of multifunctional and versatile equipment. It is also important to remember that the innovative technological solution itself should be cost-effective. This means, on the one hand, providing the company with stable technical and economic indicators, guaranteeing demand not only in the Southern and North Caucasian Federal Districts, but also in other regions of Russia, and being attractive to international consumers. On the other hand, consumers should have the choice to compare the price range of the offered products with similar products from foreign companies, and always prioritize these. This will be possible with the development of a production based on innovation and innovative activity, including the use of nanotechnology and nanomaterials, which enable manufacturers to use injection molding methods for the production of shoe soles.

Making a profit is the primary goal of any entrepreneurial activity. In today's highly competitive

business and entrepreneurship environment, it's essential to be able to calculate future profits and anticipate potential losses.

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

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

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

Property tax calculation:

$$НИ_{np} = \frac{OF_{cpr} \cdot CH_n}{100}, \quad (29)$$

Where OFsrg – residual value of fixed assets, thousand rubles; SNi – property tax rate (SNi = 2.2%).

Calculation of income tax and net profit

We will determine the income tax (IT) using the formula:

$$НПР = \frac{(ПП - НИ) \cdot CH_{np}}{100}, \quad (30)$$

Where CHnp – income tax rate, %, (CHnp = 20%); ПР – enterprise profit, thousand rubles; НИ – property tax, thousand rubles.

We will determine net profit Prch using the formula:

$$Пр_{ч} = Пр - НИ - НПР. \quad (31)$$

Table 20. Summary of the results of a survey of respondents – children, their parents, buyers and manufacturers – to assess the competitive potential of footwear enterprises in the Southern and North Caucasian Federal Districts

Results of the children's survey	Results of the parents' survey	Customer survey results	Results of the survey of manufacturers
2 – Quality of children's shoes	3 – Quality of children's shoes	3 – Quality of children's shoes	3 – Quality of children's shoes
1 – Toe shape	8 – Comfort	9 – Comfort	4 – Functionality of children's shoes
11 – Mass	1 – Mass	6 – Fashion trend compliance	9 – Comfort
5 – Comfort	7 – Price	7 – Price	7 – Price
13 – Materials for the bottom of shoes	5 – Flexibility	4 – Functionality of children's shoes	6 – Fashion trend compliance
22 – Fashion trend compliance	4 – Colour fastness of materials used for shoe uppers to dry and wet friction and to the effects of sweat	1 – Mass	5 – Characteristics of shoe upper materials
4 – The price of children's shoes	2 – Color	5 – Characteristics of shoe upper materials	1 – Mass

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21 – A wide range of children's footwear in stores and shopping centers	6 – Strength of the shoe bottom fastening	8 – Characteristics of materials for the bottom of shoes	8 – Characteristics of materials for the bottom of shoes
Results of the children's survey	Results of the parents' survey	Customer survey results	Results of the survey of manufacturers
6 – 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 lift height – up to 40 mm	9 – Deformation of the toe and heel	10 – Height of heel lift – up to 40 mm	13 – Warranty period for children's shoes
15 – Place of sale of children's shoes – the interior of a store or shopping center		14 – What types of children's shoes are preferred: winter	10 – Height of heel lift – 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 – Strength of the shoe bottom fastening	
12 – Repairability of children's shoes and its feasibility		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 – Strength of the shoe bottom fastening			
14 – Upper materials for shoes			
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 21. A summary of the results of a survey of respondents - children, their parents, buyers and manufacturers - assessing the competitive potential of shoe companies in the regions of the Southern and North Caucasian Federal Districts, but without heretics whose opinions do not coincide with the majority of respondents who participated in the survey

Results of the children's survey	Results of the parents' survey	Customer survey results	Results of the survey of manufacturers
2 – Quality of children's shoes	7 – Price	6 – Fashion trend compliance	3 – 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

Impact Factor:

ISRA (India) = 6.317	SIS (USA) = 0.912	ICV (Poland) = 6.630
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22 – Fashion trend compliance	3 – Quality of children's shoes	3 – 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 – Fashion trend compliance
6 – Level of service for parents and children in stores and shopping centers	4 – Colour fastness of materials used for shoe uppers to dry and wet friction and to the effects of sweat	1 – Mass	12 – Maintainability
Results of the children's survey	Results of the parents' survey	Customer survey results	Results of the survey of manufacturers
21 – A wide range of children's footwear in stores and shopping centers	2 – Color	14 – What types of children's shoes are preferred: winter	5 – Characteristics of shoe upper materials
4 – The price of children's shoes	6 – Strength of the shoe bottom fastening	4 – Functionality of children's shoes	8 – Characteristics of materials for the bottom of shoes
7 – Color	10 – Maintainability	5 – Characteristics of shoe upper materials	1 – Mass
1 – Toe shape	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 – Repairability of children's shoes and its feasibility	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 – Height of heel lift – up to 40 mm
13 – Materials for the bottom of shoes		10 – Height of heel lift – up to 40 mm	11 – The height of the heel part of the shoe is over 40 mm
15 – Place of sale of children's shoes – 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 – Strength of the shoe bottom fastening	
19 – What types of children's shoes are preferred: summer		12 – Maintainability	
14 – Upper materials shoes		13 – Warranty period for children's shoes	
9 – Heel lift height – up to 40 mm			
10 – The height of the heel of the shoe is over 40 mm			
20 – Strength of the shoe bottom fastening			
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

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Conclusion

The results of a study assessing the competitive potential of footwear companies in the Southern and North Caucasian Federal Districts confirmed the importance of marketing services in generating sustainable demand for domestic products within their priority areas. The more frequently these services interact with producers and consumers, the more effective these companies will be in ensuring sustainable demand for their products, achieving stable technical and economic indicators for their operations, and shaping the image and social security of small and medium-sized towns as city-forming enterprises. Both producers and regional and municipal authorities have a stake in their success. Success is more crucial than ever for all participants in the survey assessing the competitive potential of footwear companies located in the Southern and North Caucasian Federal Districts. The validity of the key propositions, conclusions, and recommendations formulated in this study is confirmed by the use of simulation methods and research tools consistent with the current state of science. To achieve the stated goal, namely, ensuring the competitiveness of footwear produced in the regions of the two districts, the effectiveness of using innovative technological processes, modern technologies, mathematical models, software packages, theories of synergy, network cooperation, and the inherent consciousness of the motivation of enterprise managers in the production of in-demand and competitive products was examined. The authors present a concept for prioritizing light industry products through enterprise and product competitiveness, ensuring their relevance, appeal, and sophistication, in order to create the preconditions for sustainable demand from consumers in the Southern and North Caucasian Federal Districts. This is possible if manufacturers ensure product demand through a product assortment policy with social protection of consumer interests, guaranteeing a stable financial position, pricing niche, and an efficient cash flow policy, enabling enterprises to achieve stable technical and economic indicators. The researchers' desire to draw the attention of federal, regional, and municipal branches of government to the revision of the roadmap and

strategy for the development of light industry in Russia until 2025, approved by the government, is justified. Unfortunately, it lacks the most important aspect—the role and importance of government involvement at all levels in its implementation. Without their support, both the roadmap and the strategy for the development of light industry are mere intentions and nothing more. The lack of messages and responsible individuals deprived them of their binding force for these very branches of government, and without their committed participation, achieving the stated results is simply impossible. Another serious doubt about its effectiveness is its failure to significantly influence the restoration of light industry enterprises in the regions and municipalities as city-forming enterprises, in order to restore social stability and security to small and medium-sized cities in Russia—that is, to restore them to the role they played for these very municipal and regional formations, of which there are so many in Russia, including in the regions of two Federal Districts—the Southern Federal District and the North Caucasus Federal District.

The implementation of all proposed measures with the active participation of these same branches of government, but especially regional and municipal ones, will create new jobs in small and medium-sized towns, guaranteeing their residents all the social conditions for a decent life, ensuring their funding, including the operation of preschools and schools, medical and cultural institutions, and diverting young people from the streets and other undesirable situations. The emergence of market demand for in-demand products at a price point acceptable to the majority of consumers in these regions will reduce migration from these regions precisely through the funding of all socially significant measures.

By setting priorities, regional and municipal authorities, supporting business leaders in achieving their goals, and filling markets with in-demand products, especially for children and vulnerable groups in these regions, will directly implement their promises to voters and build confidence in the region's population, which will ultimately provide social protection and a dignified life for the population of small and medium-sized cities and reduce migration.

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