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**Гетманова Э.Ф., Прохоров В.Т.,
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Исследование и анализ обеспечения устойчивого
финансового положения обувным предприятиям
расположенных в регионах ЮФО и СКФО (сообщение 2)**

**Getmanova A.F., Prokhorov V.T., Dmitrienko N.A., Reva D.V.
Research and analysis of the financial situation of sustainable
footwear enterprises located in the regions of the Southern Federal
District and the North Caucasian Federal District (2 message)**

В сообщении 2 приведены расчеты точки безубыточности на примере мужской обуви, это необходимо для выявления при производстве какого количества обуви предприятие будет получать прибыль и просчитать при каком выпуске будет убыток, тем самым мы можем контролировать какую обувь необходимо производить и в каком количестве

The report 2 show the break-even point calculations on the example of men's shoes, it is necessary to detect the production of a number of footwear, the company will make a profit and to calculate at which the issue will be a loss, thus we can control what kind of shoes you need to produce and in what quantities

Ключевые слова: точка безубыточности, ассортимент, финансовое положение предприятий

Key words: break-even point, range, financial position of enterprises

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Enhancing structural changes in real time, accompanied by an increasingly pronounced spatial concentration of economic activity. Currently, this is manifested in the formation of new forms of business organizations focused on the development of the regions.

To select the optimum power developed software – allows manufacturers on the basis of innovative process with a universal and multi-functional equipment to manufacture the entire product range of shoes with the minimum, average and maximum cost that creates a basis for varying the price niche due to a gradual increase in the share of domestic components in the manufacture of leather products with a significant decrease in the cost of their production. At the same time as the criteria to make informed choices in the formation of the optimal power algorithm manufacturers choose the criteria that in their view have the greatest impact on the cost of the finished product, namely, to:

coefficient of loading workers,%;

– Performance of labor per worker, couple;

– Poteri wages per unit of output, rub.;

The given is the specific costs of 100 pairs of shoes, rub.

Of the four criteria is given, in our opinion, are the main productivity and 1 business unit The given costs.

Productivity 1 business – a key indicator of labor. The level and dynamics of labor productivity depends to varying degrees, all major performance indicators of production and all the labor indicators: production, employment, wages expenditure, wages and so on. D.

In order to increase labor productivity are paramount introduction of new technology, the broad mechanization of labor-intensive work, automation of production processes, training of staff and workers, especially in the implementation of innovative technological processes on the basis of universal and multi-functional equipment.

The given unit costs – an indicator of comparative economic efficiency of capital investments used in selecting the best of the solutions to technological problems. It is necessary to calculate the optimal power for the assortment of shoes. Tables 1 and 2 show the calculations for the optimum power range from 300 to 900 pairs of men's and women's shoes for the whole assortment of shoes. Analysis of the characteristics of the three options for a given process in the manufacture of the whole assortment of shoes confirmed the effectiveness of the software for evaluation of the proposed innovation process with a universal and multi-functional equipment. So when the range within 300 – 900 pairs for the best criteria is the volume of the issue 889 pairs (for

men) and 847 pairs (for female). If the proposed regional and municipal authorities of the two counties – Southern Federal District and North Caucasian Federal District – production facilities for standard indicators do not allow to realize the calculated output, in this case the option is selected the optimum power that is acceptable, for example, the production volume 556 pairs, which corresponds to the standard indicators for the proposed production area and is characterized by the best values defined criteria, which form the cost of the entire product range of footwear.

Table 1. The calculation of the optimum power with a range of 300-900 pairs of men's shoes as an example

Power	Type of equipment	Optimal power, steam per shift	Productivity 1 worker couples	The load factor of the workers, %	Loss of wages per unit of output, rub	Average expenses for 100 pairs of shoes, rub
300-500	1	500	28,09	61,39	13,68	6735,36
500-700	1	556	27,73	69,14	9,83	6404,71
700-900	1	889	28,09	77,20	6,42	5236,17
300-500	2	500	28,09	61,39	13,68	6728,68
500-700	2	556	27,91	68,70	9,97	6083,28
700-900	2	889	28,09	77,20	6,42	5240,72
300-500	3	500	28,09	61,39	13,68	7533,95
500-700	3	700	28,12	67,28	10,56	6734,02
700-900	3	889	28,09	77,20	6,42	5876,59

Table 2. Calculation of optimum power with a range of 300-900 pairs on the example of women's shoes

Power	Type of equipment	Optimal power, steam per shift	Productivity 1 worker couples	The load factor of the workers, %	Loss of wages per unit of output, rub	Average expenses for 100 pairs of shoes, rub
300-500	1	500	27,73	62,18	13,40	6980,5
500-700	1	700	27,73	69,14	9,83	6277,43
700-900	1	847	27,73	74,50	7,54	5673,49
300-500	2	500	24,45	63,90	14,11	7630,92
500-700	2	556	27,73	69,14	9,83	6404,71
700-900	2	812	25,64	75,40	7,77	6060,55
300-500	3	500	27,00	61,74	14,02	7827,12
500-700	3	556	29,32	68,21	9,71	6607,65
700-900	3	847	27,00	74,70	7,66	6341,05

We carry out payment inflows and outflows of cash from operating and investment activities, which are presented in Table 6.

Cash flows in the first year of the project will be:

2068637650 DS = – = 1,164,549,002.63 904,088,647.37 rubles.

Thus, cash flow will be 904,088,647.37 rubles., As it is a positive value, it can be assumed that the project is effective. To evaluate the efficiency of industrial activity of the shoe should review the annual results of the company for the production of male and female footwear range.

Table3. Inflows and outflows of funds as a result of the implementation of the work done

Indicator	Cash inflow (+)	Cash outflow (-)
Cash receipts from customers (sales revenue, rub.)	+568637650	
Cash payments to suppliers for raw materials and wages to employees, rub.		-17547479,15
Taxes, just rub.		
1. Taxes on income, just rub.		-113727530
Federal budget		-2274550,6
Regional budget		-20470955,4
2. Insurance premiums rubles		-5264243,74
Including :		
-Pensionny Fund		-3860445,41
-Fond Social security		-508876,9
- Federal fund of obligatory medical. insurance		-894921,43
Acquisition of fixed assets, RUR.		-1000000000
Targeted financial income (according to the program to support small businesses), rub.	+1500000000	
in total	+ 2068637650	- 1164549002,63

For example, Table 4 shows the results of the shoe factory for the production of the autumn range of footwear.

These calculations indicate that at 100% of sales of men's and women's shoes in the specified time period covered not only the cost of production and sales, but remains a profit of 3697.4 thousand. Rub. This testifies to the effectiveness of the company, as well as the right marketing and assortment policy. Profitability of production is 14.9%.

Table 4. Pooled results of shoe enterprise for the production of the autumn range shoes

Indicators	The index value for different volumes of sales per month,%			
	100	80	60	40
Sales volume, couples	25358	20286,4	15214,8	10143,2
Revenues from sales, ths. Rub.	30640,47	24512,37	18384,27	12256,19
Unit cost, rub.	1024,58	1024,58	1024,58	1024,58
The total cost, ths. Rub.	25747,78	21683,33	17618,45	13554,44
INCLUDING RAW MATERIALS AND BASIC MATERIALS, THS. RUB.	17105,57	13661,88	10263,34	6842,22
Profit from sales, ths. Rub.	4892,69	2829,04	765,82	-1298,25
Income tax, ths. Rub.	978,5	565,8	153,16	-
Net Profit, ths. Rub.	3914,19	2263,23	612,66	-
Profitability of products,%	15,9	11,5	4,2	-

Table 5 shows the results of the annual shoe factory for the production of male and female footwear range.

Table 5. Annual results for the shoe factory production of men's and women's shoes

Indicators	Jan..	Feb..	March	April	May	June	July	August	Sep.	October	Nov.	December
1	2	3	4	5	6	7	8	9	10	11	12	13
Sales volume, couple	26114	26114	29661	29661	29661	28168	28168	28168	25358	25358	25358	26114
Revenues from sales, ths. Rub.	45032,84	45032,84	31026,82	31026,82	31026,82	24033,9	24033,9	24033,9	30640,47	30640,47	30640,47	45032,84
Unit cost, rub.	1435,54	1435,54	890,2	890,2	890,2	726,7	726,7	726,7	1024,58	1024,58	1024,58	1435,54
The total cost, ths. Rub.	37487,78	37487,78	26405,04	26405,04	26405,04	20373,34	20373,34	20373,34	25747,78	25747,78	25747,78	37487,78
Profit from sales, ths. Rub.	7545,06	7545,06	4621,78	4621,78	4621,78	3660,56	3660,56	3660,56	4892,69	4892,69	4892,69	7545,06
Income tax, ths. Rub.	1509	1509	924,36	924,36	924,36	732,112	732,112	732,112	978,5	978,5	978,5	1509
Net Profit, ths. Rub.	6036	6036	3697,4	3697,4	3697,4	2928,448	2928,448	2928,448	3914,19	3914,19	3914,19	6036
Profitability of products, %	16,8	16,8	14,9	14,9	14,9	15,2	15,2	15,2	15,9	15,9	15,9	16,8

In most cases, the company carries out the sale of shoes in stores with pay after the implementation of concluding agreements with the trade with an indication of the timing of funds to the producer.

In this case, if the shoe is in demand and is being implemented in full, the company receives the money in time, which are also required to pay salaries, purchase of working capital and other expenses for the development of production.

During the year, the company produces 327,903 pairs of shoes. At 100% of sales of this product, the company had revenue of \$ 392,202.1 thousand. Rub. However, such a situation is not always the case.

For example, when implementing autumn shoe of 80% of the volume of production profits decreased by 43.15% and is only 1178 thousand. Rub., The implementation of the shoe at least 47.4% of the volume of production brings the company losses. Due to lack of funds necessary to reduce the volume of production, delay the payment of salaries workers, for which currently heads the company may be held responsible, even criminally. If this happens, you need to attract borrowed funds to cover the costs and the organization of subsequent output that is currently associated with certain difficulties: significantly increased interest for the loan (18%), reduced loan repayment period et al., Leading to even greater increase production costs.

Developed software allows the head of the enterprise, not only on a daily basis to keep track of cash flows, but most importantly, predict the substitution of one model, the demand for which has dropped to a critical amount, when not provided for funds to cover the production costs associated with this model, and the transition to Production of the new model, the demand for which is based on the analysis of marketing services as it ensures its viability and relevance in an amount sufficient not only to cover the costs of its production, but also obtain the necessary income to ensure that the production itself without provoking bankruptcy.

Considering software tracking the movement of the cash flow and the presence of well-established marketing service that is able to provide the process of regulation of demand for the company's products – it is always possible to make the right decision on the replacement of one model to another, creating the foundation for high-Feasibility indicators and warning employees of the bankruptcy.

Of course, all this is just a wish, in reality, this work should be carried out daily. To do this, you must reconsider our attitude toward so-called break-even point, which, as it creates conditions for the realization of all our conclusions on the formation of competitive industries, providing labor collectives to obtain high technical and economic performance and provides a basis to prevent their bankruptcy.

To evaluate the efficiency of industrial activity of the shoe should review the annual results of the company for the production of men's, women's and children's footwear range, for a total product range.

In implementing the activities of 60% of footwear businesses generate little revenue. Basically, this income is achieved through the implementation of men's shoes as women's range at these volumes observed losses. A further reduction in sales volumes lead to increased losses. To solve this problem prerequisite for the implementation of footwear within the specified time period, as well as sales volume of at least 50%. If this happens, you need to attract borrowed funds to cover the costs and the subsequent production.

We present the final results of the calculation for the entire range of shoes, concentrating our attention only on the profit and loss account at different levels of sales per month (tab. 6). Their analysis confirms the high efficiency of the authors developed software to analyze the results of the shoe enterprises subject to receipt of cash flows in tracking the implementation of shoes for each month of his activity.

Table 6. Impact of the implementation of the shoe on the financial condition businesses

Indicators	The index value for different volumes of sales per month (%)						
	100	80	72	60	40	30	20
in the production of children's shoes							
Winter (boots)							
Profit (+)	2962,09	800,84	-	-	-	-	-
Loss (-) from sales, t	-	-	0	-1540,39	-	-	-
					3791,93	4917,26	6042,89
Autumn (boots)							
Profit (+)	2068	104,54	-	-	-	-	-
Loss (-) from sales, t	-	-	0	-1858,92	-3822,4	-	-5785,8
						4804,25	
1	2	3	4	5	6	7	8
Summer (shoes)							
Profit (+)	1422	-	-	-	-	-	-
Loss (-) from sales, t	-	0	-340,72	-	-	-	-5628,9
				2103,45	3866,12	4748,03	
Spring (shoes)							
Profit (+)	1537,63	-	-	-	-	-	-
Loss (-) from sales, t	-	0	-63,04	-	-	-	-4863,98
				1735,16	3263,51	4063,78	
in the manufacture of women's shoes							
summer (shoes)							
Profit (+)	1648,68	739,69	285,01	-	-	-	-
Loss (-) from sales, t	-	-	-	0	-169,31	-623,99	-1648,7
autumn (boots)							
Profit (+)	2490,13	1329,09	168,05	-	-	-	-
Loss (-) from sales, t	-	-	-	0	-	-992,98	-2490,1
					412,22		
winter (boots)							
Profit (+)	4508,29	2913,36	1317,64	520,18	-	-	-
Loss (-) from sales, t	-	-	-	-	0	-277,3	-4508,3
spring (shoes)							
Profit (+)	1790,91	1276,49	761,04	246,62	0	-	
Loss (-) from sales, t	-	-	-	-	0-	-268,84	1790,91
in the production of men's shoes							
winter (boots)							
Profit (+)	2825,44	2260,23	1695,22	-	-	-	-
Loss (-) from sales, t	-	-	-	0	-	-977,93	-2825,4
					1477,63		
autumn (shoes)							
Profit (+)	2068,81	1161,72	254,64	-	-	-	-
Loss (-) from sales, t	-	-	-	0	-652,46	-1106,4	-2068,8

Indicators	The index value for different volumes of sales per month (%)						
	100	80	72	60	40	30	20
spring (shoes)							
Profit (+)	2730,7	1727,51	724,44	-	-	-	-
Loss (-) from sales, t	-	-	-	0	-278,84	-780,38	-2730,7
Summer (clogs)							
Profit (+)	1713,77	943,54	123,47	-	-	-	-
Loss (-) from sales, t	-	-	-	0	-596,77	-981,89	-1713,8

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