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FORMATION OF AN IMPORT SUBSTITUTION STRATEGY BASED ON ENTERPRISE PERFORMANCE CONTROLLING ФОРМУВАННЯ СТРАТЕГІЇ ІМПОРТОЗАМІЩЕННЯ НА ОСНОВІ КОНТРОЛІНГУ ЕФЕКТИВНОСТІ ПІДПРИЄМСТВА

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The article examines the theoretical and methodological foundations for shaping an import substitution strategy based on controlling tools. It is demonstrated that the modern Ukrainian economy is characterized by a high level of import dependence, particularly in the industrial sector, which poses critical threats to the economic security of enterprises and the state. The growing inaccessibility of foreign markets, disruptions in supply chains, and intensifying geoeconomic turbulence highlight the urgent need for a systematic policy of import substitution aimed at strengthening the competitiveness and resilience of domestic enterprises. A review of recent scientific literature reveals that import substitution should no longer be viewed solely as a protectionist measure, but rather as a strategic direction for industrialization and internal market development, necessitating the integration of modern management instruments. The study emphasizes that traditional approaches to strategic planning are insufficiently flexible in today's highly volatile environment, making controlling particularly important. Controlling is considered a comprehensive information-analytical system that integrates planning, accounting, control, analysis, and risk management into a coherent structure. It is argued that strategic and operational control functions are closely interrelated: the former determines the long-term objectives of import substitution, while the latter ensures their implementation through profitability management, cost optimization, and operational efficiency. Moreover, integrating risk management into controlling provides the ability to forecast potential threats and minimize their impact, including currency, supply chain, and technological risks, using early warning systems.

Keywords: import substitution, strategy, controlling, enterprise efficiency, economic security, risk management, innovation development, KPI, financial stability, state policy.

У статті розглянуто теоретико-методичні засади формування стратегії імпортозаміщення на основі використання інструментів контролінгу. Доведено, що сучасна економіка України характеризується високим рівнем імпортозалежності, зокрема у промисловому секторі, що створює критичні загрози для економічної безпеки підприємств та держави. Визначено, що ускладнення доступу до зовнішніх ринків, порушення ланцюгів постачання та посилення геоекономічної турбулентності підсилюють потребу у впровадженні системної політики імпортозаміщення, спрямованої на підвищення конкурентоспроможності національних підприємств. На основі аналізу наукових публікацій обґрунтовано, що імпортозаміщення слід розглядати не лише як протекціоністський інструмент, а як стратегічний напрям індустріалізації та розвитку внутрішнього ринку, що потребує інтеграції сучасних управлінських методів. У статті підкреслено, що традиційні підходи до стратегічного планування не забезпечують достатньої гнучкості в умовах високої мінливості середовища, тому особливого значення набуває контролінг. Він розглядається як комплексна інформаційно-аналітична система, що поєднує функції планування, обліку, контролю, аналізу та ризик-менеджменту. На практичних прикладах українських підприємств показано, що впровадження стратегії імпортозаміщення на основі контролінгу дозволяє досягати відчутних економічних результатів, таких як зниження собівартості продукції, підвищення ефективності діяльності та заощадження фінансових ресурсів. Проведений аналіз підтвердив необхідність використання системного підходу, що включає аудит імпортозалежності, формування системи KPI та створення механізму раннього попередження загроз. Зроблено висновок, що імпортозаміщення є не лише економічним заходом, а комплексною трансформацією бізнес-процесів, яка вимагає інтегрованої системи управління. Рекомендовано посилити роль держави у формуванні сприятливого інституційного середовища, а також активніше застосовувати контролінг як ключовий інструмент координації стратегічних і операційних рішень. Реалізація запропонованих підходів сприятиме зміцненню економічної безпеки підприємств, зменшенню імпортозалежності та формуванню передумов сталого розвитку України.

Ключові слова: імпортозаміщення, стратегія, контролінг, ефективність підприємства, економічна безпека, управління ризиками, інноваційний розвиток, KPI, фінансова стабільність, державна політика, цифровізація.

Statement of the problem

Modern conditions of national economic development are characterized by a high level of dependence on imported resources, technologies, and components, which creates threats to the stability of enterprises and the economic security of the state. The growing geoeconomic turbulence, limited access to foreign markets, and disruptions in supply chains highlight the necessity of shifting towards an import substitution strategy as a key direction for ensuring the resilience and competitiveness of domestic enterprises. At the same time, the formation of an effective import substitution strategy is complicated by the lack of appropriate methodological tools for evaluating the efficiency of managerial decisions, timely identification of reserves and risks, as well as coordination of financial, production, and innovation processes. Traditional approaches to strategic planning often lack sufficient flexibility and informational support in a dynamic environment.

Therefore, there is a need to develop theoretical and methodological support for the formation of an import substitution strategy based on control tools, which will enable systematic monitoring of performance, assessment of management efficiency, and the creation of a foundation for making optimal strategic decisions.

The problem of import substitution and enhancing enterprise performance is actively studied in modern scientific literature. In the work of Zavsehdashnia, I., Sytai, V., and Dalnichenko, O., the potential of Ukraine's machine-building industry in terms of import substitution is defined, with emphasis placed on the sector's structural problems and the outlined directions for developing domestic production [1]. The study by Ponomarenko V. S., Maliarets L. M., Barannik I. O., and Balyuk Yu. S. is devoted to the transformation of innovative development in the export-import activities of business entities during wartime and post-war conditions, where new features of innovative development and their impact on enterprise strategies are substantiated [2].

Nazarenko I. S. reveals the economic essence of enterprise performance, which serves as an important theoretical basis for establishing an evaluation system of import substitution [3]. A similar emphasis on factors for improving efficiency is made in the work of Hryhorash O. V. and Bulyhina D. O., who highlighted the organizational and managerial aspects of enhancing performance [4]. Balyuk Yu. S. proposed methodological support for the formation of a strategy for the development of export-import activities, emphasizing the role of strategic planning and controlling under modern conditions [5].

In recent studies by Prodius O., Afanasenko M., and Pukhlenko V., the strategic directions for improving the efficiency of trade enterprises under martial law are analyzed, confirming the relevance of managing import dependency in crisis conditions [6]. Lupak R. L. systematized the state policy of import substitution in his monograph, identifying its priorities and instruments of implementation within the system of ensuring Ukraine's economic security [7].

A significant contribution to the study of import dependency was made by Ishchuk S. O. and Sozanskyi L. Y., who substantiated the problems and proposed directions for reducing Ukraine's economic dependence on imports [8]. An assessment of the dependency of the processing industry on imports was conducted by Sozanskyi L. Y., who distinguished the segments of intermediate consumption and gross fixed capital formation [9]. Tsap M. V., Palinchak M. M., and Steblak D. M. revealed the essential characteristics of import substitution and its role in socio-economic development [10].

Overall, the literature review demonstrates that scholars present import substitution as a multifaceted process encompassing state policy, institutional mechanisms, and internal business practices. However, the issue of integrating controlling as a key instrument of performance management in the system of import substitution requires further scientific development.

The purpose of the research

The purpose of the article is to provide a theoretical justification and develop a methodological approach to the formation of an import substitution strategy based on enterprise performance controlling tools, which will ensure the reduction of dependence on imported resources, the strengthening of business process resilience, the timely identification of risks, and the formation of optimal strategic decisions in a changing external environment.

Presentation of the main research material

It has been determined that the modern economy of Ukraine is characterized by a high level of dependence on the import of raw materials, components, and technologies, which increases the vulnerability of enterprises under crisis conditions, raises the risks of destabilization in the production process, and limits the possibilities for ensuring long-term economic resilience.

In the modern globalized world, where economic security is a key priority, the formation of an import substitution strategy is acquiring relevance. This is especially important for Ukraine, a country with a high level of import dependency in the industrial sector. According to UNIDO studies, Ukraine exhibits a significant dependence on imports of technologically complex products, particularly chemicals and machinery, which could become a critical factor in national security. For example, in 2023, the share of Ukrainian exports of such products declined to 20,8% compared to 30,1% in 2010 [11].

The evolution of the import substitution concept reflects its transformation from a purely protectionist tool to a strategy aimed at enhancing competitiveness and economic growth. Import substitution is now redefined not as a reactive measure to external shocks but as a proactive driver of industrialization and domestic market development. Within this framework, it is argued that the effective implementation of this strategy requires the introduction of systematic controlling, which satisfies the need for coordinated management of resources, risks, and strategic decision-making [6].

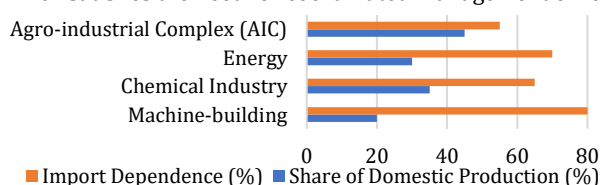


Fig. 1. Import dependence and domestic production in key sectors of Ukraine. Source: compiled by the author.

In the context of growing global competition and high dependence on external markets, the issue of import substitution becomes a key element in ensuring Ukraine's economic security. It is essential to examine the ratio between the share of domestic production and the level of import dependence in key strategic sectors of the economy. The figure illustrates the structure of the machine-building, chemical industry, energy, and agro-industrial complexes, which enables the identification of the most vulnerable areas and outlines priorities for shaping an import substitution policy (Fig. 1).

The presented chart illustrates the high level of import dependence in key sectors of Ukraine's economy, posing a serious threat to the country's economic security. The most critical situation is observed in the machine-building industry, where the share of imported products reaches 80%, significantly limiting opportunities for domestic development. In the chemical industry and energy sector, import dependence also exceeds 60–70%, creating considerable risks in the event of geopolitical or market crises [11]. At the same time, the agro-industrial complex shows relatively better indicators; however, its dependence on imports still exceeds half. This highlights the need for the implementation of a systemic import substitution policy focused on supporting domestic production, developing the technological base, and creating favorable conditions for investment in national enterprises.

In the framework of complex business processes such as the formation and implementation of an import substitution strategy, controlling goes far beyond ordinary control. It represents a comprehensive information and analytical system that provides enterprise management with the necessary support for effective decision-making. It integrates the functions of planning, accounting, control, analysis, and risk management into a single, coherent structure. Controlling acts as a self-regulation mechanism that ensures feedback within the management loop, allowing deviations to be detected promptly and activities to be adjusted accordingly. Its main functions include creating information channels, strategic and operational planning, internal auditing, and methodological consulting.

A key element of controlling is the clear distinction, yet close interconnection, between its strategic and operational dimensions. Strategic controlling is oriented toward the long-term perspective. Its tasks include defining goals, identifying potential for development, and determining the prerequisites for success. It answers the question "what to do?", for example, making decisions about the feasibility of substituting an imported component. In contrast, operational controlling focuses on short-term objectives, typically within a one-year horizon. Its main goal is managing profitability and costs, optimizing the "cost-profit" ratio. Operational controlling provides the tools and methods necessary for implementing strategic decisions, answering the question "how to do it?".

The synergy between these two dimensions is fundamental to the success of an import substitution strategy. Strategic controlling sets the overall direction, while operational controlling translates it into a system of measurable and manageable processes [1]. Information coming from operational controlling—for example, data on exceeding planned costs, inefficiencies in production processes, or deviations in liquidity indicators—serves as feedback that enables strategic controlling to adjust initial goals or take corrective measures to eliminate bottlenecks. Thus, controlling ensures continuous coordination between long-term vision and daily activities, transforming the strategic idea of import substitution into a consistent, measurable, and controlled business process.

The process of import substitution is associated with several risks, including currency fluctuations that can increase the cost of imported components, as well as supply and technological risks. The role of control lies in integrating risk management into the overall management system. It provides informational, analytical, and methodological support for minimizing or accepting risks. This is achieved through an early warning system, a key function in controlling [2]. The system continuously monitors external and internal factors, enabling the accurate forecasting of deviations between planned and actual indicators. Such a proactive approach enables the enterprise to respond to potential threats in advance, rather than merely recording losses after they occur. Below is a table of key performance indicators (KPIs) used to monitor the implementation of the import substitution strategy (Table 1).

Table 1. Key performance indicators (KPIs) for monitoring the import substitution strategy

Category	Example of an indicator	Purpose of the indicator
Financial	Net Profit	Demonstrates the overall financial performance and profitability of the import substitution project
	Margin	The difference between price and cost indicates the efficiency of cost management
	Return on Assets (ROA)	Assesses the effectiveness of asset utilization for profit generation
Operational	Conversion Rate (CR)	Evaluates the efficiency of marketing efforts and sales
	Average Check	Reflects customer purchasing behavior and the effectiveness of the pricing strategy
	Capacity Utilization Rate	Shows how full production potential is used for import substitution
Strategic	Share of Imports in Cost Price	Key indicator directly measuring the success of the import substitution strategy
	Repeat Purchase Rate (RPR)	Demonstrates customer loyalty and quality of import-substituting products
	Customer Satisfaction Index (CSI)	An indirect success indicator reflecting product quality and competitiveness

Source: compiled based on [3-7].

Despite significant challenges, there are examples of successful implementation of import substitution strategies in Ukraine, confirming the effectiveness of a systematic approach.

- PJSC "Sumy Plant Nasosenergomash" demonstrated success by shifting from purchasing entire units (mechanical seals) to acquiring only specific components (friction pairs), which significantly reduced the cost of finished products. This is an example of applying operational controlling to optimize costs and improve production efficiency.

- JSC "Ukrainian Energy Machines" employed SWOT analysis to identify its potential in the production of import-substituting products, which became the basis for improving the overall efficiency of the enterprise.

- Ukrzaliznytsia implemented a project in the field of public procurement that enabled significant savings. By applying modern tools, such as Platts quotations, the company purchased diesel fuel at below-wholesale prices, saving millions of dollars. This case illustrates how controlling procurement processes can have a direct impact on financial efficiency.

However, despite these success stories, Ukrainian enterprises face serious challenges. One of the primary issues is the inadequate legislative framework, which fails to provide sufficient legal and financial support for domestic producers. Inconsistencies between legislative acts complicate access to budget financing and credit support for innovative activities [10]. In addition, the limited financial resources of enterprises and existing barriers to attracting foreign direct investment, such as inefficient public administration and corruption, are critical obstacles to production modernization.

These challenges create a paradoxical situation: while the state declares support for import substitution, it does not provide the necessary institutional conditions, and in some cases, its policies contradict international trade rules. This shifts the primary burden and responsibility for success onto enterprises themselves. Under such conditions, internal management mechanisms – particularly controlling – become not just a tool, but a decisive factor for survival and development [5]. Controlling enables enterprises to identify internal reserves, optimize processes, and minimize risks that cannot be resolved at the macro level.

Below is a comparative table of import substitution cases in Ukraine (Table 2).

Table 2. Comparative Cases of Import Substitution in Ukraine

Company	Object of import substitution	Key success factors	Controlling tools applied	Achieved results
PJSC "Sumy Plant Nasosenergomash"	Mechanical seals and components	Reduction of cost through purchasing components instead of complete units	Cost analysis, analytical methods	Reduction of the cost of finished products
JSC "Ukrainian Energy Machines"	Production of in-house components	Identification of enterprise potential for manufacturing import-substituting products	SWOT analysis, economic potential analysis	Increased efficiency of the overall enterprise activities
"Ukrzaliznytsia"	Procurement of diesel fuel	Use of modern procurement tools and increased competition in tenders	Monitoring of market quotations (Platts), price and deviation analysis	Savings of USD 7.9 million over a 7-month period

Source: compiled based on [8-9].

A comparative analysis of Ukrainian enterprises reveals that successful import substitution necessitates a balance between cost optimization, innovation, and the adoption of modern management tools. Each case demonstrates that controlling serves as a foundation for identifying reserves, improving efficiency, and achieving measurable economic results. The examples of Nasosenergomash, Ukrainian Energy Machines, and Ukrzaliznytsia confirm that both operational and strategic controlling tools are practical in practice. These cases illustrate the potential for scaling import substitution strategies to other sectors of the national economy.

Conclusions and prospects for further research

The conducted analysis demonstrates that the formation of an import substitution strategy at an enterprise is not merely an economic measure but a comprehensive business transformation, the success of which depends on an integrated management system. Controlling acts as a critically important mechanism that ensures coordination and linkage between long-

term strategic objectives and daily operational tasks. It transforms the idea of import substitution into a manageable and measurable process, reducing risks and increasing efficiency.

Based on the obtained data and their analysis, enterprises seeking to implement an import substitution strategy are recommended to:

1. Conduct a comprehensive import dependency audit. Systematically analyze all imported components, raw materials, and technologies to determine which of them are most promising for substitution in terms of financial and operational efficiency.

2. Use controlling as a basis for decision-making. Do not limit the process to qualitative SWOT analysis. Integrate it with quantitative tools such as break-even analysis and budgeting to provide financial justification for investment projects.

3. Develop a clear KPI system. Identify and monitor key indicators that reflect progress in implementing the strategy, including the reduction of import share in cost structure, capacity utilization, and product quality.

4. Implement a controlling-based risk management system. Apply controlling as an early warning system to forecast and minimize risks associated with currency fluctuations, supply chains, and technologies.

For scaling successful cases at the national level and ensuring the systematic implementation of the import substitution policy, an active role of the state is required. This includes implementing high-quality institutional reforms to enhance the investment climate and combat corruption, as well as developing and implementing effective, consistent legislative mechanisms for financial and credit support that align with international obligations. Only through effective interaction between the macro- and micro-levels can import substitution become a powerful driver for strengthening economic security and sustainable development in Ukraine.

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