

The Role of Strategic Audit Dimensions in Enhancing Institutional Performance

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Abstract. *The proposed research will focus on defining the effects of the strategic audit aspects in strengthening the institutional performance of the Iraqi General Cement Company. The research targeted four important dimensions that are strategic position of the institution, the internal environment, the external environment, and the stakeholder, and how these dimensions would be associated with various dimensions of performance such as learning and growth, internal operations and customer satisfaction, financial performance, and environmental performance. The research methodology employed a descriptive and analytical approach, utilizing statistical methods such as SPSS V.25 and AMOS V.23 to test the study's hypotheses. The findings indicated that both the external environment and the involvement of the stakeholders had the most significant positive impacts on both the financial and the environmental performance of the company, whereas the internal environment was found to have solid effects on internal activities and on customer satisfaction. The average effect on learning and development was also recorded on the strategic position. The findings of the study indicated that as a way of sustaining institutional performance, a combined consideration of strategic alignment, overall institutional process advancement and the partnership with stakeholders should be implemented.*

Keywords: *Customer, External Environment, Financial, Internal Environment, Internal Operations*

1. INTRODUCTION

In the modern dynamic future of business, strategic thinking necessitates the application of strategies to organizations that will again make them sustainable and competitive in their business. The dynamics of the market demand, environmental regulations demand and technology fluctuations in cement industries especially in Iraq present so many challenges in the industry. These difficulties require that there is constant review and assessment of internal and external forces that affect how well institutions perform. Strategic audit has been identified as a key instrument through which the strategic position, internal capacity, external setting and the stakeholder interlinks of any organization are appraised in terms of boosting the general performance of the organization. Based on this background, there is a need to understand how the dimensions of strategic audit used by the Iraqi General Cement Company are affecting its institutional performance, and it is for this reason that the study is focusing on the Iraqi General Cement Company as one of the key players in the Iraqi cement industry.

The research attempts to determine how the strategic position of the institution, the internal environment, the external environment, and a stakeholder relation leads to the enhancement of the various dimensions of performance, like learning and growth, internal operations, customer satisfaction, the financial performance, and environmental performance.

Through the examination of these relations, the paper will give some helpful insights that can

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steer the business organization in its efforts towards improving its competitiveness and gaining sustainable development.

2. LITERATURE REVIEW

Strategic Auditing (SA)

In the words of Mohsin et al., (2024), organizations must inspect their resources, strengths and the factors affecting organizational performance from the outside to conduct a strategic audit. It enables management to check if the organization's present strategies meet its long-term targets and stay up to date with the market. Strategic auditing is particularly important for corporate governance, to bring about transparency, support accountability and alignment with strategy. Through the identification of issues and how the organization is performing, strategic audits support the creation of better strategies, boost credibility among stakeholders and enhance Integrity (Karim et al., 2020). While operational and financial audits check for proper compliance and good efficiency, strategic audits consider guiding the company in the future, ensuring sustainability and gaining a competitive edge.

In the late 20th century, the idea of strategic auditing becomes necessary because industries were complex and worked together in a global context. At first, this practice depended on strategic management concepts, but organizations later realized that such tools were needed for evaluating how strategic options impact performance (Al-Tarawneh et al., 2022). Because markets, technologies and government rules are changing a lot in areas like manufacturing, mining and cement production, companies are now more likely to conduct strategic audits (Sembiyeva and Alibekova, 2025). With the costly operations and vulnerability to outside risks, these industries must do strategic audits to cope with shifting demand, boost their operations and organize resources according to plans.

Evaluating performance and making decisions would not be complete without strategic auditing. A review of things like the company's financial health, workplace culture, how the business operates and stakeholder desires gives strategic audits valuable suggestions to leaders (Praise and Rapina, 2022).

The results of these insights enable institutions to be flexible, inventive and ready to overcome challenges. Besides, carrying out a strategic audit makes it much easier to decide where to invest, avoid veering off target and link current actions with long-term goals. In evaluating performance, these data help determine if an institution's strategies are being successfully carried out (Karim et al., 2020).

It becomes very important in industries like Iraq's cement sector where having false strategies could bring major challenges to finances and standing in the market.

Strategic Audit Dimensions

Institution's Position: Financial institutions are important in helping develop industry, mainly in areas that require a lot of money such as cement manufacturing. Companies get the important financial support they need for infrastructure, machines, technology and growth projects through working with institutions and other financial institutions. Since alternative sources of money and well-established markets are scarce in Iraq, financial institutions play a key part in economic development (Algabry et al., 2021). When the institutioning sector is robust and reliable, it enables individuals, businesses and organizations to easily get loans, funds for trading and money for daily business operations which support industrial growth.

Being able to get credit is vital for an organization's strategy and overall results. If businesses can borrow money easily, they can handle money management, enhance their products and answer to changes in the market both positively and negatively. At the same time, if companies cannot access financial help, they might see reduced effectiveness, postpone innovation and compete less well (Campanella et al., 2020).

For the Iraqi General Cement Company, getting financial support allows it to follow production plans, ensure its supply chains work and make the company more environmentally sustainable. In addition, evaluating the company's institutioning relationships can uncover possibilities about its reliance on funds, sensitivity to different interest rates and ability to pay off debts (Kumar et al., 2023).

So, it is crucial in strategic auditing to understand the institution's status and review the impact of financial assistance plans, since this directly affects the institution's long-term performance and security.

- a. **Internal Environment:** The internal surroundings of a company include its culture, organization, resources and how it runs these operations and this plays a key role in determining its performance. The culture of an organization is what defines how its employees behave, make decisions and communicate at work. Having a positive outlook and encouraging innovation helps people collaborate, feel responsible and improve constantly which is needed for both facing new market challenges and for becoming more competitive (Joseph and Kibera, 2019). Unlike culture, organizational structure provides details on the way people are arranged, how they communicate and who has control in an organization. A company with a well-structured and flexible framework can work

efficiently, avoid extra work and decide matters quickly (Akpa et al., 2021). Sometimes, excess bureaucracy in an agency can prevent it from being responsive or promoting new solutions. Besides, the environment inside the organization plays a major role in supporting learning and driving innovation. When organizations focus on employee growth, knowledge exchange and joining forces across teams, they usually develop more creative ideas and answers. The key elements in the internal environment are examined to decide if they are consistent with the company's strategic targets (Abdelwhab et al., 2019). Managers can make the right adjustments that improve the organization, support learning and help the institution perform well against others in the industry when the organizational strengths and weaknesses are clear.

- b. **External Environment:** Outside influences on a company such as its rivals, the laws and economic conditions are part of the external environment. Because of these factors, companies in this sector should keep monitoring and auditing their strategies to capture all possibilities (Banalieva et al., 2018). The presence of rivals in the market encourages companies to come up with new ideas, boost their efficiency and set their products apart. Competitors in and outside the local area can change strategies in the cement industry related to pricing, the flow of products and the control of the market (Elango et al., 2019). The pace of changes in a company's offerings often reflects how well it predicts its competitor's strategy. Regulations and policies are very important external factors that may impact to performance of the organizations. Following environmental laws, labor rules and regulations from the industry influences how goods are produced and how much they cost (Elmagrhi et al., 2019). Today, Iraqan firms in the industrial sector are obliged to follow national growth policies and protect the environment. Unresolved rules in regulations may confuse and disturb businesses' lengthy plans. Industries are affected in many ways by inflation, exchange rates, interest rates and the amount spent on infrastructure. Any changes in fuel prices or necessary construction can directly influence on performance of the cement organizations (AL-Dahash et al., 2024). By answering these questions, the organization finds answers relating to how the forces outside the organization help or hinder it from achieving its goals. Overall, the environment outside the company affects how well it adjusts and makes strategic decisions. Firms capable of understanding and expecting external forces are more likely to change their approaches enter new territories or streamline their operations. For these reasons, the external environment is very important in applying strategic auditing and performance management.

- c. **Stakeholders:** In the words of Sakawa and Watanabel (2020), stakeholders affect where a company wants to go, its main goals and its future success by contributing to the strategic process. Those who are part of internal stakeholders are employees, managers and shareholders, while external stakeholders include customers, suppliers, government bodies, community members and environmental organizations (Jayaraman et al., 2023). Since every group has its own needs and priorities, those all need to be involved in planning the organization's strategy. Those inside the organization such as employees and management, use their knowledge and dedication to take on and accomplish strategies. Their responses and suggestions are important for finding places where the company can work better, try new things and improve capacities. If employees are engaged, they tend to support the organization's goals which lead to better results and greater productivity (Dhir and Shukla, 2019). Entities outside the company such as government agencies and nearby communities play a big role in shaping a company's reputation, ability to act and reach in the marketplace (Carter et al., 2018). Paying attention to people in the community, obeying the rules and being straightforward with stakeholders helps businesses like the Iraqi General Cement Company earn trust and become more credible.

Institutional Performance Dimensions

- a. **Learning and Growth:** According to the learning and growth dimension, good institutional performance lets people develop their skills, allows knowledge to be improved and boosts innovation (Ju et al., 2021). It is key for a company's long-term success because it develops the skills within the organization needed to face and succeed in fast-changing industries. Along with this, Hendri (2019) has stated that employee growth is important and it happens through regular training, learning new skills and giving hope for career advancement. Those who support and train their workforce help the organization become more successful and make their employees more content. For such companies as the Iraqi General Cement Company, giving employees access to the latest technology and management skills is key to continuing efficiency and meeting the industry's standards. Knowledge management involves gathering, passing on and working with the knowledge in an organization. So data, insights and experience are not wasted but used by entire teams and various projects (Massoudi and Birdawod, 2023). Systems that make knowledge-sharing efficient encourage quick problem-solving, good choices and preserve the experiences of employees—especially during high turnover or when things are very technical. An organization that can innovate will respond better to changes in the market and new

technologies. Companies that help employees be creative, experiment and collaborate with people in different fields are more able to introduce new products, boost the efficiency of their processes and stay ahead of the competition (Azamela et al., 2022). A strategic audit usually checks if the strategies for learning and development support the organization's main goals and if its drive for innovation offers lasting results.

- b. Internal Operations: The way a company performs its internal actions is key to its success, especially at the Iraqi General Cement Company. Some of its main elements are efficient processes, quality checks and effective production, all of which directly affect the company's chance to reach its goals and keep a competitive edge (Polishchuk and Horbatiuk, 2023). A process is efficient if the use of labor, materials, machinery and time helps the company to produce the most with minimum waste. To make the process of making cement more efficient, people need to cut down on time lost during idle periods, simplify the flow of steps and ensure that all parts of production are properly linked (Atnafu and Balda, 2018). Effective ways of working save money and make the company more productive which matters a lot in this industry where spending on operations accounts for a lot of the budget. It is important to check and control the quality of the cement to make sure it passes the laws and pleases customers. A company needs efficient monitoring, regular tests and follows international standards to ensure their products are always of the same great quality (Anh et al., 2020). Products that are better in quality reduce the chance of defects, negative publicity and unhappy customers, strengthening the brand's position. The aim of production effectiveness is to reach the desired results within given boundaries. They need to check how well equipment performs, how much work gets done by employees and how the production timetable is reliable (Abbott and Snidal, 2021). Great production management allows products to arrive on time, match the market's requirements and assist with the company's financial goals.
- c. Customer Dimension: For the Iraqi General Cement Company, the way customers are served is very important for the company's performance. With this approach, the company works toward satisfying customers, being loyal to them and reacting to changes in the market which are all key to its future success and staying power (Kipngetich and Bett, 2018). Customer satisfaction tells that if the company's products and services are up to or surpass the standards customers have in mind. Therefore, the cement industry should keep providing top-quality cement that follows construction standards, along with prompt delivery and customer support (Al-Omari et al., 2020). For a company, customers who are happy typically spend again and suggest the business to people they know which increases

the company's future customer base. If customers are satisfied, they are likely to keep returning and pick the company's products over those of competitors. Customers who are loyal to the brand are less influenced by price and this ensures the business can keep up its demand during tough market times (Anil and Satish, 2019). Being loyal to customers comes from trust, being consistent, sharing updates on time and resolving any issues they face. It quickly adjusts its actions according to customers' tastes, trends and changes in the competition if a company is responsive to its market. To fit the Iraqi cement market, this could require offering new cement variations, supplying for new public projects or adjusting price points when the economy changes (Das and Hassan, 2022). Responsiveness makes the company useful and benefits it from advanced opportunities.

- d. **Financial Dimension:** Financial dimension is very important for an institution's results, showing how the company earns profits, controls its expenses and keeps its finances stable. Thanks to these parts, businesses can maintain activity, work on development plans and stay strong in the competition (Mbole et al., 2021). Profitability demonstrates the company's ability to make profits after considering its revenue and expenses. Earning of a cement company is determined by achieving efficiency in making cement, selling well and charging the right prices (Cantini et al., 2021). Making a profit allows businesses to return some of the stakeholders' money and also to invest it in resources and workforce to strengthen the organization. Taking care of costs such as operations, materials, energy and overheads, has a strong influence on a company's financial achievements. With products made mostly from expensive capital, controlling costs may lead to better profits in cement production. One must always check costs, notice wasteful situations and put in place solutions to minimize waste and optimize the use of resources (Luciano et al., 2020). A business is financially stable when it maintains a strong balance sheet, handles its debt sensibly and provides sufficient cash to pay bills that will be due soon. With stability, investors, creditors and stakeholders are assured which in turn lowers the possibility of facing financial distress (Hardana et al., 2023). Because of this financial stability, businesses can handle shifts in the market, fund research and take part in new opportunities without risking their key operations. Overall, the Iraqi General Cement Company needs to improve its finances by being profitable, controlling expenses and ensuring strong financial power. This is what makes it possible for the company to succeed, invest wisely and maintain growth in the Iraqi industrial area.
- e. **Environmental Dimension:** Concern for the environment is now very important for Iraqi General Cement Company, since making cement can adversely affect the environment.

Corporate social responsibility paying attention to the environment means meeting environmental requirements and practicing sustainability for the betterment of the earth as well as improving the company's reputation (Wang et al., 2021). Environmental regulations require following national and international laws about emissions, waste and using various resources. Because cement production often results in plenty of carbon dioxide, dust and other pollutants, it is necessary to closely obey regulations to prevent any related issues with the law or business (Ighalo and Adeniyi, 2020). The company must use proper pollution control tools, check its environment frequently and show full compliance to the proper authorities. As well as required measures, sustainability initiatives designate the company's efforts to keep its environmental footprint as small as possible and help support the environment for years to come. One could invest in green energy, select alternative energy sources, recycle waste and minimize water wastage (Abdul-Wahab et al., 2021). Opting for green production gives the Iraqi General Cement Company both economic gains and chances to help with climate change and the preservation of resources. Helping the environment encourages customers, regulators and communities to trust a company more, since being environmentally responsible is a higher concern today (Beguedou et al., 2023). Being sustainable allows the company to compete more effectively by following worldwide environmental changes and social responsibility rules.

Relationship between Strategic Auditing and Institutional Performance

The link between strategic auditing and how well the organization performs matters a lot for success and growth, most notably in the large organizational environment of the Iraqi General Cement Company. In strategic auditing, every important aspect of a business is carefully reviewed such as its situation in the market, capabilities within the organization and the state of the external world and how stakeholders are involved (Karuga et al., 2023). An organization can use a systemic review to notice strengths, weaknesses, opportunities and threats which help guide strategic choices that shape the performance of the organization in various sectors.

Strategic auditing helps match a company's internal capabilities with what is expected in the market by stakeholders. When a company is assessed and its work environment understood, a strategic audit uncovers important operational, quality control measures and innovations that help improve and grow the company as well as its ability to deliver learning (Bruni et al., 2021). This approach can be seen in the Iraqi General Cement Company, as checking production and

employee ability helps identify weaknesses that, when fixed, can bring higher productivity and stronger product quality which are key to surpassing competitors and keeping customers happy.

Besides this, strategic auditing assists organizations in adjusting to challenges from the market, new rules and the general economy. When companies understand these trends, they can respond quickly and make sure what they offer matches the changing demands of customers and follows all the rules. Having awareness of the environment helps with customer dimension performance by focusing on customer satisfaction and loyalty based on what customers require (Roussy et al., 2020).

Additionally, it helps the environment by enforcing rules and organizing sustainable activities which improves the organization's reputation and guarantees a stable future. Stakeholders are important in strategic auditing since they offer valuable knowledge about what drives the organization. Involving stakeholders in the auditing process encourages openness and responsibility, making people want to join forces and support them (Jan et al., 2021). Doing this increases the success of the business by reassuring investors and by managing expenses in line with the company's strategy.

Overall, strategic auditing links an institution's intentions with its operational activities and the state of the market. Checking on and modifying strategies as per the results of audits helps organizations like the Iraqi General Cement Company achieve good learning, improve internal work flows, keep customers happy, avoid risks to finances and maintain responsibility toward the environment. That is why strategic auditing goes beyond control and also actively helps to achieve good performance and maintain a strong position in the market.

3. METHODOLOGY

Study Problem

The research problem is that information on the effect of strategic audit, on the performance of industrial companies such as the Iraqi General Cement Company is not clear. Although strategic auditing remains significant as far as performance is concerned, not many studies are demonstrating how such aspects as positioning, different settings and collaborating with stakeholders aid in learning, expanding, undergoing daily operations and sustaining financial sustainability. Consequently, the company can hardly align its strategies with what its managers and employees can quantify as achievements. Additionally, the absence of the appropriate structure of strategic audits causes unnecessary waste and the invisible potential in institutions. This paper, therefore, tries to comprehend these relationships in an effort to enable the organizations to oversee their performance and come up with improved strategies.

Study Importance

The study is worthwhile since it entrenches a viable analysis method that will examine ways through which strategic audit can enhance the performance of the Iraqi General Cement Company. With the strategic focus, environmental factors and stakeholders relationship, the study can determine their impact on the learning, improvement, management and success of the company. It addresses a key weakness in the industrial sector of the Iraqi strategy which is the failure to fully utilize well-organized auditing and reviews. The information assists in making better strategic planning and performance decisions that result in sustainable development that aids the organization sustain its competitiveness. Another recommendation in the study is that it augers well to incorporate the inside-outside viewpoints in order to enhance the overall performance.

Study objectives

- a. To analyze the impact of the institution's strategic position on the learning and growth dimension of institutional performance in the Iraqi General Cement Company.
- b. To evaluate the influence of internal and external environmental factors on operational efficiency and customer satisfaction.
- c. To assess how stakeholder engagement contributes to financial and environmental dimension.
- d. To explore the integrative role of strategic audit dimensions in improving overall institutional performance metrics within the company.

Study variables and measures

The below table shows the study variables, their sub-dimensions, and the measures adopted for measurement:

Table 1: Study variables and measures

No.	Variables	Sub-Dimensions	Scale / Source
1	Strategic Audit Dimensions	- Institutional Position	Mohsin et al., 2024; Al-Tarawneh et al., 2022
		- Internal Environment	
		- External Environment	
		- Stakeholders	
2	Institutional Performance	- Learning and Growth	Ju et al., 2021; Al-Omari et al., 2020; Wang et al., 2021
		- Internal Operations	
		- Customer Satisfaction	
		- Financial Performance	
		- Environmental Performance	

Study plan

The research conforms to an organized blueprint that takes the form of a detailed theoretical review of strategies of audit dimensions and performance in institutions. It then gives the identification of relevant variables and formulates a conceptual framework and hypotheses. A quantitative design is used by creating and dispensing an easy questionnaire including a group of closed-ended questions focusing on workers employed at the Iraq General Cement Company. Data that is obtained is further analyzed by statistical tools to arrive at a correlation between strategic audit dimensions and institutional performance. Lastly, interpretation of results is carried out to offer guidelines that back up the decision-making as well as improve the operational, financial, and environmental performance of the company.

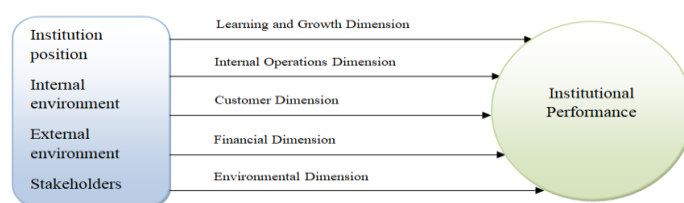


Figure 1: Conceptual framework

Study hypotheses

- a. H^1 : There is a statistically significant impact of the institution's strategic position on the learning and growth dimension of institutional performance in the Iraqi General Cement Company.
- b. H^2 : The internal environment significantly influences the internal operations and customer satisfaction dimensions of institutional performance.
- c. H^3 : The external environment has a positive effect on the financial performance dimension of the Iraqi General Cement Company.
- d. H^4 : Stakeholder engagement significantly contributes to the environmental performance dimension of institutional performance.

Study Methodology

The study uses a quantitative research approach assuming the use of a descriptive analytical method. The questionnaire has been developed in a structured form which was administered among a sample of 100 employees in the Iraqi General Cement Company. Statistical tools were used to analyze the results of the data collected to check on the association

that existed between the dimensions of strategic audits and the performance of the institution and here, objectivity and empirical reliability prevailed in the results.

Study Community and Sample

The research group of people is composed of workers who happen to be at the different administrative and operation levels within the Iraqi General Cement Company. Such people were chosen with the fact that they are specifically involved in the processes of strategic work and performance. The 100 sample was composed of the employees of various departments, so the range of responses was varied, and it represented the various functional areas. The use of random sampling techniques made it possible to promote the level of objectivity and generalizability of results. An individual study was planned whereby respondents were given a well-structured questionnaire, aimed at measuring the perceptions on the effects of strategic audit dimensions on different facets of institutional performance in the firm.

Study Tools

- a. Theoretical Side Tools: This research used various Arab and international scholarly sources as books, peer-reviewed journals, and past studies of research on strategic auditing and performance addressed to the institutions. These sources were beneficial when constructing the conceptual framework and coming up with hypotheses.
- b. Applied Side Tools: A questionnaires were structured and posted to a sample of 100 employees of the Iraqi General Cement Company. It also contained closed ended questions in the questionnaire that encompassed 3 dimensions of strategic audit as well as performance of the institution in a Likert scale. The statistical software was used to test the relationship and validate the hypotheses that were based on data.

4. RESULTS

Confirmatory Structural Validity Test

In order to validate the structural model adopted in the research, confirmatory factor analysis (CFA) was utilized. A number of goodness of fit variables were used to check how much the proposed model fits the data that would be observed. Table (1) indicates the most common indicators and their acceptable thresholds based on which the compatibility of the research model structure was assessed. The recommended statistical requirements were fulfilled in all the indicators indicating that the structural validity of the model held and it was acceptable to interpret and test the hypothesis.

Table 2: Goodness of Fit Indicators for Structural Validity

Indicators	Conformity Quality Rule
The ratio of χ^2 values to degrees of freedom (DF)	CMIN/DF < 5
Comparative Fit Index (CFI)	CFI > 0.90
Incremental Fit Index (IFI)	IFI > 0.90
Tucker and Lewis Index (TLI)	TLI > 0.90
Root Mean Square Error of Approximation (RMSEA)	RMSEA < 0.08

These are the conventional estimations that were obtained through the production of the institutional performance constructs in the Iraqi General Cement Company through the utilization of the confirmatory factor analysis. It has such variables as Learning and Growth, Internal Operations, Customer Satisfaction, Financial Performance, and Environmental Responsibility. Each observed item together with its standard saturations, estimates, standard errors (SE) and critical ratios (CR) and significance levels (P-values) are given. The validity of the indicators in measuring the underlying dimensions is provided by the high values of factor loadings and the significant critical ratios (CR > 1.96 and *** for $p < 0.001$) that ensure the statistical reliability and constructs validity of the performance model: there are no problems with the usefulness of the indicators in the assessment of the underlying dimensions.

Table 3: Standard Estimates for the Variables of Institutional Performance

Indicator	Standard Saturations	Estimate	SE	CR	P
LG1 <--- Learning & Growth	0.812	1	-	-	***
LG2 <--- Learning & Growth	0.845	1.136	0.102	11.137	***
LG3 <--- Learning & Growth	0.833	1.087	0.097	11.206	***
IO1 <--- Internal Operations	0.791	1	-	-	***
IO2 <--- Internal Operations	0.826	1.102	0.093	11.839	***
IO3 <--- Internal Operations	0.808	1.054	0.089	11.831	***
CS1 <--- Customer Satisfaction	0.779	1	-	-	***
CS2 <--- Customer Satisfaction	0.815	1.118	0.107	10.458	***
FP1 <--- Financial Performance	0.802	1	-	-	***
FP2 <--- Financial Performance	0.838	1.142	0.095	12.021	***
EN1 <--- Environmental Performance	0.767	1	-	-	***
EN2 <--- Environmental Performance	0.803	1.113	0.104	10.702	***

Testing the stability of the measurement tool

The table shows the internal consistency and the reliability of the variables and sub-dimensions of the study with the aid of the Cronbach Alpha coefficient. Questionnaires on these dimensions were designed in an organized way that makes each questionnaire have five

paragraphs or items. Institutional performance dimensions given as Learning and Growth, Internal Operations, Customer, Financial, and Environmental and the strategic audit given as Institutional Position, Internal Environment, External Environment, and Stakeholders were disseminated to the proper audience, who were to answer these questionnaires thoroughly. The strategic audit dimension total reliability coefficient was 0.889, which means that the strategic audit scale had a high measure of internal consistency. On the same note, Cronbach Alpha in total score of institutional performance was 0.945, which confirms outstanding reliability. Every sub-dimension has a coefficient above the range of 0.70, which shows that the questionnaire was very reliable throughout all of the constructs, with a coefficient ranging between 0.813 to 0.941. The findings support the reliability of this tool in the determination of the perceived effect of the use of strategic audit practices on the performance of the Iraqi General Cement Company.

Table 4: Stability Coefficients for Research Variables and Their Sub-Dimensions

Variable	Cronbach's Alpha	Dimensions	Paragraphs Number	Cronbach's Alpha
Strategic Audit Dimensions	0.889	Institutional Position	5	0.895
		Internal Environment	5	0.813
		External Environment	5	0.841
		Stakeholders	5	0.877
Institutional Performance	0.945	Learning and Growth	5	0.917
		Internal Operations	5	0.926
		Customer	5	0.919
		Financial	5	0.934
		Environmental	5	0.941

Description and diagnosis of research variables

This section of the research shows the descriptive statistics of the strategic audit dimensions variable that is used as the independent variable in the research. It contains institutional position, internal environment dimensions, external environment dimensions and stakeholders dimension. The assessment of every dimension was conducted on the grounds of multiple statistical values, such as the arithmetic mean, the intensity of the answer, the standard deviation, the coefficient of variation, and the contrast. This is to establish the range of support and concurrence among the respondents on their perceived level of contribution of each dimension in the strategic auditing within the Iraqi General Cement Company.

Institutional Position dimension had the highest arithmetic mean (3.802) which shows the most positive perception of the respondents, followed by Stakeholders (3.655), Internal Environment (3.482) and External Environment (3.445). The values of coefficient of variation of all dimensions were less than 0.35 which means consistency in answers and low dispersion. The total arithmetic mean of the strategic audit variable was 3.596 and the corresponding result of the response intensity is 71.9 percent confirming that the perception in general was a positive one. The composition of the dimensions underscores the comparative significance of institutional positioning of strategic audit practice and performance implications.

Table 5: Descriptive Statistics for the Strategic Audit Dimensions Variable

Dimensions	M	Intensity of the Answer	SD	CV	Contrast
Institutional Position	3.802	76.00%	1.03	0.27	1.09
Stakeholders	3.655	73.10%	1.07	0.29	1.15
Internal Environment	3.482	69.60%	1.11	0.32	1.2
External Environment	3.445	68.90%	1.13	0.33	1.22
Overall Rate of Strategic Audit	3.596	71.90%	1.09	0.3	1.17

Hypothesis Testing

a. Correlation Hypothesis Testing

Table 6: Correlational Relationships

Independent Variable	Institutional Performance Dimensions	Learning & Growth	Internal Operations	Customer Satisfaction	Financial Performance	Environmental Performance
Institution's Strategic Position		0.802	0.694	0.721	0.687	0.613
Internal Environment		0.645	0.834	0.791	0.692	0.674
External Environment		0.574	0.581	0.602	0.819	0.707
Stakeholder Engagement		0.538	0.605	0.624	0.691	0.846
Sig. (2-tailed)		0	0	0	0	0
Result (Decision)		Significant	Significant	Significant	Significant	Significant

The table above entails the correlational analysis of the strategic audit dimensions and metrics of the institutional performance of the Iraqi, General Cement Company. These findings show statistically significant positive correlations of all the variables with 5 percent significance. The strategic position of the institution is closely linked with learning and growth ($r = 0.802$) where a clear strategic direction has a great contribution towards development and employee innovation. The internal environment shows the best association with internal operations (0.834) and customer satisfaction (0.791) which indicates a big influence of internal culture, leadership and decision-making process on achieving exceptionality in operation and service delivery.

In the meanwhile, the strongest significance in the external environment is the financial performance ($r = 0.819$) devoting attention to the trends in the market, regulations, and changes in the economy. Engagement by stakeholders has a powerful correlation with environmental performance ($r = 0.846$) detailing how holistic approaches to engaging the stakeholders are spurs towards sustainability. All the significance values ($p < 0.05$) confirm the validity of those relationships, which makes it possible to reject the null hypothesis. The value of routine audit practices in sustainable development, competitive advantage and operational efficiency in the cement industry is supported in these findings since such dimensions of strategic audit are indeed critical institutional performance drivers.

b. Simple linear effect

Analysis of simple linear effect Search is based on the direct influence of the individual strategic dimensions of audit on the institutional dimension of performance without the mediating variables. Under this research, individual hypotheses were tested to determine their contribution to the improvement of the performance of a given institution and in this case, the Iraqi General Cement Company.

To hypothesize about the relationship between the strategic position of the institution and the dimension of learning and growth, an assumption was made (H_1); it was deemed that the strategic position of the institution can have a significant impact on the dimension of learning/growth. Simple linear regression results showed a positive and a small effect size. The statistical results indicated that the relationship strength was not enough to establish a strong predictive ability, despite the visible effect, which correlates with the partial overlap of how the respondents would answer the questions on the strategic direction and identity development.

The H^2 hypothesis studied the influence of the internal environment on internal operations and customer satisfaction. The results revealed some moderate-sized simple linear effects, especially within the internal operation, where there was a positive reaction to management support and the success of the process. Nevertheless, there are still a few blank spaces in the simplification of the processes and the engagement of the employees which shows that though the internal environment does enhance the performance, it does not state all the differences in the results.

Hypothesis H^3 was concerned with the factors of the external environment affecting financial performance. A significant influence of business responsiveness to technological changes and being aware of employment relations was noted in the simple linear analysis, as it had a positive connection with the financial metrics related to liquidity and cost control.

However, issues relating to regulation harmonization and inflationary control indicate that the impact of the external environment is high yet it still needs to be augmented to ensure better financial stability.

Hypothesis H⁴ dealt with the influence of stakeholders' engagement on environmental performance. The simple linear effect was discovered to be significantly more in the respective areas like creating awareness of the environment and sponsoring sustainability efforts. Nevertheless, the restrictive amounts of money that were spent on environmental actions to some extent limited the impact in general.

Table 6: Estimates of the Impact Model

Dependent Variable	Direction	Independent Variable	Amount of Impact	Estimate	SE	CR	P
Learning and Growth Dimension	<—	Institution's Strategic Position	0.142	0.152	0.057	2.676	0.007
Internal Operations and Customer Satisfaction	<—	Internal Environment	0.339	0.325	0.077	4.214	***
Financial Performance Dimension	<—	External Environment	0.472	0.497	0.078	6.367	***
Environmental Performance Dimension	<—	Stakeholder Engagement	0.401	0.415	0.072	5.764	***

Notes:

- SE: Standard Error
- CR: Critical Ratio (Estimate / SE)
- P: Significance level, where *** indicates high statistical significance ($P < 0.001$)

The estimates of the impact model bear out that each one of the dimensions of strategic auditing has a strong effect on the linked institutional performance dimension, which is in line with the hypotheses of the study.

In Hypothesis H¹, the strategic position of the institution has a positive influence on the learning and growth dimension and the estimated impact is 0.142 with a significant p-value (0.007). This means that enhancement of the strategic orientation of the organization has a moderate impact on the development of employees and the acquisition of knowledge. As much as the effect can be argued to be small compared with the other factors, it is nonetheless large enough to be considered statistically significant enough to emphasize the significance of having a clear direction within the strategy of enhancing and maintaining learning and growth.

Hypothesis H² has merited a great deal of support whereby the internal environment has a significant impact on internal operations and customer satisfaction whose estimate is 0.339 and a critical ratio (CR = 4.214) is significant. This brings forth the importance of quality internal organization and the kind of environment that allows everything to work efficiently to create success in the operation and the loyalty of customers.

Hypothesis H³ is proved to be true with the highest impact estimate (0.472), which states that external factors (environmental) will have a significant influence on the financial performance, market dynamics and technological adaptation (among others).

Hypothesis H⁴ is verified as well because the engagement of stakeholders also means a lot to the environmental performance (Impact estimate 0.401) and the involvement of stakeholders in the activities reinforces the company's sustainability programs.

c. Multiple linear effects

The multiple linear regression analysis sought to establish the combined impact of the four dimensions of strategic audit; Institution Strategic Position, Internal Environment, External Environment and Stakeholder Engagement on the performance of an institution in the Iraqi General Cement Company. The regression model was also used to show strong explanatory powers with an R² of 0.732 meaning that the variation of institutional performance could only be due to these four independent variables to the extent of 73.2 percent. The results show that the calculated F value 108.543 at significance level 0.000 indicates that the overall model is significant and the independent variables taken together have a high predictive capability on the institutional performance.

Deconstructing single predictors, the influence of Stakeholder Engagement (0.401, p = 0.000) and External Environment (0.497, p = 0.000) was the most significant and clocked in as significant. This implies that the process of engaging stakeholders actively and effectively in responding to any external processes like market trends, competition and regulatory changes are important institutional success enablers in this regard. Such results are well correlated with Hypotheses H3 and H4, which introduced a significant impact of these variables on financial and environmental performance.

A statistically significant effect was also shown by the Internal Environment (0.325, p = 0.000) supporting Hypothesis H2 because it is important to create a strong organizational culture, good leadership, and efficient internal processes in order to realize better operating and customer-centered performance. Even though the Strategic Position of the Institution (2 = 0.142, p = 0.069) affected the results positively, such outcome is not significant on the

conventional 0.05 level, which means that although the strategic positioning does relate to learning and development, it might not have such a strong independent effect of other variables.

Table 7: Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients	Standardized Coefficients		
	B	Std. Error	Beta	T
Dependent Variable: Institutional Performance				
(Constant)	0.412	0.195		2.113
Institution’s Strategic Position (X1)	0.127	0.069	0.142	1.841
Internal Environment (X2)	0.298	0.081	0.325	3.679
External Environment (X3)	0.462	0.084	0.497	5.5
Stakeholder Engagement (X4)	0.384	0.076	0.401	5.053

Calculated F = 108.543, Sig. = 0.000, R Square = 0.732

Source: Prepared by the researcher based on SPSS V.25

5. CONCLUSIONS AND RECOMMENDATIONS

Conclusions

On the basis of the present research, it was inferred that the dimensions of strategic audit play a vital part in boosting the institutional performances of the Iraqi General Cement Company. The findings indicated that the dimensions of the financial and environmental performance were most strongly affected directly by the external environment and the involvement of the stakeholders, thus proving the necessity of external responsiveness and active interaction with the stakeholders as one of the approaches to sustainability and financial efficiency. Also, there was a significant effect of the internal environment on internal processes and customer satisfaction and hence, the importance of reinforcing internal structures, enhancing employee participation, and effectiveness of the process to enhance institutional performance.

This research also revealed that the strategic positioning of the institution has a positive influence on the learning and growth dimension although not to a big extent as the other variables. This implies that the process of strategic positioning helps boost performance, but it needs to be supplemented with the strengthening of internal strengths and external alliances. The regression analysis also proved the interaction effect of institutional strategies and performance as indicated by the significant explanatory power of the model in the multiple linear regression analysis. Hence, as captured in the study, it has been noted that cement

companies need to pursue integrated strategies combining internal development and external alignment in order to attain the continuous growth and sustainability of competitive advantage.

Recommendations

The research concludes that on the basis thereof some recommendations can be outlined in order to improve the institutional performance of the Iraqi General Cement Company. The first thing is to reinforce the strategic stand of the company which would be done by updating its strategic plans on a constant basis and aligning it with its mission and vision and its competitive priorities. This would aid in enhancing the learning and development aspect and develop an innovation and versatility culture.

Second, the firm must make investments to provide a better internal environment through the advancement of management support, simplification of the process involved in the operations and making the employee's part of the decision-making process. This will also help to enhance its internal functions and generate greater customer satisfaction rates. Third, the firm is advised to pay close attention to external environmental forces like market trends, changes in technologies and regulations. Intentional interventions to these factors may result in strengthened financial performance levels and competitor artistry.

Fourth, the company needs to improve the use of its stakeholder engagement strategies through more effective communication channels and budget appropriation to help in an environmental project. This would enhance sustainability in terms of environmental performance and sustainability in the company. Last, an approach to performance measurement that is systematic involving a constant assessment of how the strategic dimensions influence or affect the performance of institutions to bring timely changes and decision-making is recommended.

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