THE ROLE OF INTERNAL CONTROL IN IMPROVING INSTITUTIONAL PERFORMANCE: A CASE STUDY, COCA-COLA SOFT DRINKS COMPANY OF MAYSAN – IRAQ

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Abstract
The current research is titled "The Role of Internal Control in Developing Institutional Performance: A Case Study of Coca-Cola Company, Maysan Branch, Iraq." The research aims to develop institutional performance through the optimal use of internal control dimensions, represented by defining control objectives and standards, measuring performance and comparing to standards, and identifying deviations and their causes. To achieve this goal, data was collected, and a comprehensive review of the scientific literature, including Arabic and foreign articles, was conducted. The research uses an inductive model to develop the variable and follows a descriptive analytical approach. This process allows us to analyze qualitative information to answer the research questions. The analysis process then begins by distributing questionnaires. (200) electronic questionnaires were distributed to department managers and employees of Coca-Cola Soft Drinks Company, Maysan branch, who represent the research sample. The questionnaire includes two axes. The first includes demographic questions for the participants, while the second axes includes questions about the study variables using a Likert scale in answering. The answers were then analyzed in several statistical programs to reach accurate results. The study found a strong statistically significant relationship that internal control and its dimensions play a fundamental role in developing institutional performance, whether in terms of profitability, production quality, or market share of the researched company. Finally, successful performance is the final result that the company seeks to achieve by achieving its long-term goals that contribute to the development of companies, which made companies seek to implement internal control to ensure the absence of fraud and risk and to protect their assets to achieve quality performance through which they can keep pace with technological development in the business environment in light of the intense competition in the market.

Keywords : Internal control , Institutional Performance

1-1 Introduction

Due to economic expansion, businesses in the early 20th century encountered a number of difficulties in continuing their operations and company operationsthe significant growth in the size of institutions, which prompted institutions to pay attention to the control system (Velasco, K.et al ,2025). Especially in government institutions, as they are responsible for protecting public resources and ensuring their proper use, thus increasing production efficiency, the internal control system is considered one of the decisive factors in the progress and success of government institutions, especially in light of the general trend towards cost reduction in these

institutions (Al-Ban, S. et al ,2023). Some government institutions face obstacles and issues exemplified by inept leadership, certain monetary and legal infractions, and the falsification of data and information in the annual statements in order to obtain a particular benefit (Nguyen, P.et al ,2025). This has required the application of effective internal oversight techniques to guarantee businesses' adherence to regulation and law and the proper utilization of the company's resources. According to (Al-Ziyadat, H.et al,2022) Every business can use internal oversight as a strategic instrument to accomplish its objectives and advance solid governance because it is crucial for identifying and stopping fraud and safeguarding the company's assets. (Tahra, A. et al ,2023). Internal control has evolved to enable monitoring its work and identifying any shortages or surpluses. These are addressed directly, and problems are addressed at their onset before they escalate (Sunday Ajao, O.et al,2020). In today's competitive and ever-changing business environment, institutional performance become a critical factor in Financial gains are not the only indicator of an institution's efficiencyalone but also encompasses operational efficiency, customer satisfaction, product quality, and long-term sustainability (Al-Awadi, A. ,2022). institutional performance is a comprehensive concept that refers to a company's ability to achieve its goals and utilize its resources as effectively as possible, given internal and external environmental dimensions (samy, D. ,2022). Studies indicate that Internal control is essential for enhancing institutional performance and providing valuable information to management for effective strategic decision-making. Furthermore, many organizations and countries have reported significant benefits from implementing control systems, including financial gains and improved economic performance.. A recent study by (PricewaterhouseCoopers) showed that 32% of companies reported that effective internal control systems reduced their profits(Nguyen, N.et al ,2023). Corporate performance oversight has existed for a long time, but remains shrouded in some misunderstanding and ambiguity(Ashiagbor, A.et al ,2019). Given the importance of internal control at the present time in most fields, the objective of the current study focused on knowing the extent to which the application of effective control systems and methods contributes to developing institutional performance.

1-2 Background of the research

Table 1-2 Background of the research

Researche	Title	History	Results
Hamad Tayyara, Abdul Samad Hafyan	he role of the internal control system in improving the financial performance	2023	This study aims to determine the extent to which the In order to accomplish the goals of the research, used a descriptive methodology to highlight the concepts related to the study topic, analyze them, and interpret the results. To achieve this, a A survey created and given to a sample of people. of (45) Algeria Post employees in Ouargla. Their responses were processed using the SPSS statistical program, employing several statistical methods, including arithmetic averages, correlation coefficients, and simple linear

				regression equations, to arrive at the study's results. The study concluded that Algeria Post has an effective internal control system that contributes to achieving its objectives, as evidenced by its strong financial performance. To achieve this, a strategy was adopted to train employees and enhance their skills in the fields of finance, accounting, and auditing.
Karim Malika	"The role of internal control in improving the quality of financial" information at the National Bank of Algeria		2022	The study sought to determine how internal control contributes to better the quality of financial information in the National Bank of Algeria Financial information, and in order to achieve the objectives of the study, a field study was conducted on the By giving a survey to a sample of thirty people, the National Bank of Albania (BNA) from the National Bank of Algeria BNA employees. This study reached many results, including: the existence of a relationship between the components of internal control (risk assessment) and the quality of financial information in its dimensions (relevance of information, representation of information, understandability and comparability) in the National Bank of Algeria, as it became clear that the control system used in the bank is effective..
Shorouq Waslallah Al-Harb	The Role of the Internal Control System in Achieving Administrative Transparency (A Field Study on Civil Status Employees in Jeddah Governorate (		2023	This study aimed to clarify the role of internal control in achieving administrative transparency. A field study of Civil Status employees in Jeddah was conducted. The study used an empirical approach to analysis and collected data using an online survey.l. A comprehensive survey was conducted of the study population, which numbered 600 employees. The study concluded that effective internal control resulted in a high level of administrative transparency within the directorate.

GezewMegersa,	The impact of total quality management on institutional performance	2022	This study aimed to examine the effects of total quality control on institutional performance of the National Cement Company. The study relied on a simple random sample. The study concluded that total quality management has a positive and statistically significant impact on institutional performance..
Al-Maamari, Salem Saif Hamad, Mustafa, Abdul Hamid and Mahmoud, Hamdi	"The impact of using modern technology on institutional performance an applied study of the Ministry of Culture, Youth and Sports"	2023	The aim of this study was to identify the impact of using modern technology in improving institutional performance at the Omani Ministry of Culture, Youth and Sports. The study also aimed to emphasize the trend towards using modern technology due to its positive impact on institutional performance. One of the most important findings was that the use of modern technology within the Ministry of Culture, Youth and Sports have a significant impact in raising institutional performance.e of leadership and employees, as well as the modern technology used contributes to the speed of completing tasks, which leads to raising the efficiency of institutional performance as a whole.
	The role of administrative control in improving institutional performance in the business sector.	2020	The purpose of the study was to determine how administrative control contributes to better institutional performance in businesses. 26 Australian industrial company samples were included in the investigation. A total of 341 reliable surveys were obtained for analysis out of the 350 that were given to the research population. The study found that the oversight dimensions had a statistically significant effect. (setting goals, comparing evaluation to standards, correcting deviations, following up on corrections, and evaluating achievement) on improving institutional performance.

1-3 Research question(s)

1- What is extent does Coca-Cola apply internal control dimensions (identifying control objective standards, measuring performance and comparing it to standards, identifying deviations and their causes)

2- What is the strength of the contribution of internal control dimensions to improving institutional performance?

1-4 Study Hypotheses

1-4-1   hypothesis Main There is a "statistically significant positive relationship between internal control and improved institutional performance"

1-4-2Secondary hypotheses

1- First hypothesis: There is a "significant positive relationship between defining internal control" objectives and standards and institutional performance.

2- Second hypothesis: There is a significant positive relationship between measuring performance and comparing to standards and institutional performance.

3- Third hypothesis: There is a significant positive relationship between identifying deviations and their causes and institutional performance.

1-5Theoretical framework

1-5-1 The internal control notion

Establishing an efficient and effective internal control system, implemented by management and employees, protects against the risks faces (Adesunkanmi, O. al et, 2022). There is no doubt that studying and evaluating the inteinalcntirol system used within an organiztion is the cornerstone upon which the auditor begins when developing an audit program(Alojado, M. al et, 2020). The French Institute of Audit and InterinalCoitrol (IFACI) defines internal control asa specific system within an organization that defines a set of responsibilities. Includes a set of resoirces, behaviors, procediures, and actions that are appropriate to the characterisetics of each organization and enable it to carry out its activities effectively(Nguyen, N. al et,2023).Also contributes to controlling available resources and ensuring their efficient use, on the one hand, and enables to take into account all risks affecting, including operational and financial risks, on the other hand(Riskoptics,2022). The collection of mechanisms, practices, and techniques that management has implemented to safeguard the facility's resources, guarantee the integrity and correctness of financial data, raise its level of dependability, boost operational effectiveness, and guarantee adherence to set regulations is known as internal control. (Alabdullah, T.al et,2021).Meanwhile, the French Organization of Certified Public Accountants (OECCA) defines the internal control system as a set of safeguards that assist in the governance of an organization to achieve the desired goal of ensuring the protction of asses and the quality of informadtion implementing manageament instructions, and improving efficiency(Yihun, K. ,2021).The internal inspection and internal audit system implemented by the facility in order to enable the facility's management to control the operational and financial activities for which it is responsible(Boukhef, F.al et , 2021   ).Internal control, according to Standard No. (400) is all of the internal controls, or rules and regulations the leadership of a business has implemented to help it, as far as possible, in achieving its objective of ensuring orderly and efficient business management. This includes compliance with management guidelines, protecting resources, stopping and identifying fraud and

mistakes, making sure accounting records are accurate and comprehensive, and promptly delivering trustworthy fiscal data(Shi, W. ,2020). The Committee on Auditing Methods of The United States Academy of Certified Public Accounting (AICPA) described inner auditing as the organizational plan and methods followed by management within an organization to protect its assets, follow the policies set by management, and thus encourage employees to follow management rules, review, monitor and verify accounting data, and ensure its accuracy and reliability(Velasco, J. C.1. ,2021) Through the above definitions, the researcher arrived at a comprehensive definition of internal control, which is the system that regulates the decisions taken by the board of directors or the Ministry of Oversight in a particular country for government institutions. A set of policies, methods and authorities followed by management in the organiwzation in ordear to enseure the achievement of its objectives with a high degree of regularity, efficiency and reliability while preserving its assets.(Julleen Snyder,202).

1-5-2The concept of institutional performance

Institutional performance is viewed as the result of all individuals performing different tasks and functions in the organization. Therefore, the success of any institution is shaped by the effort that people make within the work. (Lugoboni al et, 2021) The performance of any organization is affected by a groiup of faictors, some of which are exiternalfacitors and others are internal factors, and together these factors represent a major driving force that determines the strategic path of the organization (Ruggiero al et, 2021). A study conducted by the Arab Organization for Administrative Development also determined performance Institutional as an (integrated) system of the company's operations based on how it interacts with aspects of its inner and outer surroundings(Setiawan al et, 2020). Some believe that institutional performance is a practical behavior that leads to a degree of achieving goals, and researchers believe that this is aevaluation of the On the company's utilization and exploitation of its staff and assets.The way in which this is make able to achieve goals. An illustration of how the company allocates the assets and uses them to effectively accomplish its objectives efficiently and effectively (Lee, K. P. al et, 2022).The organization achieves its main goal, which is to survive and continue in the market in light of competition. Al-Shadeeda (Kluczka, A. al et, 2020) Performance is consideried one of the greatest goals that organizations seek to achieve, and it can be noted that performance is a measurement of the extent of the organization's ability to continue the activity or work (Lee, K. al et, 2022) as defined by (Mohamed A. al et, 2022) as the company's performance compared to its objectives.The Integrated System for Business Results in the Organization in Given how interacts with both The outside and inner surroundings, the work completed in accordance with the regulations, and the way these pieces are presented to a customer in order to The necessary service (Alhalalmeh, M. al et, 2020). Institutional performance is the common denominator of all the efforts made by management and employees within the framework of organizations the ability of the organization to achaieveefficieincy and effectiveneissdepeands mainly on the need to build an institutional organization that enables to achieve distinguished performance that is consistent with the dynamic and renewable nature of activities and guarantees continuity (Hussein, 2020). Through previous studies, the researcher can define institutional performance. Institutional performance is concerned with the level of

work completion in the institution's internal environment and the extent interaction with external environment, to achieve high and distinguished levels of performance

1-6 Study Limits

Subject Limits: study on the Coca-Cola Soft Drink Company in Maysan Governorate, a study nternalcontrol improve Institutional performance.

Time Limits: The first half of (2025)

Spatial Limits: The study was limited to the Coca-Cola Soft Drink Company within the geographical boundaries of Maysan Governorate. Due to the long distance, the researcher was unable to reach the rest of the company's branches throughout Iraq.

Human Limits: The study was conducted on a sample of department managerss and employees at the Coca-Cola Soft Drink Company.

1-7 Research Methodology

The inductive approach which relies on interpreting events and gathering facts from reliable scientific sources was applied to the cognitive aspect of the research. As for the applied aspectThe study topics and assumptions were addressed using the descriptive-analytical method.To achieve this the questionnaire was initially classified according to two main axes: the first comprises personal data about the study population, including gender, age, and academic qualifications, while the second includes the research questions which were interpreted based on the principles of descriptive statistics. Subsequently the data collected from the research instrument will be examined according to data preprocessing indicators. Finally the studied data will be used in the form of inferential statistics using (SPSS) which is considered one of the best analysis programs in research aimed at testing the relationship between variables (Homan, 2008). The regression coefficient, Cronbach's reliability scale, and other statistical tools were also used to test the hypotheses.

1-8 Conclusions

1-8-1 Descriptive Statistics

A descriptive statistic look at the features of the study group. (the Coca-Cola Soft Drink Company) and the research population (department managers and employees). It should be noted that although descriptive statistics are often classified and presented in tables and graphs, they cannot be generalized to the target research population.

1-8-1-1Descriptive Statistics of Nominal Demographic Variables

A)Gender Composition of Sample Members

Based on the observed frequency of sample members, 55.83 percent of respondents were men, while 44.17 percent were women.

Table 1-1 Composition of Sample Members

| Gende	Frequiency	The percentage	Valid Percentage	Total Percentage
Male	105	55.83	55.83	55.83
Female	95	44.17	44.17	100.0
Total	200	100.0	100.0	
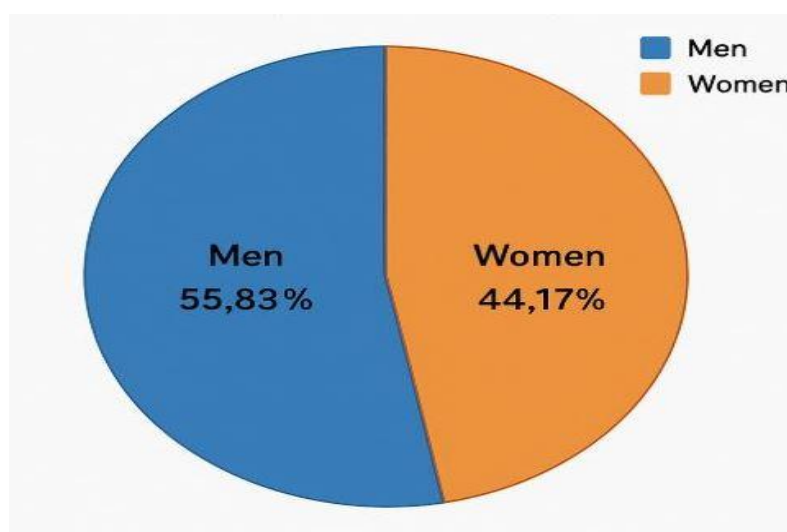
Fig 1-1 Gender distribution of participants

B)Composition of educational status of sample members

Educational status of the sample members: According to the results in the table, 18.3% of the sample members hold a doctorate degree, while 30.0% hold a master's degree and 52.7% hold a bachelor's degree.

Table 1-2 The participants' study field status

Valid	Frequency	Total Percentage	Valid Percentage	The percentage
Bacheloir's	120	52.7	52.7	52.7
Master's	50	30.0	30.0	48.3
PhD	30	18.3	18.3	100.0
Total	200	100.0	100.0	
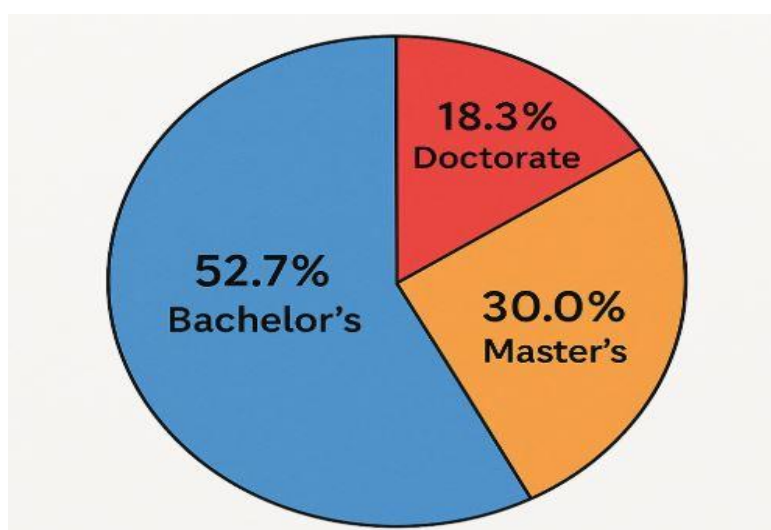
Fig 1-2 The participants' study field status

1-8-2Preprocessing the research data

The data collected from the research tool is initially examined using the five indicators mentioned below to rule out any structural problems in the data set.

1-8-2-1 Identifying and Excluding Inactive Cases

Inactive individuals are those who did not assist the researcher in the intended questionnaire, simply completing the questionnaire without paying attention to its items (Bryan, 2005). In the phenomenological method, five sample individuals (case IDs): (19, 31, 89, 102, and 140) were excluded from the research data set due to reversing and duplicating the questions. However, using the response dispersion method, derived from Excel, no inactive individuals were identified, and the original data remained intact.

### 1-8-2-2 Identifying duplicate cases and removing them

Table 1-3 "Indicator of each last matching case as Primary"

Valid	Frequiency	The percentage	Valid Percentage	Total Percentage
Dupilicate Case	1	3	3	3
Primiary Case	195	99.7	99.7	100.0
Total	194	100.0	100.0	

According to the table above, there is only one duplicate case (Case ID: 16). After removing this case, 194 analyzable data points will be included in the data screening area.

1-8-2-3 Identifying and Managing Outliers

Outliers are data points that fall outside the desired range. Sometimes these points arise from user errors during data entry, and other times they are the result of genuine errors (Hair et al., 2012). Outliers should be identified and managed for each variable, based on their distance from the regression line. The most effective tool for identifying outliers is a graph that accurately highlights individuals who fall outside
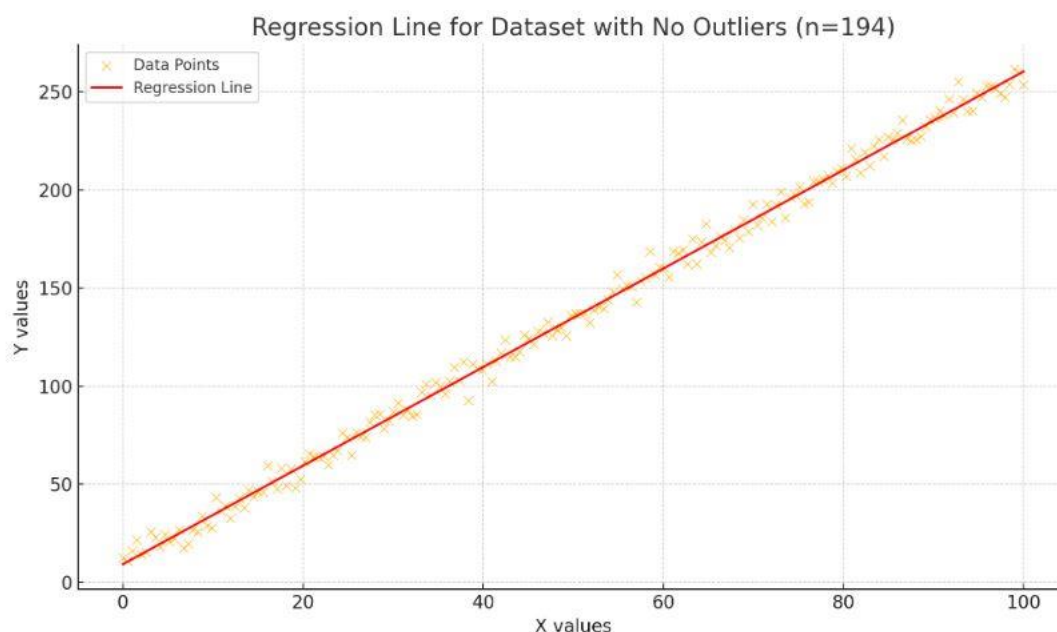
Fig 1-3 Identifying Outliershe specified score range.

The graph above shows 194 points. The red line represents a linear regression model with no outliers. The research data falls within the five-point Likert scale range, with no scores outside this range, and a slight natural variation.

1-8-2-4Identifying and managing missing data

An appropriate sample size for the current study, which was 200 participants. After conducting data screening, we excluded 6 individuals from the no-influence group from the total research dataset. Ultimately, 194 individuals remained ready for analysis. Subsequent analysis using SPSS confirmed that our dataset was free of any missing data.

1-8-2-5Verify the integrity and reliaebility of the questionneaire

Reliability is the level of stability, consistency, and predictability of a measurement instrument in measuring what it measures. In this study, Croenbach'salepha coefficient was used. Reliability is achieved when the Cronbeach'salepha coefficient for the items is greater than 0.7 Cronbach's alpha is typically used in any questionnaire-based study to ensure that the questions are not biased. Reliability, also known as Cronebach'salepha, measures the extent to which the items in a set of items correlate with each other (Habibpour and Safari, 2008).

Table 1-4 Reliaibility coefficeients Cronibach's alpeha of the components of the reseaerch questionnaire

Variables/ dimensions	Cronbach's alpha
Internal control	
Defining internal control objectives and standards	0.939
Measuring performance and comparing it to standards	0.928
Identifying deviations and their causes	0.765
Institutional performance	
Market share	0.953
Production quality	0.965
Production quality	0.942

shows to the table above information about Croenba ch'salphea coefficients. As shown in the table above, all dimensions have coefficients greater than 0.7, indicating the reliability of the measurement models' data. The results also showed that the lowest reliability value associated with the dimension "Identifying Deviations and Their Causes" is greater than 0.7, indicating that these questions reliability.

1-8 -3Statistical Tests

In order to desicribe the level of significance of the impact of implementing internal control across its dimensions (defining internal control objectives and standards, measuring performance and comparing it to standards, and identifying deviations and their causes) on improving institutional performance, the researcher used arithmetic means and standard deviations to verify the significance and significance of the items according to the responses of the Research sample

A) Internal control
Table 1-5 "Arithmetic mean and standard deviation of the internal control variable"

Dimensions of internal control	Arithmetic mean	Standard deviation	Order of importance	Relative importance
Defining internal control objectives and standards	4.2296	1.0895	1	84.59%
Measuring performance and comparing to standards	4.2203	1.1665	2	84.41%
Dentifying deviations and their causes	4.1879	1.0862	3	83.76%

The table above shows the study sample's responses to the dimensions of (internal control). Defining the objectives and standards of internal control ranked first,

An arithemeticme an of (4.2296) a stan darddeviatioin of (1.0895) and an applic ation level of (84.59%) according to the relativeimportance criterion. Measuwring perform ance and comp aring it with the staenda rds ranked sec nd with an arithmetic mean of (4.2203), a standearddevia tion of (1.1665), and an application level of (84.41%) according to the relative importance criterion Abdul, Basit Y.(2021). Finally, identifying deviations and their causes ranked third in terms of importance, with an arithmeaticm ean of (4.1879), a stanedarddevi ation of (1.0862), and "application level of (83.76%) according to the relative importance criterion"

B)Institutional performance
Table 1-6 "Arithmetic mean and standard deviation of institutional performance variable"

Institutional performance	Arithmetic mean	Standard deviation	Order of importance	Relative importance
Market share Production quality Profitability	4.2442	1.0923	—	84.88%

sample responses to the institutional performance variable (production quality, profitability, market share) with "Arithmetic mean of (4.2442) and a standard deviation of (1.0923)" and an application level according to the relative importance criterion of (84.88%) of interest in production quality and profitability in addition to interest in the availability of a market share that is commensurate with the size of the high demand for the company's products

Finally, in the tables (1-5)(1-6) the answers of the study sample members show the high importance of the internal control variable and dimensions, Abdul, Basit Y.(2021)which reflects a response to the opinion that the company adopts an internal control system that contributes effectively to supporting and improving the institutional performance in Iraq for Coca-Cola Company the subject of the study.

1-8-3-1 Linear regression test

Multiple linear regression analysis is used to study the relationship or prediction between several independent variables represented by the dimensions of the internal control system and to monitor implementation with the dependent variable which is institutional performance. However before beginning linear regression analysis essential to ensure that the data follow a normal distribution and are free of multicollinearity a phenomenon that affects the accuracy of estimating statistical coefficients. Therefore the data must be examined according to the criteria outlined below..

A)Variance Inflation Factor (VIF) Use to measure the degree of multicollinearity between independent variables. "The higher the VIF value the stronger the correlation between one of the independent variables" and the rest of the variables.

B)() Measures the extent of the remaining variance of the independent variable that is not explained by association with other variables

$$\text{Tolerance} = \frac{1}{VIF}$$

C)(Skewness) coefficient is used to measure the stability of a data matrix and to identify multicollinearity in a different way.

Table1-7Results of the tests of (Tolerance ,VIF, Skewness) Abdul, Basit Y.(2021)

Dimensions of the independent variable	Tolerance	VIF	Skewness
Defining internal control objectives and standards	0.42867	1.24542	-2.11068
Measuring performance and comparing to standards	0.32175	1.66815	-1.97802
Dentifying deviations and their causes	0.39699	1.18701	-1.53153

The table shows that the variance inflation factor (VIF) values do not exceed 10, thus preventing multicollinearity between the variables. The permissible variance for each variable is less than 0.5, indicating that this variable does not have a high correlation. The coefficient of deviation is less than one and is around the low statistical value level for the slope of the data curve. Therefore the data follow a normal distribution. Now conduct a multiple linear regression test to arrive at the results of the hypothesis test**.**

Show the table 1-8 the results of the multiple linear regression test to measure the strength of the contribution of the independent variable, internal control, on the dependent variable, institutional performance

Table1-8Contribution strength test results for the multiple regression model

| Correlaction coef ficient R	Coefficie nt of deter mina tion R Square	Coeffic ient of determinaeti on Adjusted R Squa red	Std. Error of the Estimate	Coefficient of variation F	autocorrelatio n coefficient (Durbin-Watson)	Morale level Sig
0.486(A)	0.2361	0.2258	0.2547	55.621	1.852	0.000(B)

Note : In the table above (**A**) represents an independent (fixed) variable: internal control(**B**) represents the institutional performance variable
A Sig level of less than 5% indicates that the model is statistically significant. With a coefficient of variation of 55.621 and a Sig level of less than 5% and a confidence level of better than 95%, the table demonstrates that the multiple regression model is statistically significant. When all other variables are held constant, the coefficient of determination indicates that the independent variables—the internal control system's dimensions—have a 23.61% impact on the dependent variable, institutional performance. Considering how crucial the administrative control system is to attaining a high standard of institutional performance, this is a significant percentage. According to (Abdul and Basit Y. 2021), the modified coefficient of determination indicates that the independent factors account for 22.58 percent of the variance in institutional performance. There is no autocorrelation issue between the independent variables, according to the Durbin-Watson autocorrelation coefficient value.Show the Table 1-9 the re sults of the regr ession coefficient (beta) for the study model. According to the study methodology, institutional performance will be predicted according to the va lues of the indep endentvaria bles represented by the dimensions of internal control. Through the risults of the multi-linear regression coefficient (beta), a final outcome that aids in confirming or disproving the study's hypeotheses.

Tuble 1-9 Reseults of the regressieon coefficients (Beta) test for the study modelAbdul, Basit Y.(2021)

Study variables		Unstandardiz ed Coefficients		tandardiz ed Coefficients	Statistical Difference Test	Morale level
		B	Std Error	Beta	T	Sig.
	fixed part	1.0282	0.282	——	5.7752	0.000
	Defining internal control objectives and standards	2.0341	0.273	0.013	7.4509	0.000
	Measuring performance and comparing to standards	1.6453	0.265	0.045	6.2085	0.000
	Dentifying deviations and their causes	1.0202	0.249	0.0563	4.0971	0.000
	Dependent variable: institutional performance					

The res ults of the regre ssion modal in the table above indicate thetthare is a signif icant tendency for the indeipendentvariebles on the deprndentvaricable. It also indicates the existence of a relationship of influence and contribution for each dimension of control on institutional performance.
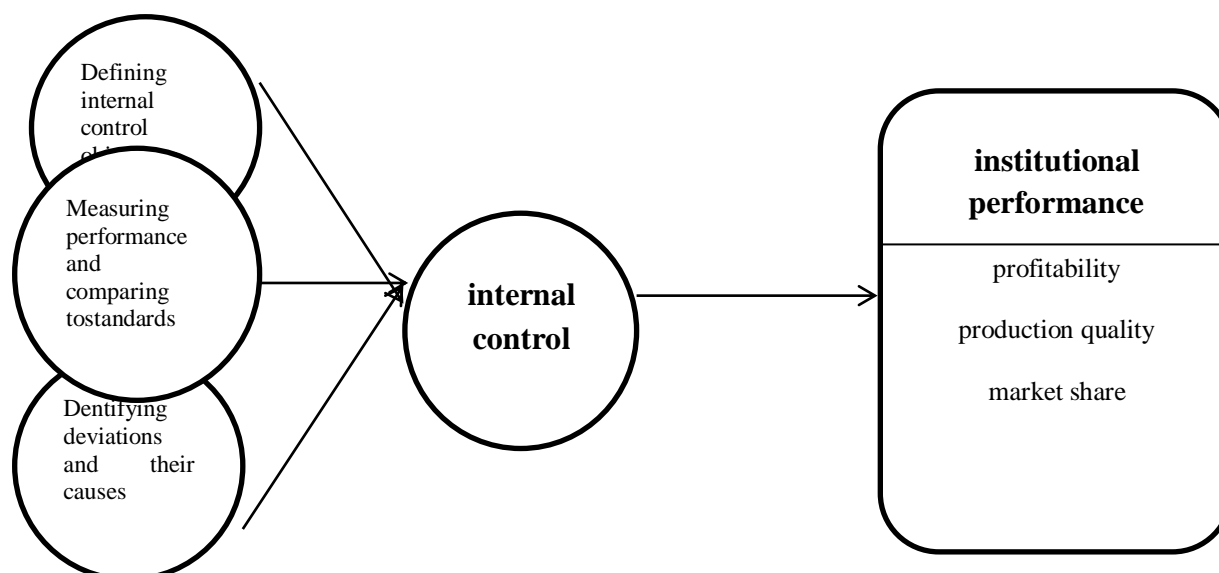
Fig 1-4 The final model

Now necessary to put this model to the test and examine its construct validity

1-8-3-2Hypothesis testing

To determine the results of testing the primary hypotihesis, the sub-hypothieses must be investigated first..

1- First hypothesis: There is a signific antpositaiverelatio nshipbetweien defining internal control objectives and standards and institutional performance

The table shows that the value of the regression coe fficient (beta) of the slope of the regression line for the independent variable is determined for the objectives and standards of control over the dependent variable which is institutional performance, and its value is (2.0341) at a significance level of less than 5% and with a value of (0.000) and a level of statistical differences of (7.4509), which expresses the existence of a poisitiveimpiact on institutional performeance in its aspects represented by profitability, production quality, and market share.Theirefore, the Firist sub-hypothiesis can be acicepted.

2- Secandhypathesis: There is a signif icant positive relationship between measuring performance and comparing to standards and institutional performance.

The table shows that the valque of the regression coiefficient (beta) for the slope of the regression line for the independent variable measuring performance and comparing with the standards. on the dependent variable which is institutional performance, is (1.6453) at a significance level of less than 5% and a value of (0.000) and a level of statistical differences of (6.2085), which indicates the presence of a positive impact on institutional performance in its aspects represented by profitability,

production quality, and market share. Accordingly, the second sub-hypothesis can be accepted.

3- Third hypothesis: There is a significant positive relationship between identifying deviations and their causes and institutional performance.

The table shows that the value of the regression coefficient (beta) for the slope of the regression line for the independent variable determining deviations and their causes, on the dependent variable which is institutional performance, is (1.0202) at a significance level of less than 5% and a value of (0.000) and a level of statistical differences of (4.0971), which indicates the presaence of a poisitiveimpiact on institutional performance in its aspects represented by profitability, production quality, and market share. Accordingly, the third sub-hypoteihesis can be aecepted.

Finally, based on the results of the sub-hypotheses test, the main hypothesis can be accepted, which states that there is a significant ptositiverelatioenship between internal control and improving institutional performence.

1-9 Results

Coca-Cola Soft Drinks has an effeactiveinterinalcontirolsystam that achieves the objectives set out in its strategic plan by 84.20%. This indicates that Coca-Cola is working to impliement and deveiilop its interinalconitrolsystaem.

The dimenasions of internialcontarol have a poesitiveimpeact on institutional performance, which is evident in the vaylue of the coeyfficient of deteasrmination, which reached a level of (23.61%), expressing the application of the dimensions of internal control represented in determining objectives and control standards, measuring performance and comparing it with standards, and identifying deviations and their causes. It contributes effectively to improving institutional performance represented in market share, production quality, and profitability. This result is confirmed by the adjusted determination rate, which showed an estimated (22.58%), which expresses that the independent variables, the dimensions of internal control, explain the change in the variance occurring in institutional performance.

The results of the study that the process of determining the objectives and standards of intesrnalconqetrol has a peoesitiveimepacte on improving institutional perfeoriimesance with a slope level of (2.0341) at a significant level of less than (5%)

Also, measuring performance and comparing with the standard has a positive impact on improving institutional performance with a slope level of (1.6453) at a significant level of less than (5%).

Finally, the study that the process of determining deviations and the reasons for their occurrence has a positive impact on improving institutional performance with a slope level of (1.0202) at a significant level of less than (5%).

1-10Recommendations

1- The need to broadly activate internal control units across the company's projects.

2- Issuing a booklet containing the company's internal control standards and objectives.

3- Focusing on providing an institutional framework that encourages internal control.

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