



THE ROLE OF STRATEGIC AUDITING IN ACHIEVING SUSTAINABLE PERFORMANCE AND ITS IMPACT ON IMPROVING THE COMPETITIVE ADVANTAGE OF THE PRODUCT (A PRACTICAL STUDY IN SOME ORGANIZATIONS REGISTERED IN THE IRAQ STOCK EXCHANGE)

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Article history:		Abstract:
Received:	March 1 st 2023	The research aims to identify the conceptual framework of strategic auditing, competitive advantage and the four dimensions of sustainable performance (the economic dimension, the social dimension, the ethical dimension, the environmental dimension), and to identify and analyze the relationship (correlation and impact) between strategic auditing in achieving sustainable performance and improving the competitive advantage of the product. Use The researcher uses the deductive method based on statistical measurement tools in scientific research by preparing a questionnaire to find out the opinions of a sample of employees in organizations. (55) Questionnaire forms were distributed to the aforementioned sample, (52) forms were retrieved from them to conduct statistical analysis and identify the results. The researchers reached a set of conclusions, the most important of which is the strategic audit function, in its approved manner in organizations, no longer meets work requirements and satisfies shareholders and stakeholders. Among the recommendations, the most important of which is the need for the research sample organizations to provide a set of skills that are aware of the requirements of the assigned tasks and achieve sustainable performance in order to continue in the competition market, to enhance the technical and professional aspects, to develop and activate programs and training courses for the employees of the organization on an ongoing basis, and to participate in various activities.
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INTRODUCTION

Successful organizations seek to achieve sustainable development in order to ensure their sustainability. To achieve this goal, they must disclose their financial and non-financial results of their activities, which are represented by the three dimensions of sustainability that are reflected in economic, social and environmental indicators. aspects, as it reflects the extent to which departments' strategies, programs, budgets, and various policies line up with a set of priorities identified at the level of the entire organization as strategic results targeted to maximize value for the organization and the customer. The philosophy of strategic auditing in its broadest dimensions stems from the concept of global sustainability, and aims from its first perspective that stems from within the organization Towards its external environment (Inside-out) to examine the

impact of the organization on its external environment, while it aims from another opposite perspective (Outside-In) to clarify the impact of the external environment on the operations of the organization through the analysis of value chains. In light of the competitive environment, organizations seek to gain a sustainable competitive advantage from other organizations by providing distinctive value to the customer and achieving excellence continuously and appropriately with the needs of customers.

RESEARCH PROBLEM

Through field visits to the research sample organizations, the research problem was diagnosed, which is the lack of a complete application of the strategic auditing process as a result of the lack of understanding of strategic auditing, which did not receive sufficient attention and care from the



management of the organizations themselves, as well as the lack of use of modern tools in measuring and evaluating sustainable performance and its restriction to traditional tools. In the current evaluation process, this reflects negatively on the strategic dimension, which is important in evaluating the competitive advantage of the product. Therefore, the main research problem crystallizes (How does strategic auditing contribute to improving sustainable performance and its impact on achieving competitive advantage)? The following questions arise from this:

- 1- Do organizations apply strategic auditing?
- 2- Do the research community organizations possess the elements of sustainable performance and competitive advantage?
- 3- Is strategic auditing being used in organizations in a way that contributes to achieving sustainable performance and improving competitive advantage?

RESEARCH AIMS

- 1- Identify the conceptual framework for strategic auditing, competitive advantage and the four dimensions of sustainable performance (the economic dimension, the social dimension, the ethical dimension, and the environmental dimension).
- 2- Identifying and analyzing the relationship (link and effect) between strategic auditing in achieving sustainable performance and improving the competitive advantage of the product.
- 3- He presents a set of recommendations to the research sample organization, based on the analysis and the results reached by the researcher.
- 4- Determine the requirements and the achieved stages of applying strategic auditing in the research sample organizations.

RESEARCH IMPORTANCE

- 1- The practical importance for organizations of the important role in evaluating sustainable performance through the application of strategic auditing and what is reflected in improving the competitive advantage of the product.
- 2- The importance of the research comes in its theoretical and practical framework by trying to determine the role of strategic auditing in achieving sustainable performance and its impact on improving the competitive advantage.
- 3- The scarcity of this research (according to the researcher's knowledge) in Iraqi studies, as it dealt with three main variables (strategic auditing is an independent variable) (sustainable performance and competitive advantage are dependent variables).
- 4- Four variables have been relied upon in sustainable

performance, knowing that most of the research depends on three variables by adding the fourth dimension (ethical dimension).

RESEARCH HYPOTHESIS

- 1- There is no significant correlation and effect between strategic auditing and the economic dimension of sustainable performance.
- 2- There is no significant correlation and effect between strategic auditing and the social dimension of sustainable performance.
- 3- There is no correlation and effect of significant significance between strategic auditing and the ethical dimension of sustainable performance.
- 4- There is no significant correlation and effect between strategic auditing and the environmental dimension of sustainable performance.
- 5- There is no correlation and effect of significant significance between strategic auditing and the competitive advantage of the product.

RESEARCH COMMUNITY AND SAMPLE

The research community consists of accountants, auditors, knowledge workers and managers in the departments working in the organizations. As for the research sample, a sample of the industrial companies and banks registered in the Iraqi financial market, numbering (5) organizations, whose final accounts are audited by the debts of financial control, was selected.

THE CONCEPT OF STRATEGIC AUDITING

Strategic auditing is the method that reflects the strategic position of the organization through internal and external auditing (Garza, 2013; 25). Strategic auditing is a new type of control through which organizations aim to determine the degree of effectiveness of managing available resources in implementing comprehensive strategies for economic and social development, through Its predictive, organizational and evaluative functions (Abbas and Al-Tamimi, 2020: 50), defines strategic auditing as a system to identify the extent to which the organization's strategies are implemented, i.e. the extent of its success in reaching its goals and objectives (Al-Shaabani and Al-Jumaili, 2012: 380), as well as a diagnostic tool that identifies the problems facing The work of organizations in various fields, and helps to find appropriate solutions for them by identifying organizational strengths and weaknesses (Wheelen & Hunger, 2012; 390), which is the process of evaluating decisions and long-term plans based on information about the future effects of these decisions according to their relationship to the internal and



external environment of the organization and its adaptation to the environment (Murad, 293: 2015).

STRATEGIC AUDIT REQUIREMENTS

Strategic auditing is one of the strategic oversight methods clearly practiced by the upper and middle administrators, which is established by the intellectual and cognitive framework in the fields of strategic management, accounting and auditing. Its role increases with the expansion of business organizations to examine and test all elements of organizational and strategic activity. Therefore, there are a set of requirements that must be followed when applying strategic auditing, which are (Abuaddous, et.al, 2015;53):

- 1- Analyzing the past and current strategic situation by collecting information on the organization's strategies and evaluating the risks associated with it.
- 2- Evaluating the organization's operations according to its production of goods and services through understanding and analyzing the value chain of operations to verify the following:
 - A- Aligning the organization's operations with its strategies.
 - B - The efficiency and effectiveness of the performance of each sub-process in the organization.
 - C - the level of practical risks that threaten the objectives of the organization.
 - D - The effectiveness of control over operational risks and their impact on the organization's financial report.

STAGES OF STRATEGIC AUDIT

Strategic auditing goes through a set of stages when it is applied in organizations and among these stages are (Kabru Wali, 2015: 84):-

- 1- Auditing resources: - which is an important source on which organizations rely to achieve and increase their revenues, including resources (financial, human, material) and intangible resources such as (shop fame, brand and individual ownership).
- 2- Value chain analysis: It divides the value chain into a series of interrelated and interactive activities, any part of which contributes to providing part of the total value that the customer gets in the organization.
- 3- Analysis of core capabilities: These are the capabilities that are considered critical elements in achieving the competitive advantage of business organizations.
- 4- Performance analysis: This is an important matter because it faces many challenges and obstacles that researchers in the field of strategic management seek to confront and develop appropriate solutions for.

5- Portfolio Analysis: Under this stage, the general balance process achieved in the strategic business units of the organizations is analyzed.

6- SWOT analysis: It is a useful tool for analyzing the general situation of the organization on the basis of strengths, weaknesses, opportunities and threats.

The importance and types of strategic auditing

The strategic audit is one of the most important mechanisms for diagnosing the problems and obstacles facing the organization in achieving its strategic plans, which includes a detailed analysis of all aspects of the various functions and activities and the level of performance of its active strategic plans. Therefore, the importance and types of strategic audit can be determined through the following (Ibrahim, 90: 2018): -

First: - the importance (Suleiman, 74: 2015)

- 1- Ensure that organizations continue to add value through a comprehensive examination of the organization's strategic position.
- 2- Presenting the extent of the success of the operations carried out by verifying the progress of the operations and their reaching the specified and targeted levels.
- 3- It helps strategic managers to know the problems and deficiencies that do not have the time to discover and address them in a timely manner.
- 4- Getting rid of unnecessary practices, which, if abolished, will lead to an abundance of costs, increased revenues, and raising the efficiency and effectiveness of the organization's performance.
- 5- Ensure that the objectives, plans and policies of the organization do not conflict with its strategic decisions through the processes of examining and evaluating the internal and external environment of the organization.

Second: the types

- 1- Strategic auditing according to time through:
 - A - Tribal or previous strategic audit.
 - b- Simultaneous strategic auditing.
 - C - Regular strategic auditing, and this is a type that is prepared after the completion of all stages to ensure their conformity as previously planned.
- 2- Strategic auditing according to the scope of its practice.

The concept of sustainable performance

It is one of the basic and main indicators that the organization uses to determine the level of its success or failure, as well as assisting senior management in making strategic decisions (Nhamo, et.al, 2021;11), as well as defined as strategies and business activities that meet the needs of the organization and stakeholders at the present time while providing Sustainability and the enhancement of energies (Al-



Sharmaty, 226: 2022), which is a reflection of the maximum degree of performance that the organization can achieve as a result of using the resources available to it in an optimal manner in all its organizational aspects in order to enable it to continue in the long term (Al-Rafaie and Al-Shammari, 349: 2021).

The importance of sustainable performance

Sustained performance is important in supporting the performance of the work of organizations in order to continue in the competitive market, and the most important of these points are (Abdul Hakim, 159: 2018): -

- 1- Assisting in establishing partnerships in the development and implementation of international agreements related to sustainable development.
- 2- Effective participation, openness and transparency in the dialogue between stakeholders, whether internal or external.
- 3- Developing all indicators related to sustainable performance.
- 4- Helping organizations adopt concepts related to sustainable performance.
- 5- Assisting in the design of services and products in order to be compatible with the dimensions of sustainable performance.
- 6- Assistance in restoring the organizations' strategies to include the four dimensions of sustainable performance (economic, social, environmental and ethical).

Dimensions of sustainable performance

In its sustainable performance, the organization focuses on results and not on outputs only. According to the theory of (release added value), the outputs are the products (goods and services) provided by the organizations, and the results are the effects, benefits or consequences for the customers for which the outputs were designed. Therefore, focusing only on the results does not It leads to an increase in the general value of the organization (Chen, 2015; 176), so the dimensions of sustainable performance can be divided into (Al-Sharmaty, 227: 2022):-

- 1- Economic performance: It is the ability of the organization to reduce the costs associated with raw materials, purchases, energy consumption, waste treatment, and fines for environmental accidents (Zhu & Choi, 2017; 4), and through it, organizations satisfy the desires of shareholders and gain their trust, and this performance is measured by using the reports and financial statements that it issues. The organization works to achieve appropriate returns and achieve a competitive advantage that enables it to face competition and survive or continue (Jean-Jacques, 2011;8).

2- Social performance: It is the organization's ability to improve social welfare, community health and safety, and reduce risks to all individuals, occupational health and worker safety (Paulraj, 2011; 3), and this dimension focuses on making its human resources effective and active, and the organization seeks welfare and social justice Providing equal job opportunities for all segments of society, supporting various associations, providing suitable working conditions and social responsibility (Newbert, S.L.2007; 76).

3- Ethical or Organizational Sustainability: Ethical sustainability includes organizational principles, sets of values, standards and rules that affect the actions and behavior of the individual in the organization. Ethical sustainability attracts customers to the company's products and thus enhances sales and profits. In addition, ethical sustainability reduces employee turnover and makes employees stay at work, thus increasing productivity. And attracting investors to invest in business organizations. The development and application of ethical sustainability depends on the level of moral development of the individual. which would achieve sustainable organizational growth. With good governance in some public and private organizations (Belingheri & Leone, 621: 2017)

4- Environmental performance: It is the ability of the organization to reduce air emissions, energy consumption, hazardous materials, and the use of materials that have the least impact on the environment, with the need to comply with environmental standards set by the state (Laosirihongthong & Jan, 2013; 24), and the organization focuses on actively contributing to the development of its internal and external environment. By working to reduce and treat harmful environmental waste (Higgins & Covay, 2016:14).

Indicators of sustainable performance evaluation

A set of quantitative and qualitative indicators can be used to evaluate economic performance, which is (Al-Ajili and Al-Awwad, 867: 2022) (Wang, et.al, 2021; 243):-

1- Financial performance indicators, which are divided into:(productivity indicators ,Market share indicators, Customer satisfaction index, Value Added Index and Competitive advantage index).

2- Social Performance Indicators (Hirstov & Chirico, 2021; 7):-

A- Standard for evaluating the organization's fulfillment of its obligations and social responsibility.

B- Society's social performance index.

C- Environmental Social Performance Index.



D- The costs incurred by the organization to improve product quality and development.

3- Environmental performance indicators, which are divided into:

A- Environmental management indicators.

B- Environmental status indicators.

The concept of competitive advantage

The concept of competitive advantage is characterized by modernity and is not subject to general economic theory, so the concept of competitiveness is a skill, technology, or distinguished human resource that allows the organization to produce values and benefits for customers that exceed what competitors offer (Al-Dardiri, 219: 2018), and competitive advantage can be defined as The value that the organization achieves for its customers and maintains its continuity in competitive markets (Kancoro & Suriani, 2018;186), is an advantage over competitors that the organization gains by providing greater value to consumers either through lower prices or by providing greater benefits that justify higher prices (Amana et al. 2021:240).

The importance of competitive advantage

The importance of competitive advantage can be limited to the following points (Al-Shammari et al., 196: 2021):

1- Achieving positive results that enable it to achieve profits higher than the average achieved profits.

2- It is considered one of the tools that help organizations to neutralize and build core capabilities (value, scarcity, high costs, and non-fungibility).

3- It plays a major role in increasing the market share of the organization to enable it to maintain its existing customers (Hill, 2009; 209).

4- Enables the organization to achieve leadership in the labor market, which will contribute to gaining or attracting more new customers.

5- It contributes to increasing the organization's ability to face the challenges of competition in the labor market.

Objectives of competitive advantage

The competitive advantage is sustainable if the possibility of imitation by competitors is difficult because it consumes a lot of money and time, so organizations try to obtain a competitive advantage to help them achieve continuous success when they have resources and capabilities of rare value, and accordingly the objectives of the competitive advantage can be limited to the following (honesty And others, 469: 2021):-

1- Creating new marketing opportunities.

2- Entering a new field of competition or dealing with a new type of customer or a new type of goods and services.

3- Formation of a new future vision for the goals that the organization aspires to achieve and the great opportunities that it wants to reach.

4- There is another set of goals, which are (Salehi, 33: 2015):- (Wide openness to others, Intensity of profit and striving to achieve it by increasing (return, return, income), Entering the global markets, Direct access to the most important discoveries and advanced scientific research.

Competitive advantages and their types

The competitive advantages that organizations seek to achieve and their types can be identified according to the following (Hussein and Abdel-Amir, 171: 2022):

1- Competitive Advantages (Krajewski, et.al, 2013; 87):-

Low cost by providing grants or services at the lowest cost to satisfy internal or external customers.

- The highest quality by providing a distinct service or product, as well as consistent quality, which is intended to produce services that meet design specifications on a consistent basis.

- Quality through the following (speed of delivery, delivery on time, speed of development).

- Flexibility through (recommended, which means meeting the unique needs of each customer, diversity, flexibility of size).

2- **Types of competitive advantage:** - Competitive advantage is classified into many types according to the distinction of a lot of literature. (Pride & Ferrell) was classified according to (Kazem, 469: 2017): -

A- Brand Competitors: Organizations that market products with the same characteristics, to the same customers, and at the same prices.

B- Generic Competitors: Organizations that sell significantly different products that are used to solve problems and meet the same basic needs of the customer.

C- Product Competitors: Organizations that compete for the same product and the same brand with different characteristics and different prices.

D- Total Budget Competitors: organizations that compete for specific financial resources for the same customer.

Scientific framework for research

The stability of the field study tool:

The alpha credibility coefficient was used, and the statistically acceptable value of the Cronbach alpha coefficient is 60% or more. It was applied to each part of the questionnaire



and to each field, which was called the field of study, and we note from Table (1) below that the value of the alpha coefficient for the respondents' responses On all questions and for each field separately, it is greater than the minimum acceptable alpha coefficient, and this

means that there is a high degree of internal stability in the answers, which indicates that the research tool has a high stability that justifies the adoption of its answers in achieving the objectives of the research and analyzing its results.

Table (1) Reliability coefficients extracted by Cronbach alpha method for research fields

Scope	Results		
	NO. (questions)	Alpha coefficient	Result
The role of strategic auditing in achieving the economic dimension	6	87	ACCPET
The role of strategic auditing in achieving the social dimension	6	72	ACCPET
The role of strategic auditing in achieving the environmental dimension	6	97	ACCPET
The role of strategic auditing in achieving the ethical dimension	5	86	ACCPET
The impact of strategic auditing in improving competitive advantage	10	86	ACCPET

Descriptive analysis of the study sample answers:

In this section, the responses of the respondents in the questionnaire were analyzed using the SPSS statistical program. As for the criteria for the descriptive analysis of the questionnaire, the researcher named a field on each set of questions that reflect the hypotheses of the study. For the purposes of characterizing the data and stating the opinions of the study sample members about each of the study paragraphs and fields of study, each of the paragraphs of each axis was divided according to the five-five Likert classification, The usual arithmetic mean is 3, which was extracted from the sum of the values over their number, and the approved effect ratio is 3 divided by 5, i.e. 60%. Based on that, the values of the arithmetic averages that the research reached will be dealt with to interpret the data as follows:

1	2	3	4	5
Not effective at all	Very simple effect	Medium	Significant impact	Too big effect
1-1.79	1.80-2.59	2.60-3.39	3.40-4.19	4.20-5
Strategic auditing does not affect sustainable performance and competitive advantage	The effect of strategic auditing is very simple on sustainable performance and competitive advantage	Strategic audit technology influences moderately sustainable performance and competitive advantage	The impact of strategic auditing significantly on sustainable performance and competitive advantage	Strategic auditing greatly affects sustainable performance and competitive advantage

First hypothesis test: To validate this hypothesis, arithmetic means and standard deviations were extracted to measure the relationship between the impact of strategic auditing in achieving the strategic dimension of the organizations' sustainable performance, and the table below shows that.

Table No. (3) The arithmetic mean and standard deviation of the impact of strategic auditing on achieving the economic dimension of sustainable performance of organizations

NO.	Particular	arithmetic mean	standard deviation	Guide the answer
1	Within the strategic audit plan, there is a plan for	4	0.49	Significant



	continuous improvement in the profitability and profitability of the organization in its various financial results			impact
2	The process of applying strategic auditing contributes to achieving the set economic goals of the organization	4.14	0.49	Significant impact
3	Contributes when preparing the strategic audit in the organization by creating added value to it	4.71	0.49	Too big effect
4	Strategic audit achieves superiority and competitive advantage in the organization compared to other organizations working in the same specialization	4.71	0.49	Too big effect
5	The organization works to provide a distinctive image of goods and services in order to satisfy its shareholders and attract new shareholders when using strategic auditing	4.04	0.4	Significant impact
6	The organization is working to expand its market share within its audit and strategic plans	3.5	0.41	Medium effect
	Totally	4.19	0.46	Significant impact

The answers to the questions related to professional requirements show that information technology had a positive and significant impact, as the total calculated mean was 4.19, which is higher than the hypothesis mean 3 and indicates that the answers of the study sample tended to have a significant impact. With the standard score (3) - the criterion of accepting the hypothesis - using the "T" test as shown in Table No. (4).

Table (4) The arithmetic means, standard deviations and the "T" test for the items that form the first hypothesis compared to standard (3)

hypothesis	No.	arithmetic means	standard deviations	"T" test	degree of freedom	Statistical significance
The impact of strategic auditing in achieving the economic dimension of sustainable performance of organizations	52	4.19	.46	10.967	21	.000

The above table shows that there are statistically significant differences ($= 0.05$) between the arithmetic mean and the standard score (3), where the value of "T" was 10.967 with a statistical significance of 0.000, which indicates the rejection of the hypothesis, which states that there is no statistically significant relationship between Strategic auditing in achieving the strategic dimension of the sustainable performance of organizations, and accepting the alternative hypothesis. There is a statistically significant

relationship between strategic auditing in achieving the economic dimension of sustainable performance of organizations.

Second Hypothesis Test: To validate this hypothesis, arithmetic means and standard deviations were extracted to measure the relationship between the impact of strategic auditing on achieving the social dimension of sustainable performance of organizations, and the table below shows that.

Table (5) the arithmetic mean and standard deviation of the strategic audit in achieving the social dimension of sustainable performance

NO.	Particular	arithmetic mean	standard deviation	Guide the answer
1	When preparing the strategic audit, the organization works to improve the living standards of workers	3.71	0.49	Significant impact
2	The organization achieves an acceptable level of salaries and wages for workers when applying the strategic audit	4.41	0.90	Too big effect
3	Within the strategic audit plan, the organization attracts	4.71	0.49	Too big

	the human competencies available in the organization's environment			effect
4	The organization's senior management works to develop the skills and efficiency of the auditors assigned to the strategic audit process	3.71	0.49	Significant impact
5	The strategic audit aspires to maintain the reputation of the organization in an acceptable manner and works to make a permanent improvement to its image in society	4.41	0.90	Too big effect
6	The organization's strategic audit plan activates creativity and innovation and encourages the research and development process	3.71	0.49	Significant impact
	Totally	4.11	0.62	Significant impact

Through the previous answers, it is clear that the arithmetic mean is 4.43 greater than the hypothesis mean 3, and this indicates that there is a tendency for the research sample's answers about the impact of strategic auditing significantly on achieving the social dimension of the sustainable performance of

organizations, and the arithmetic mean of the paragraphs that make up the fourth hypothesis was compared with the standard score (3) - The criterion for accepting the hypothesis - using the "T" test as shown in Table (6)

Table (6) Arithmetic means, standard deviations and a "T" test for the items that form the second hypothesis compared to the standard (3)

hypothesis	No.	arithmetic means	standard deviations	"T" test	degree of freedom	Statistical significance
The impact of strategic auditing in achieving the social dimension of sustainable performance of organizations	52	4.11	.62	10.835	21	.000

It can be seen from the above table that there are statistically significant differences ($\alpha=0.05$) between the arithmetic mean and the standard score (3), where the value of "T" was 10.835 with a statistical significance of 0.000, which indicates the rejection of this hypothesis and the acceptance of the alternative hypothesis which states that "there is a significant relationship Statistic between strategic scrutiny in

achieving the social dimension of sustainable performance.

Testing the third hypothesis: To validate this hypothesis, arithmetic means and standard deviations were extracted to measure the relationship between strategic auditing in achieving the environmental dimension of sustainable performance, and the table below shows that.

Table (7) the arithmetic mean and standard drift of the impact of strategic auditing on achieving the environmental dimension of sustainable performance

NO.	Particular	arithmetic mean	standard deviation	Guide the answer
1	The organization attaches great importance to industrial safety and security programs when preparing the strategic audit	4.14	1.25	Significant impact
2	Within the organization's strategic audit plan, there is a mechanism for managing incoming and outgoing solid waste	4.43	0.49	Too big effect
3	It is considered one of the priorities of the strategic audit that organizations take the necessary measures to preserve and protect the environment	4.43	0.49	Too big effect



4	The organization has a special environmental management system and is registered in the ISO 14001 specifications	4.43	0.49	Too big effect
5	The strategic audit works on selecting the best environmental alternatives that are least negative and selecting the means to mitigate the negative impact	4.43	0.82	Too big effect
6	The organization finances environmentally friendly projects such as solar and renewable energy projects within the framework of the strategic audit	4.13	0.45	Significant impact
	Totally	4.33	0,66	Too big effect

Through the previous choices, we find that the arithmetic mean of the group is 4.33 greater than the mean of Hypothesis 3, because there is a tendency for the answers of the study sample that the impact of strategic auditing on the environmental dimension of

sustainable performance is very large, and the arithmetic mean of the paragraphs that make up the third hypothesis was compared with the standard score (3) - The criterion of accepting the hypothesis - using the "T" test as shown in Table (8).

Schedule (8) Arithmetic means, standard deviations, and the "T" test for the items of the third hypothesis compared to standard (3)

hypothesis	No.	arithmetic means	standard deviations	"T" test	degree of freedom	Statistical significance
The impact of strategic auditing in achieving the environmental dimension of sustainable performance of organizations	52	4.33	.66	9.485	21	.000

It can be seen from the above table that there are statistically significant differences ($=0.05$) between the arithmetic mean and the standard score (3), where the value of "T" was 9.485 with a statistical significance of 0.000, which indicates the rejection of this hypothesis, which states that "there is no statistically significant relationship Between strategic auditing on the environmental dimension of sustainable performance and acceptance of the alternative hypothesis which states that "there is a statistically significant

relationship between strategic auditing on the environmental dimension of sustainable performance of organizations.

Testing the fourth hypothesis: To validate this hypothesis, arithmetic means and standard deviations were extracted to measure the relationship between the impact of strategic auditing and the ethical dimension of the sustainable performance of the organization, and the table below shows that.

Table (9) the arithmetic mean and standard drift of the impact of strategic auditing on the ethical dimension of the sustainable performance of the organization

NO.	Particular	arithmetic mean	standard deviation	Guide the answer
1	When applying strategic auditing, organizations adopt standards of ethical behavior in the workplace, such as: commitment to confidentiality, honesty, integrity, honesty, respect, punctuality, and justice.	3.71	0.49	Significant impact
2	The strategic audit process contributes to enhancing the principles of transparency for all operations within the organization.	4.29	0.49	Too big effect
3	Organizations adhere to regulatory requirements and strategic auditing, such as anti-money laundering, anti-corruption, bribery, fraud, theft and embezzlement.	3.71	0.46	Significant impact



4	Organizations follow scrutiny strategies in providing services, customer rights, and employee rights.	4.43	0.53	Too big effect
5	Organizations are interested in investing in ethical services when applying strategic auditing.	4.14	0.9	Significant impact
	Totally	4	0.57	Significant impact

Through previous tests, we find that the arithmetic mean of the group (4) is greater than the hypothetical mean of 3, so that there is a tendency for the study sample's answers about the impact of strategic auditing in achieving the ethical dimension of

sustainable performance in the organization and has contributed significantly, and the arithmetic mean of the items that make up The fourth hypothesis with the standard score (3) - the criterion for accepting the hypothesis - using the "T" test as shown in Table (10).

Schedule (10) Arithmetic means, standard deviations, and a "T" test for the items that form the fourth hypothesis compared to standard (3)

hypothesis	No.	arithmetic means	standard deviations	"T" test	degree of freedom	Statistical significance
The impact of strategic auditing in achieving the ethical dimension of sustainable performance of organizations	52	4.00	.57	10.835	21	.000

It is clear from the above table that there are statistically significant differences ($\alpha = 0.05$) between the arithmetic mean and the standard score (3), where the value of "T" was 10.835 with a statistical significance of 0.000, which indicates the rejection of this hypothesis and the acceptance of the alternative hypothesis, which states that there is A statistically significant relationship between strategic auditing in achieving the ethical dimension of sustainable performance in the organization.

Fifth Hypothesis Test: To validate this hypothesis, arithmetic means and standard deviations were extracted to measure the relationship between the impact of strategic auditing in improving the competitive advantage of the product, and the table below shows that.

Table (11) the arithmetic mean and standard deviation of the strategic audit in improving the competitive advantage of the product

NO.	Particular	arithmetic mean	standard deviation	Guide the answer
1	The organization works to provide products at low costs compared to competitors to customers when applying strategic auditing	4.43	0.53	Significant impact
2	The organization's strategic audit plan is based on the introduction of modern technologies in production in order to reduce costs and increase revenues	4.14	0.53	Significant impact
3	The organization works to exclude unnecessary activities that do not add value to the product when preparing for the strategic audit process	3.71	0.9	Significant impact
4	When preparing the strategic audit, the organization is keen to provide products that meet the design requirements of customers	3.71	0.9	Too big effect
5	The organization provides products with superior characteristics and distinct to customers when preparing the strategic audit	3.71	0.9	Significant impact

6	The strategic audit is keen to provide products that conform to the organization's technical specifications	4.43	0.9	Significant impact
7	One of the conditions of the strategic auditing process in the organization is to meet customer requests as soon as possible and on time	4.14	0.49	Significant impact
8	Within the strategic audit plan, there is meeting the needs or special requests of each customer by changing the product design	4.43	0.53	Too big effect
9	The Strategic Audit Department is keen to provide a variety of products with high efficiency to customers	4.43	0.9	Too big effect
10	The organization supports the diversification of production processes in the needs and requirements of customers	4.43	0.96	Too big effect
	Totally	4.156	0.75	Significant impact

From the previous statistical tests, we note that there is a tendency for the study sample's answers about the impact of strategic auditing significantly in improving the competitive advantage of the product, as the calculated arithmetic mean was 4.156 greater than the

mean of hypothesis 3, and the arithmetic mean of the items that make up the first hypothesis was compared with the standard score (3) - The criterion of accepting the hypothesis - using the "T" test as shown in Table (12).

Schedule (12) Arithmetic means, standard deviations, and "T" test for the items that form the hypothesis compared to the standard (3)

hypothesis	No.	arithmetic means	standard deviations	"T" test	degree of freedom	Statistical significance
The impact of strategic auditing in improving the competitive advantage of the product	52	4.156	.75	10.855	21	.000

It is clear from the above table that there are statistically significant differences ($=0.05$) between the arithmetic mean and the standard score (3), where the value of "T" was 10.855 with a statistical significance of 0.000, which indicates the rejection of the hypothesis and the acceptance of the alternative hypothesis, which states that there is a statistically significant relationship Between the strategic audit in improving the competitive advantage of the product in the organization.

FIRST: - CONCLUSIONS

- 1- Organizations follow scrutiny strategies in providing services, customer rights, and employee rights.
- 2- The Strategic Audit Department is keen to provide a variety of products with high efficiency to customers.
- 3- A statistically significant relationship was found between strategic auditing in achieving the four dimensions of sustainable performance (the economic dimension, the social dimension, the environmental dimension, and the ethical dimension) in the research sample organizations.
- 4- There is a statistically significant relationship between strategic auditing in improving the

competitive advantage of the product in the research sample organizations.

5- The strategic audit function, in its approved manner in organizations, no longer meets work requirements and satisfies shareholders and stakeholders.

6- There was no preparation of a flexible annual strategic audit plan using an appropriate risk-based methodology and its submission to senior management for the purpose of review and approval.

7- Most of the research sample organizations have a certain competitive advantage relative to their competitors in the organization that is able to attract customers.

SECOND: RECOMMENDATIONS

1- The need for accounting and auditing bodies or organizations that sponsor the strategic auditing profession and work on developing a guide that regulates the work of the auditing profession.

2- The need for the research sample organizations to provide a set of skills that are aware of the requirements of the assigned tasks and achieve sustainable performance in order to continue in the competitive market.



3- Enhancing the technical and professional aspects, developing and activating training programs and courses for the organization's employees on an ongoing basis, and participating in various activities.

4- The need to take advantage of the strategic audit tools in evaluating the overall performance of the organizations for their main activities, which contributes to improving the competitive advantage of the product.

5- The need for organizations to improve the dimensions of sustainable performance through the application of strategic auditing.

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