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## The Role of Electronic Governance in Enhancing Entrepreneurial Performance

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Article Info.	Abstract
<p><i>Article history:</i></p> <p>Received 02 July 2024</p> <p>Accepted 26 September 2024</p> <p>Publishing 30 January 2025</p>	<p>This study aims to elucidate the relationship between e-governance and company performance among a sample of board members and employees of Baghdad Soft Drinks Company in Baghdad, the descriptive approach and questionnaire were used as a study tool. consisting of 135 employees. (120) were returned for use and analysis, with a response rate of (89%). The e-governance variables include five main dimensions: transparency, accountability, participation, fairness and equity, and rule of law. The entrepreneurial performance variables include five main dimensions: planning, efficiency and effectiveness, leading indicators, innovation and modernization, and entrepreneurs. The results show that the Alpha Cronbach coefficients of the variables included in the analysis are all higher than (0.75), and all values are between (0.788-0.980), which is a statistically acceptable value. The reliability coefficient of the variable (governance) reaches (0.983), and the reliability coefficient of the variable (development performance) reaches (0.964), indicating that the measurement tool is consistent. The results of show that the data of the study sample population follows a normal distribution because the normal distribution coefficient of entrepreneurial performance as the dependent variable totals to (1.189). It is noted from the results of that there is a significant effect between governance and entrepreneurial performance, which means that increasing governance by a standard weight of (0.733) contributes to improving entrepreneurial performance by the same amount, and this came with a constant value of (T) of (24.630) and value of (F). Its value is (606.640). The results of this study proved the validity of the hypotheses.</p>

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### 1. Introduction

Companies are considered one of the main engines of economic growth and the competitiveness of countries and individuals. Innovation is a pivotal stage and raises the skills of workers. It is considered a way to improve the quality of products and services and overcome global challenges because companies have become more complex and this is due to the growth of their functions, the expansion of their business, and the large number of requirements for customers and societies. Because of the great role of companies and their contribution to achieving modern administrative methods to raise their efficiency and review performance, companies need to apply accountability and transparency to their employees in the presence of advanced administrative structures that have tasks and powers that enable them to adhere to the provisions of effective control [1, 2].

Organizations whose goal is excellence and success and want the satisfaction of their employees at the organizational levels are required to spread the culture of (governance and pioneering performance). This role is embodied by selecting administrative leaders capable of formulating well-known strategies for the organization in which they target the approach to governance, in which new methods must be found in the organizational structures of those organizations. Organizations to achieve the values of transparency in the completion of work and build an effective monitoring system that enhances ethical behavior that leads to consolidating the principle of accountability and other values directed at reducing mismanagement and corruption and dealing fairly with all employees without discrimination of one individual over another and in a way that ensures the achievement of justice and equality, and all of these characteristics. Its work is under the umbrella of the law, which leads to the rule of law, which enhances the quality of performance of these organizations in providing the best products and services to customers and achieving well-being for society [3, 4].

The connection of all the above processes with each other leads to the continuity and sustainability of the organization and the achievement of entrepreneurial performance. Based on this fact, the idea of the study came to link two important variables for various organizations, namely governance and entrepreneurial performance, as they have become among the important and contemporary topics in administrative thought, especially in light of advanced technology and the rapid dynamic changes in the Current environment [5,6].

The goal of the current research is to clarify the theoretical aspect regarding the variables of the study by entering into intellectual and philosophical topics about the two variables. As for the practical aspect, it includes searching for integration and interconnection interpreting the relationship of correlation and influence between governance practices and entrepreneurial performance in the organization and reaching conclusions and coming up with recommendations and proposals that can be used. Including improving the quality of service provided and building. He presented a set of conclusions that were based on the findings of the study. The researcher also recommended a set of recommendations that will contribute to solving many of the problems that the student community suffers from.

## **2. Research methodology and literature review**

### *2.1. Research problem*

The problem of the current study is embodied in the limited interest in the mechanisms and rules of Management, as many Iraqi organizations in the public or private sector today rely on the traditional (old) style to carry out their work, and the routine and waste of effort and time that accompany this process. They are also unable to adapt to the data and variables in Their internal and external environment, represented by the information revolution and technological development resulting from the failure to create and build an appropriate climate by strengthening the ethics of professional behavior and self-monitoring due to the lack of clarity in its governance mechanisms, as well as the weakness of the procedures and means used in organizations to reach entrepreneurial performance. The problem of the current study can be clarified by raising the following questions:

- Is there a correlation and influence between governance and entrepreneurial performance in the researched organization?
- To what extent are managers in the researched organization aware of entrepreneurial performance processes?
- To what extent does Baghdad Soft Drinks Company seek to achieve leadership performance?
- Is there an awareness among the study sample of the dimensions of governance?

### *2.2. Research Importance*

The importance of the current research can be summarized as follows:

1. Demonstrating the applied dimension the research contributes to enhancing the pioneering performance of Baghdad Soft Drinks Company through governance. It helps in determining the practical aspects of governance and how it can be applied to drive organizational success.
2. Introducing a new concept - governance, the study is considered modern because it introduces the concept of governance to the research community and organizations. It brings attention to the importance of governance in organizational development and success.
3. The purpose of the study assess the level of interest, is to diagnose the interest in developing governance and to determine the level of interest in developing and improving governance in an organization, focusing on Baghdad Soft Drinks Company. This diagnosis is important to understand the current state of governance within an organization and identify opportunities for improvement.
4. Emphasizing the importance of entrepreneurial performance, especially in the face of rapid environmental changes and the shift towards the knowledge economy. It underlines the need to focus on and develop entrepreneurial performance and to adopt strategies that support its continuous improvement. Furthermore, educating workers about the importance of governance and the organization's pioneering performance is essential.

Overall, the research contributes to enhancing organizational performance, examining the relationship between governance and entrepreneurial performance, introducing a new concept, diagnosing the interest in governance development, and emphasizing the importance of entrepreneurial performance in organizations.

### *2.3. Research Aims*

The current study aims to explore the relationship between governance and entrepreneurial performance by focusing on various dimensions within each concept. Here are the specific goals and sub-goals of the research:

1. Explore the role of the relationship between governance and entrepreneurial performance: The study aims to understand how governance (transparency, participation, justice and equality, rule of law, accountability) influence entrepreneurial performance (pre-planning, effectiveness, identification and modernization, efficiency, entrepreneur).
2. The research seeks to shed light on the concept of governance as perceived by the student population, emphasizing its importance in organizational performance.
3. Determine the level of presence of governance dimensions (transparency, participation, justice and equality, the rule of law, accountability) within Baghdad Soft Drinks Company, as evaluated by its administrative leaders.
4. Assessing the interest of various departments in Pepsi Baghdad Company in entrepreneurial performance: The research intends to identify the extent of interest and engagement of different departments within Pepsi Baghdad Company in enhancing entrepreneurial performance.
5. Analyze the level and nature of the impact exerted by governance on achieving or enhancing entrepreneurial performance within the organization.

By addressing these goals and sub-goals, the research aims to provide valuable insights into the relationship between governance and entrepreneurial performance, specifically within the context of Baghdad Soft Drinks Company and Pepsi Baghdad Company.

### *2.4. Research Hypotheses*

The hypotheses formulated based on the problem and objectives of the study are as follows:

1. First Main Hypothesis: There is a statistically significant correlation between governance and entrepreneurial performance. This hypothesis suggests that there is a measurable and meaningful relationship between governance and entrepreneurial performance within the context of the study.
2. Second Main Hypothesis: There is a statistically significant influence relationship of governance on the entrepreneurial performance of Baghdad Soft Drinks Company. This hypothesis posits that governance has a notable impact on the entrepreneurial performance of Baghdad Soft Drinks Company, indicating that governance practices within the company influence its entrepreneurial performance significantly.

These hypotheses are essential for testing and validating the relationship between governance and entrepreneurial performance, as well as assessing the influence of governance on the entrepreneurial performance of Baghdad Soft Drinks Company. They provide a framework for the study to analyze and draw conclusions about the interplay between governance practices and entrepreneurial performance within the organization.

## 2.5. *Defining the concepts and terminology of the study*

### 2.5.1. Electronic governance

Governance language and terminology. Linguistic concept: Governance is the proactive process of enforcing rules and control to achieve optimal effectiveness and maturity. The accounting concept of governance: From the accounting perspective, the term governance refers to providing the elements to protect investors' funds, obtain appropriate returns for them, and ensure that their funds are not exploited in unsafe areas or investments of management or managers to achieve special benefits. This is done through a set of accounting procedures, controls, and standards. Which has been addressed in writings in the field of accounting as transparency, more disclosure of data and financial statements, and controlling the salaries and allowances of management personnel in companies in accordance with accounting standards [7,8].

### 2.5.2 The concept of entrepreneurial performance

The word "entrepreneur" comes into the English language to give a term with a special meaning. However, all translations in the Arabic language of this term, despite their linguistic richness, have been characterized by a deficiency in expressing the intended meaning linguistically. In dictionaries and administrative literature, it has been translated into the initiator, the commuter, the planner, and the promoter. The opportunity hunter, the productive innovator, the investor who expresses the desire to start a private project or own a project and wants to manage it correctly and soundly [9]. Hence, it is necessary to point out some of the definitions mentioned by researchers in this regard, as shown below:

A set of behaviors, beliefs, and processes that can be described as creative, risk-taking, and proactive [10].

Processes and practices aimed at achieving desired outcomes at the organizational level, encourage work, select managerial preferences, and disseminate entrepreneurial behaviors and beliefs that help in the success of the organization [11].

Through the above, entrepreneurial performance can be defined by the researcher: - As a personal characteristic possessed by individuals, and it is known that entrepreneurs search for creative, new, proactive, and risky actions and take them, which is a distinctive characteristic of the owners of organizations who constantly search for new opportunities to exploit them and identify and create value. New economic growth and social change.

## 2.6. *literature review*

### 2.6.1 Some studies related to governance

Study [12]: The study aimed to measure the size of the gap between governance standards and the reality of their application and documentation, as well as to measure the size of the gap between performance evaluation and the reality of their application. The current study contributes to developing indicators about the reality of the banks in the study sample, which can be used and used to raise the level of performance of the Iraqi banking sector. The study population consists of senior administrative leaders in the Iraqi Middle East Investment Bank and the Economy Bank for Investment and Finance, while the research sample included (15) managers. Strengthening the principles and mechanisms of sound banking governance practices requires going through two paths: the first is the central bank, as it is responsible for regulating and monitoring the banking system, and the second is the banks. The absence of governance and its mechanisms will ultimately lead to corruption and chaos that cannot be controlled.

Study [13]: The purpose of the study is to identify the changes required to implement governance mechanisms and to propose general concepts that help public sector employees overcome challenges, obstacles and problems. The importance of this study is illustrated by the discovery of new dynamic (changing) structures in administrative work in public sector organizations. Due to governance influences, public administration must adapt and evolve into a new and changing system.

### 2.6.2 Studies related to entrepreneurial performance

Study [14]: The study aimed to measure the importance of strategic competitive intelligence as a way to improve and develop entrepreneurial performance in light of modern entrepreneurship. It was concluded that there is an impact of the dimensions of competitive and strategic intelligence on the dimensions of the entrepreneurial performance of the banks in the study sample. Study [15]: The study aimed to clarify the nature of the relationship between the entrepreneur's previous experiences and their impact on achieving entrepreneurial performance. It was concluded that businessmen of all ages need great experience resulting from work completed in the past, which in turn gives them the ability to perform all the tasks related to the nature of their work, as it was found that there is a strong direct relationship between the experiences gained and the level of entrepreneurial performance.

What distinguishes the current study from previous studies?

By looking at what was possible to obtain from previous knowledge efforts and in many environments, some in foreign countries, others in Asian countries, and others in Arab countries and even local ones, for this study, there are many advantages that make it important that help enrich our current study. At the local level, one of the advantages of the current study is that it is the first study that was applied in the Baghdad soft drinks Company in Iraq, according to the researcher's knowledge, which is considered one of the most important industries in our country, Iraq, especially the size of the obstacles and problems that this industry suffers from. It is also the first study that combined current variables (e-governance and entrepreneurial performance) according to the researcher's knowledge. One of the advantages of the current study is that it was applied in the local environment, which is considered young in the study of electronic governance and entrepreneurial performance.

At the practical (applied) level, the Baghdad Soft Drinks Company, the study community, will benefit from this study, as it will learn about the variable of electronic governance and entrepreneurial performance, which calls for increased attention and commitment to the dimensions of these variables and attention to the quality of the relationship with customers and achieving their satisfaction.

**3. Research Methodology**

*3.1. Study population and sample*

The Baghdad Soft Drinks Company. The study sample included managers and workers in this company. (135) Questionnaires were distributed, and (129) were retrieved. After tabulating the data, it became clear that there was a set of damaged questionnaires amounting to (9) questionnaires. Thus, it represents the number of questionnaires suitable for analysis was (120), equivalent to a response rate of (89%).

*3.2. Study tool and measurement of variables*

The descriptive approach and questionnaire were used as a study tool. The questionnaire contained a series of statements measuring the independent variable (governance) and the dependent variable (entrepreneurial performance) of the study, as this represents the independent variable governance and is measured based on five dimensions (transparency, participation, justice and equity, legitimacy and rule of law) distributed in (25) items. The dependent variable is entrepreneurial performance, measured by five dimensions (transparency, participation, justice and equity, legitimacy and rule of law) distributed in (25) items. Table (1) shows the study variables and the number of phrases in the questionnaire.

Table 1. Study variables and phrase numbers in the questionnaire

Study variables		Dimensions	Paragraphs
The Independent	Governance	Transparency	5
		Share	5
		Justice and equality	5
		Legitimacy	4
		Rule of law	4
Dependent	Entrepreneurial performance	Advance planning	3
		Efficiency	4
		Effectiveness	4
		Leading indicator	3
		Renewal and modernization	3

*3.3 Testing the validity and reliability of the study tool*

*3.3.1 The validity of the questionnaire*

a. Validity of the scale

Scale validity refers to the extent to which a scale measures the purpose for which it was formulated. Therefore, the validity of a questionnaire instrument can be defined as the extent to which the instrument provides relevant data for the research question for the study population.

B. Content veracity

“Content validity” means the extent to which the scale measures the characteristics of the thing to be measured. In other words, content validity is a data collection tool to the extent to which the tool provides the researcher with data that reflects the characteristics of the thing to be identified. Therefore, it is necessary to seek assistance from a group of experts in the field of specialization. In order to ensure that the statements within the questionnaire are accurate and that the sample can be answered without returning to the researcher for inquiries or not completing the answers from the sample due to a lack of understanding of the paragraphs contained in the questionnaires.

*3.3.2. Reliability of the questionnaire*

Reliability indicates the degree to which the measurement results are free from distortion or error. This ensures the consistency and stability of the results obtained from measurements over different time periods. The stability of the measuring instrument is verified by checking the structural stability of the instrument and the stability of its components, which represents the validity of the construct. The measuring instrument indicates the degree of stability of the measuring instrument studied with respect to the sample studied, as well as the degree of internal consistency between the elements and dimensions studied, which allows the data included in the analysis to be subjected to the Cronbach alpha test, which is considered one of the most famous tests used to analyze such data and indicate the level of internal consistency between them. The Cronbach alpha coefficient stipulates that the results must be above (75%) to be acceptable.

Table 2. Cronbach alpha coefficients for the variables and dimensions of the study

Study variables		Cronbach's alpha coefficient	Dimensions	Cronbach's alpha coefficient
The Independent	Governance	0.983	Transparency	0.788

			Share	0.980
			Justice and equality	0.941
			Legitimacy	0.900
			Rule of law	0.931
Dependent	Leadership performance	0.964	Advance planning	0.926
			Efficiency	0.925
			Effectiveness	0.906
			Leading indicator	0.873
			Renewal and modernization	0.843

The results in Table (2) show that the Cronbach  $\alpha$  coefficients of the variables included in the analysis are all higher than (0.75), indicating that the measurement instrument has a high relative stability, and all values are between (0.788-0.980), which is a statistically acceptable value. The reliability coefficient of the variable (governance) reaches (0.983), and the reliability coefficient of the variable (development performance) reaches (0.964), indicating that the measurement tool is consistent with the responses of the agent managers.

### 3.3.3 Demographic analysis of the individuals studied

The researcher distributed the special vocabulary in the study sample according to demographic variables, through the following table:

Table 3. Demographic analysis of the sample

Gender (sex)			Age (in years)		
	Repetition	%		Repetition	%
male	63	53%	Less than 35	18	15%
Female	57	47%	35-less than 40	3	3%
			40-less than 45	81	68%
			45-less than 50	18	15%
			50 years and over	0	0%
Academic achievement			Years of Experience		
Preparatory school	30	25%	Less than 10 years	21	18%
Technical/technical diploma	15	13%	10-Less than 15 years old	17	14%
Bachelor's	48	40%	15-less than 20 years old	57	48%
Higher Diploma	16	13%	20-less than 25 years old	15	13%
Master's	9	8%	25 years and over	10	8%
Doctorate	2	2%			

It is noted from the results of Table (3) that the characteristics of the study sample were represented by a sample size of (120), which can be distributed as follows:

The number of male managers and workers was (63), while the number of female managers and workers was (57) out of the total number of the sample (120). The vast majority of the number of managers and workers is represented by those between the ages of (40 and less than 45 years), who are the group that most frequently fills the positions of managers and workers (81).

It is clear that the responding managers and workers have experienced (15-less than 20 years) with a frequency of (57) and a percentage of (48%).

## 4. Statistical methods used in the study

The statistical package (SPSS.V.27) was used to prove the study theories, and the most significant statistical methods used in the analysis were as follows:

- 1- Descriptive statistic measures: They are represented by arithmetic means and standard deviations.
- 2 - Frequencies and percentages in order describe the functional and demographic characteristics of the members of the sampling unit.
- 3- Arithmetic mean: in order to measure the average level of sample response.
- 4- Standard deviation: to show the extent to which answers are dispersed from their arithmetic mean.
- 5- Relative importance: to measure the level of availability of study variables among the studied sample.

- 6- Cronbach Alpha test: The purpose of this test is to measure the reliability and internal consistency of the study tool.
- 7- Normal distribution test: - The Kolmogrov test was used for the entrepreneurial performance variable as the dependent variable.
- 8- Testing the Variance Inflation Factor (VIF) to test the nature of governance in its dimensions as an independent variable.

**5. Presenting, analyzing and interpreting the results of the study**

*5.1. Testing the normal distribution of the data*

“The purpose and basic objective of the normal distribution test is to examine the data for the study variables in order to indicate the extent to which they follow the normal distribution test, as samples for administrative research in particular and scientific research in general that are larger than (30) observations require the use of the Kolmogorov-Semnerov test. Smirnov) in order to examine the data of the studied sample and indicate the extent to which it is normally distributed, which must have a level of significance greater than (0.05), that is, a level of confidence (0.95). Table (4) is the Kolmogorov test for the variable “quality of financial and health services.

Table 4. Kolmogorov test for the entrepreneurial performance variable.

Variables	Advance planning	Efficiency	Effectiveness	Leading indicator	Renewal and modernization	Leadership performance
Sample volume	120	120	120	120	120	120
Arithmetic mean Normal	4.18	3.38	3.56	3.84	3.88	3.77
Standard deviation Parameters a, b	0.657	0.736	0.849	0.519	0.655	0.643
Kolmogorov-Smirnov value	2.629	2.108	1.297	2.794	3.841	1.189
Asymp. Sig. (2 - tailed)	0.000	0.000	0.000	0.000	0.000	0.000
a. Test Distribution Is Normal. B. Calculated from Data.						

The results of Table (4) show that the data of the study sample population follows a normal distribution because the normal distribution coefficient of entrepreneurial performance as the dependent variable totals to (1.189), which means that the alternative hypothesis of normal distribution accepts the distribution, which indicates that the data obtained from the population studied follows a normal distribution.

*5.2. Multicollinearity test*

In order to test the hypothesis of the influence between the studied variables, the variance inflation factor test and the allowed variance of the independent variables must be performed to ensure that there is no high correlation between the independent variables. Table (5) shows the variance inflation factor test and the allowed variance of the independent variables.

Table 5. Variance inflation factor test and allowable variance for independent variables

Variables	Tolerance	Contrast inflation factor VIF
Transparency	0.348	3.396
Share	0.137	7.705
Justice and equality	0.179	6.466
Legitimacy	0.152	8.354
Rule of law	0.205	6.865

The results of Table (5) show that the value of the variance inflation factor (VIF) and the allowable variance (Tolerance) for each dimension of the governance variable fulfilled the required condition, which is the absence of an internal linear relationship between the dimensions of the independent variable, as it is clear that the value of the variance inflation factor (VIF) for all study variables is less than the permissible limit of (10), in addition to the value of the permissible variance (Tolerance) for all dimensions being greater than the moral value of (0.05), which means that there is no correlation between the independent variables that hinders conducting a regression test.

*5.3. Testing the correlation hypotheses*

Table 6. Values of simple correlation coefficients (Person) between governance and entrepreneurial performance

Variables		Advance planning	Efficiency	Effectiveness	Leading indicator	Renewal and modernization	Pioneering performance
Governance	Person Correlation	0.941**	0.880**	0.872**	0.810**	0.786**	0.915**
	Sig. (2-tailed)	0.001	0.001	0.001	0.001	0.001	0.001
	N	120	120	120	120	120	120

Testing the first major hypothesis (there is a statistically significant correlation between governance and business performance)

The results of Table (6) indicate that there is a statistically significant correlation between governance and business performance. The strength of the correlation is characterized by the fact that it is very strong with a value of (0.915) and the significance level is less than (0.05), which indicates acceptance of the alternative hypothesis which states that (there is a significant correlation between governance and entrepreneurial performance) and rejection of the null hypothesis (there is no significant correlation between governance and entrepreneurial performance).

5.4. *Testing the impact hypotheses*

The main hypothesis: "There is a statistically significant influence relationship of governance on the entrepreneurial performance of Baghdad Soft Drinks Company."

Table 7. Regression equation of the effect of governance on entrepreneurial performance

Variable	Leadership performance						
	Regression equation $\beta$	T value	Sig.	F value	Sig	Coefficient of determination $R^2$	M.T debugger $R^2$
Governance	0.733	24.630	0.000	606.640	0.000	0.837	0.836

It is noted from the results of Table (7) that there is a significant effect between governance and entrepreneurial performance, which means that increasing governance by a standard weight of (0.733) contributes to improving entrepreneurial performance by the same amount, and this came with a constant value of (T) of (24.630) and value of (F). Its value is (606.640).

The relationship of the impact of governance on entrepreneurial performance also contributed to explaining the coefficient determining  $R^2$ , amounting to (0.837) of the square of the variance occurring in entrepreneurial performance.

**5. Conclusions**

1. Baghdad Soft Drinks Company's interest in re-establishing the company's organizational structure in order to define the powers and responsibilities accurately and clearly. Encouraging employees to participate at all administrative levels in the company contributes to the decision-making process.
2. Baghdad Soft Drinks Company is keen to make the electronic communication channels between employees and between employees and customers effective by subjecting the company's employees to legal accountability in the event of a failure on their part to work.
3. Baghdad Soft Drinks Company works to improve performance through leadership, as it enables the company to be the first and the initiative to launch new products, which contributes to motivating its employees to put forward opinions, ideas, and proposals.
4. Baghdad Soft Drinks Company is encouraged to adopt a corporate approach that is consistent with the specific objectives sought in its plans and strategies and to treat all stakeholders fairly.
5. Baghdad Soft Drinks Company focuses on applying objective and fair standards in appointing, evaluating and promoting employees in accordance with rules and regulations.
6. Baghdad Soft Drinks Company's interest in working according to an effective legal reference in providing services to customers, which contributes to improving organized performance as an entrepreneur, as it enables the company to prepare and implement plans in a way that achieves the company's goals, mission and objectives.
7. Baghdad Soft Drinks Company is keen to adopt a documented and announced system for complaints that guarantees rights in order to provide compatibility between the salary that workers receive and what is commensurate with their academic qualifications.
8. Baghdad Soft Drinks Company relies on information and reports that are available to all stakeholders fairly and equally.

**6. Recommendations and suggestions**

6.1 *Recommendations*

1. It is necessary for the Baghdad Soft Drinks Company to ensure that it adapts to the circumstances surrounding it to ensure the continuity of its work and its continuity in providing the best products to the community and meeting the community's demands.
2. The need for the Baghdad Soft Drinks Company to take into account all the factors (economic, social, political, cultural, global) that will affect the possibility of achieving the goals.
3. The company must adopt previously announced standards in evaluating its human resources, regardless of its organizational level.
4. The company must give importance to the participation of all its employees in formulating its strategy by following accountability controls in the law that are not vague when applied.
5. The need for the company to use special control systems and rules of organizational behavior based on effective information systems, which requires that the law in the company be applied fairly to everyone without preference.

6.2 *Suggestions*

1. The need for financial allocations in the company's budget that are appropriate for training and conducting research that meets the needs of those who benefit from the company's products.
2. The company's technical management must constantly analyze reports of daily working hours and the amount of work performed compared to the quality of the product provided.
3. -The necessity of adopting previously announced standards in evaluating its human resources, regardless of their organizational level.
- 4- Encouraging individuals working in the company to participate with all its employees in formulating its strategy by following accountability controls in the law that are not ambiguous when applied.
5. Providing financial allocations in the company's budget that are appropriate for training and conducting research that meets the needs of beneficiaries of the company's products

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