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The reflection of the implementation of the integration and reengineering strategy on financial performance as part of the Balanced Scorecard (An exploratory study in a sample of Iraqi industrial companies)

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Abstract

The objective of the research is to know the reflection of the implementation of the integration and reengineering strategy on the financial performance of companies in the use of the dimensions of the Balanced Scorecard by carrying out an exploratory study on a sample of individuals working in A sample of Iraqi industrial companies. This objective was achieved by analyzing their responses to the questions described in the

form of the questionnaire. In light of these answers, the hypotheses of the research proved and its objectives were achieved.

The most important research is that the strategy of integration is a plan of action employed by companies in order to improve their internal operations to achieve their future objectives, and is one of the most modern systems in the administration that is working to make continuous improvements to the company's internal plans and reflected on its external operations.

The most important recommendation of the research is the need for the management of the Iraqi industrial companies to activate the modern administrative systems in order to develop their administrative processes, which is reflected on their strategic objectives, as well as the need for the senior management of companies to activate the ongoing improvements on the

plans within the middle and lower management to achieve efficiency and effectiveness in production.

Introduction

Due to the acceleration of recent developments in the external business environment, and the increase in competition between companies with the aim of obtaining the available resources, in order to achieve future goals and increase the financial performance in a way to strengthen their position in the markets, and due to the increasing dependence of many advanced organizations in modern information technologies in the field of management of administrative and production processes, it has become Modern strategic and administrative plans and an essential element to maintain on the administrative organization

The rapid developments in the field of internal business process development and the use of the balanced scorecard have also played a prominent role in bringing to light to internal business processes and how to develop them, and this research comes to know the extent of the reflection of the strategy of integration and reengineering in the development of financial performance under the use of the balanced scorecard.

This research was divided to achieve its objectives into three sections, the first section included the research methodology, problem, importance and objectives of the research. The second section included the theoretical framework of the research, which explained the concept and importance of the integration, reengineering and financial performance strategy, and how to develop it under the shadow of a balanced scorecard. In the third section, the research dealt with the practical side by conducting a survey of some samples from Iraqi industrial companies, which was carried out through their responses to achieve the research objectives and test its hypotheses and concluded with the Conclusion and Recommendations.

Research methodology

research problem :

Most Iraqi companies have not implemented appropriate strategies to develop their administrative reality, as they continue to organize their work according to traditional administrative plans, which do not reflect the extent of the administration's capacity to control the systems and resources of it owns, Therefore; the research problems are represented by the following questions:

- 1- Can the integration and re-engineering strategy be applied in Iraqi industrial enterprises?
- 2- Do integration and reengineering strategies have a clear impact on financial performance?

3-Can Iraqi companies use the balanced scorecard while implementing integration and reengineering strategies?

The importance of the research :

The importance of the research goes through the role played by integration strategies through reengineering in providing appropriate plans that develop their financial performance and motivate individuals to continue working while developing their skills appropriately according to the balanced dashboard.

research objectives :

The research aims at achieving the following objectives:

1-Presentation of a theoretical framework on the concept of integration and reengineering strategies and their impact on the financial performance of Iraqi industrial companies

2- Know how to use reengineering strategies within the framework of the Balanced Scorecard

3-Carrying out an analytical study for a sample of Iraqi industrial companies in order to know the extent of the contribution of integration and reengineering strategies to improving financial performance using the Balanced Scorecard research supposes

The research hypotheses are as follows

1-There is a strong relationship between the integration strategy and reengineering.

2-The relationship between integration strategy and reengineering affects the financial performance of the company under the use of the balanced scorecard.

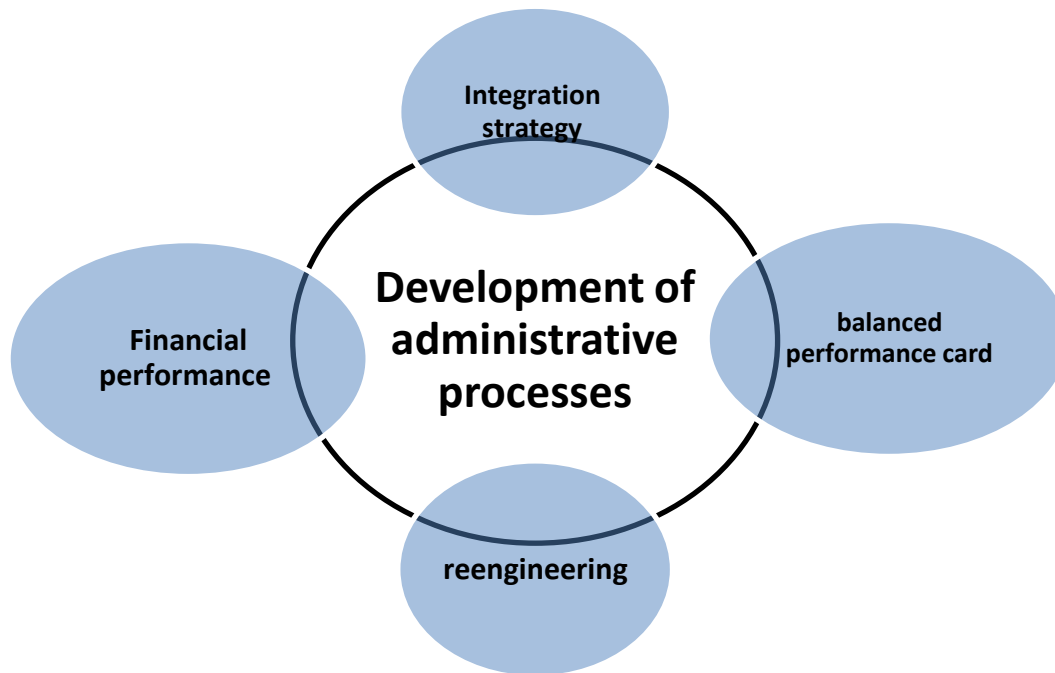
The research sample

The research sample is represented by people working in a sample of Iraqi industrial companies represented by (the Iraqi company for engineering works, the Baghdad company for soft drinks and the Iraqi company for carpets and furniture) because the research hypothesis will be tested after reference to the questionnaire form.

method of the research

In order to achieve the research objectives, the inductive approach was used to cover the theoretical side of the research and the analytical method to cover the practical side. A questionnaire form was prepared from a group of questions that would be distributed to individuals in the research sample and their responses were analyzed according to the statistical program (SPSS).

research plan



The theoretical part :

Concept of complementarity

The need for integration has arisen, due to technological factors that have forced companies to adopt different methods to adapt their operations and structure to meet these changes, and most companies have sought to achieve their goals by merging activities. Individuals and achieving integration, which is made up of two elements. The first is called coordination (that is, coordination of the activities of individuals to some extent Which is about the choices of the appropriate organizational structure for the company). As for the second, it is related to the relationships and interactions between individuals and the extent of their loyalty to the company and these elements are not separable despite their differences, Agrawal (2004: 42).

Complementarity has also been explained more clearly through the relationships that arise between production units, indicating that during economic activity specific and regular relationships appear between a particular production unit and another production unit, so that the production is affected by the production of the other activity, which are of two types (Allen, 1995: 34):

1-Relations whose fundamental character is symmetry, that is to say that any particular production unit engages in a similar activity, leading to relations between its employees.

2-Relations of a basic and successive nature, that is to say a specific production unit which practices production processes on a particular commodity, then the

commodity passes to another unit, then other production processes are unwind on it, and so on.

According to above, integration is defined as the compatibility between plans, processes, information, sources of decisions, actions and results that support the general objectives of the company, which requires us to know the difference between integration and fusion, the former means compatibility between plans to achieve predefined goals, while the latter focuses on the merger of something into

another, a particular administrative unit. In another administrative unit (Becher, 2005: 53).

Integration strategy

The integration strategy is defined as an action plan taken by the company to achieve one or more objectives, and there are those who have presented its concept of integration strategy focusing on strategic alternatives, so I knew that it is a process that includes identifying and evaluating the alternatives available to the company in the context of achieving its objectives and strategic mission and choosing the appropriate strategic alternative (Ismail, 15 : 1986).

Implementation of the integration strategy

The main steps followed by the company in implementing integration strategies are as follows (Badrawi, 2005: 27) (Bouhouch, 1980: 10):

- 1- Structure: It is a set of existing relationships within any company and it includes three dimensions (central, specialized and complex).
- 2- Employment policies: These are the rules and procedures that help make the company more predictive, whether in operations or results, and it is better that the top management policy is a balanced policy in all parts of the business.
- 3- Resource allocation: It is represented in the allocation of financial, human and material resources to achieve the objectives.
- 4- Corporate culture: It is represented by the values, convictions and shared customs of a company that interacts with the structure and the policies followed in order to influence behavioral principles.
- 5- Leadership: The leadership input is a vision that expresses effective leaders according to special characteristics that ordinary people do not have, and these specifications make it an example and there are different approaches to what kind of specifications the leader should own.

Definition of reengineering

Reengineering is defined as the process of rapid and radical overhaul of strategic administrative processes which realize the added value of the company as well as of the systems and policies followed which work to achieve the future objectives of the company (Al-Barwari, 2000: 54).

It is also known as the radical overhaul of core business processes with a philosophy that aims to shift to modern methods in which business is run from scratch and using firm administrative leadership and modern technology, and reengineering can be represented as an integrated review of the work of the basic functions of the company and a re-correction to make it more efficient and capable of the highest quality. In order to know that modern technologies have been applied and have affected the operations of the company (Al-Jubouri, 2002: 5).

The importance of reengineering

The importance of reengineering is represented in the following points (Birch, 1998: 6) (Britain, 1994: 64):

- 1- Reengineering helps to motivate companies to keep pace with the changes taking place in the business environment which are characterized by speed and continuity, as well as the search for harmony between human executives and administrative processes.
- 2- The importance of reengineering is evident in the efforts of companies to increase productivity and improve the quality of products and services, thereby achieving considerable cost savings and improving the service provided to customers.
- 3- The events profoundly modify the way in which individuals perceive themselves and the administration's opinion towards them, as well as the spread of a healthy working environment and the elimination of responsibilities and the problems that result from it. arise.
- 4- Contribute to the best use of time and the exclusion of unnecessary work, providing a new work flow in the circles of the organizational structure.
- 5- It gives a path to improve and design the work, achieve ideal performance and reduce errors, as well as the available vacuum resulting from random actions.
- 6- It works to complement the services, achieve added value and cope with the changes that are taking place effectively and efficiently.

The relationship between integration strategy and reengineering

Reengineering is a rapid and radical overhaul of the strategic processes that add value as well as the systems, policies and infrastructures that support the operations of the company. Companies have recently developed many integrated strategies in order to achieve long-term goals by redefining the systems and the business components that interact among them, with the aim of achieving alignment between business integration strategies. promising engineering (Caetano, 2005: 19).

Financial performance concept

Financial performance is one of the concepts that have received attention in various references and despite the large number of studies that have dealt with

that concept, it is a tool that companies use as an indicator to know the extent of their ability to achieve the goals they seek and which were set in advance, and it is one of the most useful indicators. It is used for the purpose of judging whether the company is developing or not (Cokins, 2003: 40).

The importance of financial performance

The importance of financial performance is represented through the following points (Covert, 1997: 8):

- 1- Financial performance helps achieve the planned goals and through comparing results achieved with the intended ones, detecting deviations and proposing remedies to encourage the continuation of work efficiently.
- 2- Financial performance helps in revealing the development that has been achieved in the company through knowing the most important changes that have occurred recently, which can be represented by technology and exchange information.
- 3- Financial performance evaluates the strategic position within the framework of the environment in which the company operates.
- 4- Financial performance works to achieve harmony between the goals and approved strategies, in a way that stimulates enhancing the competitiveness of the company and draws appropriate plans that ensure its success and excellence.
- 5- Financial performance provides a comprehensive picture of the various administrative levels in order to know their impact on the economy.

The impact of integration strategy on the financial performance of companies

The integration strategy works to provide appropriate plans to make continuous improvements at the administrative levels, which will be reflected in achieving efficiency in work, developing production processes and achieving competitive advantage, so the efficient plans developed by the top management of companies are reflected in financial performance by enhancing production capacity, increasing sales and increasing capital resources in the form. Which increases the rate of return achieved from assets and thus increases the growth of profits and stocks (Delaney, 1996: 22).

The concept of a balanced performance card

The Balanced performance card is one of the modern management tools presented by (Kaplan & Norton, 2004: 52-63) as a new concept for strategic management as this model provides a comprehensive solution to financial management problems by adding other dimensions that transform strategic plans into actions and tangible results linking goals. The means and measures in order to achieve the required level of performance, and that the Balanced performance card is one of the techniques of management accounting, which tries to design a system for evaluating the company's performance through a set of dimensions represented (the financial dimension, customers, internal

operations, learning and growth) and two other dimensions were added to it. In recent years, namely (the dimension of the environment and society, and the ethical dimension), each dimension contains metrics that represent the drivers of the company's performance and success, as all of these dimensions interact in order to achieve the main objectives of the company and the Balanced performance card works to find interaction between them in order to control these dimensions to ensure the achievement of The required level of production (Al-Khattina and Al-Sa`ida, 2010: 321).

Dimensions of the Balanced performance card

The dimensions of the Balanced performance card are the following (Dogan, 1996: 21):

- 1- The financial dimension: It focuses on the financial operations of the company and how it achieves funds by reducing costs and providing the resources available to it.
- 2-The customer dimension: It focuses on how to maintain the customers by providing them with the appropriate quality and speed products.
- 3-The internal operations dimension: It agrees on the dimension with integration strategies through their focus on developing administrative plans and their realization of effective development, which is reflected in the implementation of the goals that the company seeks to achieve.
- 4- After growth and learning: It focuses on developing the capabilities of individuals working in companies by providing them with educational courses that enhance their administrative efficiency.
- 5=The environment and society dimension: It is one of the modern dimensions that have been added recently to the previous dimensions of the Balanced performance card, which focuses on the extent of the company's contribution to providing products to society, preserving the environment from pollution and achieving clean production Employ

integration and reengineering strategies as part of the balanced scorecard

The process of using the Balanced performance card is achieved through the dimension of internal operations, which is integrated into the administration's plans in order to develop its financial performance. The success of the company in achieving its future goals is widely reflected (Gambaro, 2005: 32).

The Practical

This topic deals with the practical aspect of the research, through which the most important dimensions of the integration and reengineering strategy will be clarified and the level of responses obtained from the individuals in the research sample to whom the questionnaire has been distributed will be analyzed. The relationship and impact of the correlation between integration strategies and reengineering will be known on the financial performance on the

one hand and online The balanced scorecard on the other hand, and in order to know how to analyze, it is necessary identify the most important characteristics of the research sample, as shown in the following table:

Description of the research sample

Table (1) Description of the sample

NO	The company	the date of incorporation	the nominal capital	the capital at the date of listing	the private sector ratio
1	Iraqi engineering works	1985	8 million	240 million	66.4%
2	Baghdad forsoft drinks.	1989	70 million	10 billion	85.37%
3	Iraqi carpets and furniture.	1989	5 million	500 million	90.7%

1- Gender

Table (2) Breakdown of the research sample by sex

Sex	Iraqi Engineering Works		Bagdad Company for Soft Drinks		Iraqi Carpet and Furniture Company	
	Number	Ratio	Number	Ratio	Number	Ratio
Male	55	55%	51	51%	60	60%
Female	45	45%	49	49%	40	40%
Total	100	100%	100	100%	100	100%

2- Age

Table (3) Breakdown of the research sample by age

Categories	Iraqi Engineering Works		Bagdad Soft Drinks Company		Iraqi Carpet and Furniture Company	
	Number	Ratio	Number	Ratio	Number	Ratio
25-30	24	24%	13	13%	40	40%
35-40	61	61%	53	53%	50	50%
40-55	8	8%	20	20%	5	5%
55-60	7	7%	14	14%	5	5%
Total	100	100%	100	100%	100	100%

Education level3-

Table (4) Distribution of the research sample by level of education

Level	Iraqi Engineering Works		Bagdad Soft Drinks Company		Iraqi Carpet and Furniture Company	
	Number	Ratio	Number	Ratio	Number	Ratio
Secondary	25	25%	25	25%	20	20%
Diploma	65	65%	45	45%	65	65%
Baccalaureate	10	10%	30	30%	15	15%
Total	100	100%	100	100%	100	100%

4- Administrative work

Table (5) Breakdown of the research sample according to administrative position

Administrative work	Iraqi Engineering Works		Bagdad Soft Drinks Company		Iraqi Carpet and Furniture Company	
	Number	Ratio	Number	Ratio	Number	Ratio
Administrative	20	20%	30	30%	34	34%
Auditor	15	15%	11	11%	26	26%
Supervisor	5	5%	9	9%	15	15%
Accountant	25	25%	20	20%	20	20%
Technician	35	35%	30	30%	5	5%
Total	100	100%	100	100%	100	100%

The Likert Scale form will be used to analyze the responses to the questionnaire, as shown below: -

Table (6) Likert Scale :

Level of response	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Coding	5	4	3	2	1

Analyze the response of the research sample to the questionnaire components

In order to achieve the research objectives and test the hypothesis, the responses to the questionnaire presented to members of the research sample represented by Iraqi industrial companies will be analyzed by dividing them into four axes represented as follows:

The first axis: analyze the response of the research sample to the components of the integration strategy

Table (7) Analysis of the response of sample members to the first axis

The report Percentile	Strongly Agree	Agree	Neutral	Disagree	Disagree Strongly	Arithmetic Average	Standard Deviation	Response Ratio
Factor								
Targets	4.67	31.82	33.67	22.20	7.3	3.97	0.03	60.6
Organizational structure	3.91	32.6	37.4	21.78	4.09	3.08	0.90	61.6
Driving	5.50	25.34	40.16	22.88	5.88	3.01	0.93	60.2
Organizational culture	7.17	31.53	35.79	21.07	4.09	3.16	0.93	63.2
Information systems	5.63	33.73	40.53	16.95	2.95	3.21	0.88	64.2
General Average	5.37	31	37.51	20.97	4.86	3.09	0.92	61.8

Table (7) above shows the analysis of the components of the integration strategy, in which the responses of the sample members were obtained by distributing the questionnaire included in appendix (1), which showed that the compatibility ratios of (36%) were in agreement with the strongly agreed (31 + 5.37) and the percentage of (26%) mismatch (20.97 + 4.86) and (37.51 %) neutral with an arithmetic mean (3.09) with a standard deviation of (0.92) and a response rate of (61.8%), which means that the level of perception of individuals has reached the second level of the scale area, which is an indication of the importance of the integration strategy.

The second axis: analysis of the response of the research sample to reengineering

Table (8) Analysis of the response of the sample members for the second axis

The report Percentile	Strongly Agree	Agree	Neutral	Disagree	Disagree Strongly	Arithmetic Average	Standard Deviation	Response Ratio
Factor								
Transactions	4.61	29.39	41.73	20.5	3.4	3.11	0.76	62.2
Human resources	5.24	23.02	38.09	27.40	6.12	2.93	0.94	58.6

Technology	5.12	28.61	36.26	24.33	4.43	3.04	0.94	60.8
Laws and legislation	30.15	43.08	18.04	7.64	0.88	3.95	0.87	79
The overall rate	11.28	31.02	33.53	19.96	3.7	3.25	0.87	65

It is noted in table (8) above the analysis of the response of the sample members to the reengineering axis, which was achieved by the distribution of the questionnaire form included in appendix (1), which showed that the compatibility ratios of (42.3%) were strongly in agreement with the agreement (11.28 + 31.02) and the ratio of (23.66%) inconsistency (19.96 + 3, 7) and (33.53%) neutral with an arithmetic mean (3.25) and a standard deviation of (0.87) and a response rate of (65%), which means that the level of perception of individuals reached the second level of the scale area, which is It is an indication of the importance of reengineering in the presentation of modern designs to develop the management of the company.

The third axis: analysis of the response of the research sample to financial performance

Table (9) Analysis of the response of the sample members for the third axis

The report Percentile	Strongly Agree	Agree	Neutral	Disagree	Disagree Strongly	Arithmetic Average	Standard Deviation	Response Ratio
Factor								
Strategic performance	4.61	25.29	51.73	21.5	3.4	3.11	1.76	60.2
Financial performance	1.24	33.02	33.09	20.40	5.12	1.93	0.54	48.6
Financial performance and reengineering	5.12	26.61	26.26	25.33	1.43	0.04	0.84	61.8
The overall rate	10.28	30.2	23.13	21.4	2.7	4.15	0.97	64

Table (9) above shows the analysis of the response of the sample members to the axis of financial performance and its integration with strategic performance and reengineering. It was achieved through the distribution of the questionnaire included in Annex (1), which showed that the compliance ratios of (40.4.8%) were in agreement with I strongly agree (10, 28 + 30.02) and the inconsistency

ratio (24.1%) (21.4 + 2.7) and the neutral ratio (23.13%) with an arithmetic mean (4.15) with a deviation type of (0.97) and a response rate of (64%), and this means that the level of perception of individuals The second level of the scale area has been reached, indicating the importance of the integration between financial performance, strategic performance and reengineering to achieve development in all operations of the company.

The fourth axis: analyze the response of the research sample on the axis of the balanced scorecard

Table (10) analysis of the response of sample members for the fourth axis

The report Percentile	Strongly Agree	Agree	Neutral	Disagree	Disagree Strongly	Arithmetic Average	Standard Deviation	Response Ratio
Factor								
Financial outlook	2.65	18.3	32.9	29.6	16.2	2.59	0.95	51.8
Customer point of view	6.36	34.8	41.59	14.58	2.45	3.27	0.85	65.4
The perspective of internal operations	4	26	39.34	7.80	34.8	2.93	0.90	58
Learning and growth perspective	4.71	20.78	26.26	37.68	9.44	2.83	0.99	56.6
The overall rate	4.43	24.97	37.87	23.7	8.97	2.90	0.92	58

It is noted in table (10) above the analysis of the response of the sample members to the axis of the Balanced Scorecard, which was achieved by the distribution of the questionnaire form included in the appendix (1), which showed that the compatibility ratios of (29.4%) were strongly in agreement (4.43 + 24.97) The percentage of inconsistency (32.43%) (23.7 + 8, 97) and the percentage (37.87%) are neutral, with an arithmetic mean (2.90) and a standard deviation of (0.92) and a response rate of (58%), and that means the extent of the compatibility that occurs between the scorecard balanced by the axis of operations The interior, the recruitment and reengineering of strategic performance, and their thinking on the development of all internal operations of the company

In order to test the hypothesis, the arithmetic meanings of the research variables which have been extracted from the tables (7,8,9,10) will be analyzed and a statistical analysis will be performed on them using the statistical program (spss) as shown in the following table:

Table (11) the arithmetic meanings extracted from the questionnaire for the research variables

Research variables	integration strategy	reengineering financial	performance	balanced scorecard
The average	3.09	3.25	4.15	2.90

The table above shows the arithmetic meanings of the search variables that will be analyzed to test the hypothesis as follows

Table (12) Statistical analysis between means of integration and reengineering strategies

Details	statistical analysis indicators
Views	2
Coefficient (T)	4.610
Coefficient (F)	6.241
B	0.340
Correlation size	0.685
Significance level sig	0.001

It emerges from table (12) above that there is a strong correlation between the integration strategies and reengineering, because the value of the correlation reached (0.685) with a significant level (0.001) and it is lower than the significance size (5%) and that this relation affected the management structure of the company through a factor of (F, T) with a value of (4,610) (6,241) through a factor of (B) and a amount of (0.685), which answers the first research hypothesis that (there is a strong relationship between integration strategy and reengineering)

Table (13) Statistical analysis between the averages of the integration, reengineering, financial performance and scorecard strategies

Details	statistical analysis indicators
Views	2

Coefficient (T)	7.650
Coefficient (F)	11.541
B	2.110
Correlation size	0.525
Significance level sig	0.000

It is noted in Table (13) above that there is a strong correlation between integration strategies, reengineering and financial performance due to the company's use of the internal operations dimension within of the Balanced Scorecard, because the value of the correlation reached (0.525) with a significant level (0.000) which is lower than the significance size (5%) As this relationship affected the administrative structure of the company via the coefficient (F, T) and the value of (7.650) (11.541) via the coefficient (B) and the amount of (2.110), which means that the increase in the relationship between the integration strategy and the reengineering affects the financial performance of the company in the shadow of Internal processes used in the Balanced Scorecard, which responds to the second research hypothesis that (the relationship between the integration strategy and reengineering affects the financial performance of the company under the use ion of the Balanced Scorecard).

Conclusions and Recommendations

Conclusions

From the practical side, the researcher came to the following conclusions:

- 1-The integration strategy represents a business plan that companies employ to improve their internal operations to achieve their future goals.
- 2-The reengineering strategy is one of the most important modern management systems that strives to continuously improve the internal plans of the company and reflect on its external operations.
- 3-The relationship between integration strategy and reengineering affects the financial performance of the company in terms of using the perspective of internal operations in the balanced scorecard.
- 4-The relationship between the integration strategy and the dimensions of the balanced scorecard allows the company to improve administrative and production processes in a way that is reflected in its future objectives.
- 5-The Balanced Scorecard dimensions help Iraqi industrial companies to analyze the external environment in order to employ the appropriate plans that suit their activity in order to meet the demands of the market.

Recommendations

Based on the above findings, the researcher recommends the following:

- 1-The need for the administration of Iraqi industrial enterprises to activate modern administrative systems in order to develop their administrative processes in a way that is reflected in their strategic objectives.
- 2-The top management of companies must activate the processes of continuous improvement of plans within the middle and lower management in order to achieve efficiency and effectiveness of production.
- 3- Iraqi industrial companies are advised to use the most acceptable and up-to-date financial indicators in order to periodically know the financial performance and explain it to the parties that use it.
- 4-The need to analyze the internal environment of the company in order to implement the dimensions of the balanced scorecard in line with the objectives set for the company.
- 5-The need for Iraqi companies to keep pace with modern systems of strategic management in order to gain leadership and competitive advantage.

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