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**The role of the agile approach to enterprise risk management in
improving sustainable performance: the mediating role of internal
control**

**Descriptive and analytical research of the opinions of a sample of
workers in Iraqi private colleges in Baghdad**

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Abstract: The research aims , test the relationship and effect of the agile approach as an independent variable in sustainable performance as a dependent variable and the presence of internal control as a mediating variable in Iraqi private colleges in Baghdad, and then try to come up with a set of recommendations that contribute to achieving sustainable performance, and the practical aspect was applied to a group of workers in the colleges. The population numbered (130) individuals, and the researcher used the questionnaire and observation as the main tool for collecting information and measuring the level of the research variables and the relationships of correlation and influence between them. In



order to process the data and information, the statistical analysis program (SPSS) was used to reach the results through a group of statistical methods. The research yielded several results, the most important of which was the high level of research variables (the agile approach, internal control, and sustainable performance) in Iraqi private colleges in Baghdad, in addition to verifying the existence of correlations and highly significant influence between the research variables, and arriving at a set of recommendations that support this relationship. In order to enhance the practices of employees in private colleges in achieving sustainable performance within the framework of internal control.

First: Introduction and study methodology

1. the introduction

The rapid change in the business landscape creates risks and obstacles that threaten institutions and affect their reputation, operations, and financial position, and may fail Methods Traditional To manage Risks in to treat Rapid developments in nature Risks And increased need to take Decisions in the time Fitting, while allowing Methodologies administration Risks Graceful For institutions By responding quickly And in a way Met To adapt to risks emerging, Than y share of Seize Opportunities And preservation on Advantage Competitiveness and performance sustainable , F of during adoption agile approach , It will enable institutions to Strengthen Flexibility And made resolution and .continuity) 2023:1 Boži ć and that agile risk management seeks to achieve the desired ,(goals and mitigate the associated risks through implementing internal control measures and tracking value added , and measuring the value of procedures and internal control . measures is through the effectiveness of risk management

Study methodology

Study problem

Based on what has been presented, the problem of the study is crystallized through the :following main question

To what extent do internal control and the agile approach affect risk management ?and improve performance

The main question can be simplified into several sub-questions as follows



What is the role of internal control in corporate risk management

How does the agile approach affect enterprise risk management

Is there a connection and integration between internal control and the agile approach to corporate risk management

Does the role of internal control and the agile approach affect performance improvement and sustainability

Objective of the study

The study seeks to achieve several goals, the most important of which can be summarized

Explain the concept and role of internal control in risk management

Clarifying the concept and role of the agile approach in risk management

Explaining the extent of integration between internal control and the agile approach to risk management The importance of risk management in improving sustainable performance

Study hypothesis

In an effort to reach results and in adherence to the scientific method of research, the research began from the following hypotheses

1. internal and Agile approach there relationship impact Self indication Statistic between . control
2. and Agile approach there relationship impact Self indication Statistic between .sustainable performance
3. and Internal control there relationship impact Self indication Statistic between .sustainable performance
4. It increases impact Agile approach in Sustainable performance from during Applications And practices Internal Control in Researched colleges

Study methodology



To answer the questions and to prove or deny the hypothesis, two approaches were adopted: descriptive and analytical, appropriate to the nature of the subject of the study. The descriptive is to cover all theoretical aspects and identify the most important ideas and concepts related to the study, and the analytical is to analyze the contents of the questionnaire, which represents one of the tools for collecting information

Second: The theoretical framework: the concept of internal control and the agile approach

The concept of internal control and its basic components .1

It's" she " Internal Control COSO organizations Known as the sponsoring committee of practical affected With a council administration Enterprise And management And employees Others, and determined To provide to be sure reasonable While Regard With investigation Objectives Related With operations And preparation Reports And , As for Regarding the internal control components .(El Junusi 2020; 32) ” compliance Committee issued a report in 1992 entitled The Integrated Framework for COSO the Internal Control. According to this report, the committee identified the internal control :components, which consist of five elements shown in the table below

Table (1) COSO Internal Control Components

Subcomponents	Component description	the components
.Integrity and moral values. Commitment to eligibility and .validity Participation of the Board of . Directors or the Audit .Committee Management philosophy and .operating method Determine authority and .responsibility .Human resources practices	A set of control procedures and policies applied by the institution, which reflects the general direction of senior management and members of the Board of Directors . to confront risks and achieve goals	Control environment
Identify the factors affecting .	to set And analysis Risks that may	evaluation



<p>.risks Estimating the importance of risks and the probability of their .occurrence Determine the measures that should be taken to control risks. Verify the categories of operations and events, account .balances and disclosure</p>	<p>be Facing Goals Enterprise Especially While Regard Informative that It falls in Lists Finance And how much agree That the information with principle Accounting acceptable, with attempt Administration Governorate on levels Limited from . Risks</p>	<p>Risks</p>
<p>Appropriate segregation of .duties Licensing for financial activities .and operations Appropriate documents and .records Actual control over books and .assets Independent examination of .performance</p>	<p>Procedures and policies established by management for the purpose of achieving its financial reporting .objectives</p>	<p>Oversight activities</p>
<p>The necessity of achieving audit objectives related to financial operations, such as existence, completeness, accuracy, classification, timing, authorization, and .summarization</p>	<p>The means used to collect, define, classify, record and report on the financial operations of an organization and maintain responsibility for the assets .associated with them</p>	<p>Information and communication</p>
<p>Procedure Reviews ongoing or separate To perform System Censorship Interior, evaluation And a receipt Face it Palaces in performance System Censorship . Interior</p>	<p>evaluation Quality performance System Censorship To determine whether the control is being implemented according to its design, or whether there is a need to .modify internal control</p>	<p>Follow up and control</p>

Source (Samarraï , 2016: 24-27) , (Al-Jawhar And others , 2017:)

:Objectives of internal control : 1-2

: The internal control system aims to (Jamal, 2022: 21)



Achieving effectiveness and efficiency of operations and protecting assets in the organization . Reducing the occurrence of fraud and errors, then discovering them and correcting accounting records with high accuracy . Commitment and adherence to the laws, regulations and policies established and adopted by senior management . Adding an element of confidence, accuracy and security in submitting financial reports . Protecting the organization's assets by imposing physical and accounting protection for all assets . Guidance The institution means controlling its various activities and businesses, the factors of production, expenses, costs, their returns, and the various policies that were designed and established in order to achieve what it aspires to.

Internal control procedures

It is composed System Censorship Interior from group from Systems And no procedures)It is divided into (Ahmed, 2021: 205

Censorship Accounting : it is group from Steps that You put it down Administration to guarantee Accuracy And health data Accounting And reports And lists Finance t t m w l B tasks situation the plan Organizational And determine Responsibilities And the chapter between Processes Finance And determine Policies And regulations To implement Processes And actions Finance . Supervision Administrative : it is all procedures that Belonging to Processes operational And how A commitment With policies Administrative To be sure from efficiency Processes operational And range Commitment By regulations And the laws . Control Internal : She is group from means And no procedures Which you adopt Enterprise To protect Its resources . And guarantee walk Processes .Administrative . Services Confirmation : It depends council Administration on Reports Raised from before Administration And auditing Internal To practice Oversight and investigation administration Sustainable , where progress Administration Emphasis While Regards Decisions towards Results Scheme she has And the actual And expected And about risk assessment And how Manage it , as well as what Provides it Audit Internal from Services emphasis Judgmentally He resigned on Administration . Auditing Internal : longer Step Last from procedures Censorship Interior For the institution Without it, it does not count For those procedures Value , because through it Complete Verification from to implement .That procedures Efficiently and effectively



The concept of the agileThe agile approach is defined as: “the ability to move quickly and easily,” or “used to describe a way of working in which the time and place of work and the roles that people perform can be changed as needed and the ”focus is on the goals to be achieved and not on the precise methods used(van der (2020 :8)

Analyze and compare the development of traditional and flexible 2- 1 approaches

There are To approach The traditional And flexible in area development Software Several differences, as they count sharing the customer in Planning The project Hypothetically Whatever For methods graceful , And he confirms Agile approach) on level The individual and qualifications For a team ProjectBujanová& Read more (2019:989 The differences between the traditional and flexible approaches .(.can be illustrated in the figure below

the shape (1) : development Software Traditional Opposite development Software Graceful



	Traditional	Agile
Fundamental Assumptions	Systems are fully specifiable, predictable, and can be built through meticulous and extensive planning.	High-quality, adaptive software can be developed by small teams using the principles of continuous design improvement and testing based on rapid feedback and change.
Control	Process centric	People centric
Management Style	Command-and-control	Leadership-and-collaboration
Knowledge Management	Explicit	Tacit
Role Assignment	Individual—favors specialization	Self-organizing teams—encourages role interchangeability
Communication	Formal	Informal
Customer's Role	Important	Critical
Project Cycle	Guided by tasks or activities	Guided by product features
Development Model	Life cycle model (Waterfall, Spiral, or some variation)	The evolutionary-delivery model
Desired Organizational Form/Structure	Mechanistic (bureaucratic with high formalization)	Organic (flexible and participative encouraging cooperative social action)
Technology	No restriction	Favors object-oriented technology

van der Beek (2020:8) .

Objectives of the agile curriculum

There are a set of main goals that the agile approach seeks to achieve, which are as follows (Majeed, 2022: 22)

- أ. Quality improvement . B. Waste disposal. T. Reducing time (completion). Th. Reducing total costs. H. Optimal use of resources. Kh. Flexibility

Through what was presented, the researcher finds that the objectives of the concepts of internal control and the agile approach are similar to achieving effectiveness, efficiency, optimal use of resources, and improving quality

Third : Integrating the role of internal control and the agile approach in enterprise risk management And its impact on achieving sustainable performance

The role of internal control and the agile approach in corporate risk management .1



He knows the danger " he Prospect Occurrence events effect on investigation Goal " Work , " explains the organizations' sponsoring committeeCOSO, through its issuance of the Integrated Enterprise Risk Management FrameworkCOSO 2017, has become increasingly important To link between The strategy And performance The institution where it affects Risks on The strategy And performance And their compatibility via all) . Departments And jobs2022:8 (Edwards As for the definition administration Risks . institutional, According To committeeCOSOshe practical He implements it council " administration Enterprise And management And others from employees, And it is done Apply it in situation The strategy in all Around Enterprise, Which Designed To determine Events potential that may be effect on Enterprise And management Risks To be within Domain Accept it for risks To provide to be sure reasonable While Regard With investigation Goals Enterprise " , Through this definition it is done measurement So why The strategy Organizational from during investigation Objectives specified pre , As for ? the performance He is deviation on This is amazing Objectives in Periods Temporal) specific, and he what may be He is Positively or NegativelyJanssen, 2019: 17 .(

Internal control did not Prepare A department that has an independent existence as it was in the past. Rather, it has become part of the risk management framework as well as building supervisory controls when designing internal control systems to ensure the achievement of institutional objectives. These controls take several forms, including: (: (Younes and Tawfiq, 2022: 17-18

are put in place to detect errors and deviations before **Preventive controls** they occur and are part of the organization's normal work

are designed to identify errors and deviations as they **Scouting controls** occur.

to ensure that corrective measures are taken against **Corrective controls** errors and deviations and work to prevent them from being repeated

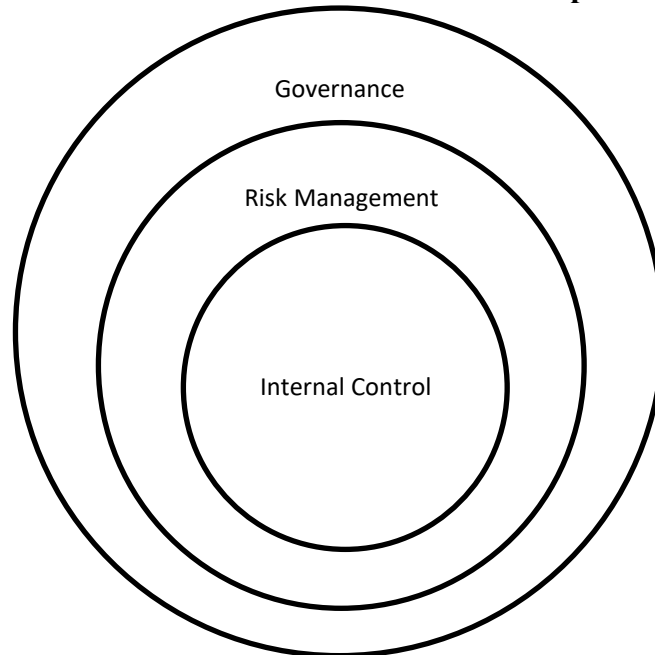
constitute a deterrent for employees to commit any **Deterrent controls** deviations or transgressions

And it counts Censorship Interior The actor from better Defenses against to fail Institutions, then that Censorship Interior she engine Important To perform Business ,



And management Risks , And she can from construction And preservation on value Enterprise , and that Censorship Interior part no Indivisible from System Governance Which maybe from administration Risks And which Complete Understand it And activate it And monitor Its activities from before council Administration And management And the employees staff Within the institution To benefit from Opportunities And confront Threats To achieve Goals Enterprise Efficiently (Al- Obaidi . (Al-Jawhar, 2019: 4

Relationship between Governance And censorship Interior Figure (1)



Source Edwards 2022:14

It is clear the shape above Censorship Interior As part from practical administration Risks And an ingredient Basic in Governance , And counting an item Basic in investigation Goals Enterprise And create And enhance And protection value friends Al-Maslahah (Al-Obaidi and Al-Jawhar, 2019:5). And represent practical administration Risks Successful key To success Enterprise, where Prepare to set Risks, And the response she has, And mitigation Of which a step a task Toward The result desired, And to achieve that no



Should that Be administration Risks practical Routine Complete Implemented building on turn Specific pre And it is done Implemented by group Small from People , But Should from sharing everyone in practical administration Risks And make it a task Daily With a picture General on Strengthen practical Agile And it works approach Graceful . exchange Knowledge between a team The project And help them on finding floor Shared in Solution the problems , It is during Use methodology administration Graceful in (SAAD, 2020:44) : benefits Including administration Risks will Checks several

- exchange better To know Related Managed by Risks inside environment Enterprise . And facilitate construction to understand And language Shared For risks
- mechanism better To control in Risks from during Courses review short And . transparent
- Strengthen Opportunities The project The complete Empty from Trouble from during . Administration The actor For risks

two main characteristics that the world is experiencing today, mentioned (2017)Byatt are changing faster than ever before, and we are more Circumstances “ ,namely connected than we have ever been ,” and that these two characteristics require an agile approach to enterprise risk management. Five steps were formulated to enable and Van der Beek,) maintain an agile approach to enterprise risk management as follows :(2020:24

Continuously focusing on the organization's objectives and the risks associated with the objectives, as these are among the requirements of an effective enterprise risk management system. It is the achievement of the objectives and the risks associated with them that enterprise risk management should focus on through implementing internal control measures

Creating an appropriate work environment and culture related to how individuals manage risks, Each individual has his own approach to risk management, but enterprise risk management according to the Agile ERM approach must ensure that the work environment and culture allow for the correct approach to risk management



To design risk management in a practical manner It ensures that all frameworks and methods used should be easy to apply and designed to help the organization respond quickly to the changing environment

Tracking added value through risk management, as the value of procedures and internal control measures can be measured through the effectiveness of risk management and achieving goals

Continuous improvement relates to insightful information about risks to make the right decisions regarding risks, which allows continuous improvement by taking advantage of the vast amount of available data

The impact of internal control and the agile approach in improving sustainable performance .2

Sustainable performance is defined as “the method that creates value for shareholders in the long term by exploiting opportunities and managing risks resulting from environmental, social and economic developments” (Al-Mansi, 2023: 197). There is a great similarity between internal control and performance evaluation to the point that it is impossible to distinguish between them, as control begins The internal objectives are aligned with the planning process and go with the implementation process to follow up the actual results and compare them with the planned standards , as it enables the detection of deviations that occur during the implementation of performance and clarifies what should be taken to correct the deviations and strive to prevent their recurrence in the future. This means that control leads implementation. Actual to a specific review which includes implementation The plan before arriving at the final results. (Al-Baghdadi and Odeh, 2019 : 182). Internal control systems are designed and implemented by management and employees of institutions to help them improve their sustainable performance and achieve goals, given that the internal control system is an integral part of the institution’s activity, which is practiced by management to organize and direct its operations to achieve its goals in a developmental and sustainable manner. A well-designed and distinguished internal control system indicates management. It is good because it is the one that sets goals and sets mechanisms to implement them, directs its operations, and evaluates its control systems, as well as the important role of workers within the institution. Regardless of the soundness of the design and operation, the



administration works to design and implement internal control based on the principle of cost and benefit, and therefore does not give absolute assurance, but rather reasonable assurance of the possibility. Achieving the organization's goals due to the possibility of external risks that may negatively affect the achievement of goals, such as committing violations of provisions and colluding to bypass regulatory systems (Ahmed, 2021: 206). will help define the scope of risk management, Agile management Following compliance, and assurance functions and design appropriate controls . Well-designed and methodologies within the organization can address internal control Agile implemented objectives in a simple and effective manner and enhance the overall control environment. This requires the organization to take into account scalability and sustainability. And (PwC 2018:1) using the full power of the tools and functions available to the organization

From the above, it can be said that combining the procedures of the internal control system and the agile approach contribute effectively to the risk management process because of their complementary role to the other. The agile management approach supports both the risk management process, internal control, and governance, while the effectiveness of the internal control system can be measured through its effectiveness. In achieving the goals that the organization aspires to and sustaining its performance by avoiding risks

Practical aspect and discussion

First: level the answers on a variable Agile approach

This key variable was measured Through three Dimensions Secondary They are (the agile approach, internal control, sustainable performance) Table (1) explains level Answers the sample And as Come

Table (1 level Answers a sample search on Search variables



standard deviation	Arithmetic mean	Subvari
1.2	3.1	Agile approach
1.3	3.2	Internal Control
1.2	3.2	Sustainable performance

1. Agile Approach : Done Interrogative on this variable By five Questions And it has Achieve this variable In between Mathematically entirely It reached (3.1), which is Larger from value the middle Hypothetical And the adult (3) and this Means that Answers the sample on a variable Agile approach She was High And trending Toward the agreement And with a deviation Standard (1.2) , And it indicates results this variable sub to that Researched Iraqi private colleges in Baghdad Availability Circumstances Suitability For all staff in take Decisions And submit proposals For senior leaders that effect in success Iraqi private colleges in Baghdad are included a . variable Agile approach
2. Internal control : indicated Results within this variable sub to that the middle Arithmetic reached (3.2) , and this is Means that Answers the sample on this variable She was higher from Average And trending Toward the agreement And with a deviation normative reached (1.3) , and this is Indicates to that Internal control is .excellent in All Iraqi private colleges in Baghdad
3. Sustainable performance : trending Answers the sample about this variable Toward the agreement and this is what Confirm it the middle Arithmetic General For this variable sub so reached (3.2) , Which Larger from value the middle Arithmetic Hypothetical And with a deviation normative It reached (1.2) , and this Means that Iraqi private colleges in Baghdad take over Interested Especially Sustainable .performance dealing With customers

a test Model the influence between variables search

Here the focus will be on results Tools And methods Statistics used For a test health Hypotheses search Related By influence from during Use analysis Regression linear Simple And analysis trends the influence between variables search By analyzing the path, for the purpose investigation that maybe Clarify it from during Results The following

First: impact Total environment for the agile approach to internal control



calculated between the college agile approach F Table (2) shows that the value of variable and the college internal control variable for private colleges amounted to (32). This means that there is an effect of the agile approach variable on the internal control variable of private colleges. This is confirmation of the existence of effects of the agile colleges approach in achieving internal control of private and from here we conclude that the first hypothesis is accepted . This is according to the , statistical results in Table No. (2)

Table No. (2) Impact matrix

		Agile approach
Internal Control	F	32
	Sig	.000 ^b
	α	.8
	β	.8
	R Square	.8 ^a

impact Total Agile environment in Sustainable performance Second :

calculated between the college agile approach (F) Table (3) shows that the value of .(3 variable and the sustainable performance variable for private colleges amounted to (3 This means that there is an effect of the agile approach variable on the internal control variable of private colleges. This is confirmation of the presence of effects of the agile approach in achieving internal control of private colleges and from here we conclude acceptance of the second hypothesis . This is according to , the statistical results in Table No. (3)

Table No. (3) Impact matrix

		Agile approach
Sustainable performance	F	33



	Sig	.000 ^b
	α	.73
	β	.76
	R Square	.73 ^a

Internal Control in Sustainable performance Third: Impact

calculated between the overall agile approach (F) Table (4) shows that the value of .(34) variable and the total internal control variable for private colleges amounted to This means that there is an effect of the agile approach variable on the internal control variable of private colleges. This is confirmation of the presence of effects of the agile approach in achieving internal control of private colleges and from here we conclude that the first hypothesis is accepted . This is according to the , statistical results in Table No. (4)

) Impact matrix 4Table No. (

		Internal Control
Sustainable performance	F	34
	Sig	.000 ^b
	α	.74
	β	.74
	R Square	.74 ^a

Fourth: Analysis trends the influence between variables search from during in This is use analysis Track For a statement the influence between variables search amazing Paragraph It will be done the job on analysis trends impact a variable Agile environment in Sustainable performance from during a variable Internal



that (Path analysis) control, has use For this the purpose style analysis The path Displays Methods Statistics the mission that maybe Use it in analysis Transactions Link between Variables And divide it to Effects directly And other Directly, it has She was results Analysis For relationships the influence using style Track As follows

Table (5): shows that the hypothesis of the impact of the agile approach is not accepted In sustainable performance Through internal control

Table (5) The effect of the agile approach on overall sustainable performance through internal control

Total effect	An indirect effect through the dimensions of internal control	Direct effect	Responsive variable	Influential variable
0.7	0.08	0.19	Sustainable performance	Agile approach
	-0.09			
	0.21			

Source from Preparation researcher

Section Four: Conclusions and recommendations

First: Conclusions

.1. The results of the statistical analysis showed an increase in the agile approach in Iraqi private colleges in Baghdad, at a good level, as the answers of the sample members for all



dimensions tended towards agreement, especially this is an indication of the importance of the interconnection of the dimensions of the agile approach with each other, as one reinforces the other.

2. .The level of internal control in the Iraqi private colleges in Baghdad is high, and at a high level as well, as the sample's answers to this variable came in a way that tends towards agreement about the presence of this variable in the Iraqi private colleges in Baghdad.

3. .The results of the statistical analysis of the sustainable performance variable indicated a high level of achieving this variable well through the answers of the research sample, which express their agreement about this variable and its dimensions, as the sample's answers were, and this indicates the interest of the Iraqi private colleges in Baghdad.

.4.The results of the analysis showed that there is a significant influence relationship between the agile approach and its various dimensions in internal control.

5. .There is a significant influence relationship between the agile environment and its dimensions on sustainable performance.

6. .In addition to the presence of a significant relationship of influence for the internal control variable and its dimensions on sustainable performance.

.7.The results of the path analysis showed that there is a direct and indirect effect of the total agile approach variable on the total sustainable performance variable by centering the internal control variable on its dimensions.

8. .The results indicated that the effect of the agile environment on sustainable performance without introducing the mediating variable (internal control) was greater than the effect of the agile environment on sustainable performance in the presence of the mediating variable (internal control), and this is indicated by the value of the coefficient of determination that measures the strength of the influence. . Therefore, it can be said that the effect of the agile environment on sustainable performance does not increase by averaging the internal control variable, and this leads us to reject the seventh hypothesis, which states that the effect of the agile environment on sustainable performance increases through internal control practices in Iraqi private colleges in Baghdad.

Second: Recommendations

1. .The need for the Iraqi private colleges in Baghdad to strengthen the environment of the agile approach and adhere to it by activating the dimensions of this variable more widely in their decision-making and opening the way for them to present new ideas and suggestions or conduct a questionnaire within the Iraqi private colleges in Baghdad to know their trends,



ideas and suggestions, in addition to Paying attention to focusing on customers and knowing their suggestions and desires by interviewing a sample of these customers in order to learn about their desires and ambitions, all in order to enhance the variable of their satisfaction and then their joy in the Iraqi private colleges in Baghdad.

2. .Colleges should develop a special system for the agile approach through which they can activate its dimensions and train employees on it.
3. .The need for Iraqi private colleges in Baghdad to develop the skills level of employees in Iraqi private colleges in Baghdad.
- .4. Activating the components of the agile approach by activating its dimensions in a way that achieves and supports the achievement of high levels of sustainable performance.
5. Activating the components of internal control by activating its dimensions in a way that enhances and supports the level of satisfaction and sustainable performance in Iraqi private colleges in Baghdad.

Appendices

Axes of the study questionnaire

The first axis: The role of internal control and the agile approach in managing corporate risks				
First: Internal control: Do you agree with us on the importance of the role of internal ?control in managing corporate risks				
I do not agree	I agree to some extent	Totally agree	Content of paragraphs	T
			Internal control constitutes an essential element in achieving the organization's objectives and identifying and evaluating the associated risks that negatively affect .the organization's success	.1
			Internal control works to identify and analyze management risks when preparing financial statements in accordance with .generally accepted accounting principles	.2



			Proper oversight helps the organization's management take advantage of opportunities and develop risk management .strategies	.3
			Internal control enables the identification . of factors affecting risks	.4
			Internal control assesses the importance of .risks and the likelihood of their occurrence	.5
			Internal control contributes to determining appropriate procedures to control risks or .mitigate them to an acceptable extent	.6
			Internal control is designed to protect the organization's assets from loss or misuse and to provide effective and efficient .management of the assets	.7
			Well-designed internal controls help ensure that transactions are properly authorized and support good information management .systems	.8
			Internal control contributes to protecting .funds from theft , waste , and misuse	.9
			Internal control allows for the correctness of financial accounting processing and .records	10.
			Internal control helps in the fair presentation and disclosure of information contained in financial reports, which allows for the reliability of the information and the .possibility of relying on it	.11
			The control environment contributes to enhancing honesty, moral values, and commitment to the eligibility and suitability of employees, which reduces the .incidence of fraud and manipulation	.12
Second: The agile approach: State the extent to which you agree with us about the contribution of the agile approach to corporate risk management				
			The agile approach promotes the sharing of	.1



			risk management knowledge of staff within the enterprise environment and facilitates the creation of a common understanding .and language of risk	
			The agile approach enables a better risk management mechanism through short and .transparent review cycles	.2
			The agile approach enhances the chances of hassle-free working through effective risk .management	.3
			the focus continuously According to the agile approach Goals Enterprise And the risks Accompanying For goals from during to implement Measures Censorship Interior .	.4
			The agile approach contributes to creating... environment a job And culture suitable Related How administration . Individuals For risks	.5
			The agile approach contributes to adding value to the organization and its stakeholders During management Risks where maybe measurement value procedures And measures Censorship Interior from during Effective administration Risks And achieve . Objectives	.6
			Lean approach methods that are designed in a practical way and are easy to apply enable the organization to respond quickly to environmental fluctuations and the risks .associated with them	.7
			The agile approach contributes to the continuous improvement process by .providing risk information	.8
The second axis: The role of internal control and the agile approach in achieving sustainable performance				



First: To what extent do you agree with us about the importance of internal control in ?improving and sustaining performance			
			.1 Through monitoring activities, performance is periodically and independently examined and the extent of its conformity with .standards is determined predefined
			.2 Internal control preventive controls contribute to detecting errors and deviations in performance before they .occur
			.3 Scouting controls contribute to detecting errors and deviations in performance as .they occur
			.4 Corrective controls correct errors and deviations in performance and prevent .them from occurring in the future
			.5 Deterrent controls represent a deterrent for employees from committing any violations .and deviations in performance
			.6 Internal control is designed with an image Correct enables The institution from Benefit from opportunities, And mitigate threats that affect the organization's .performance and sustainability
			.7 Check oversight Interior The actor sustainable performance , Because it can . that Bear Risks Additional
			.8 The design of internal control through Arbitrage Benefit At cost maybe that He provides the time And money And . preservation on Enterprise value
Second: To what extent do you agree with us about the importance of the agile ?approach in improving sustainable performance			
			.1 The agile approach helps to set Domain Careers administration Risks And compliance And the guarantee And design Controls Suitable for achieving the



			organization's goals in a sustainable and .developmental manner	
			The agile approach contributes to improving the quality of performance by working at a sustainable pace by the team and adopting modern technologies to .exchange knowledge and information	.2
			The agile approach contributes to speed of .completion through teamwork	.3
			Following the agile approach helps the organization to respond quickly to environmental developments and to flex .internal control with them	.4
			The agile approach achieves optimal use of resources and reduces costs, which helps management achieve efficient and effective .performance	.5
			The lean approach eliminates wastage and waste during ranking Prioritize according . to importance Relativity	.6

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