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Analysis and Pathology of the Effects of Strategic Planning, Risk Management and Internal Control on Organizational Performance with Emphasis on the Mediating Role of Organizational Commitment (Case Study: Armed Forces Organization in Iran)

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Abstract: *Facing the increasingly growing and increasing global interaction today, an organization in carrying out its activities cannot be separated from competition. An adaptive organization will be able to continue to survive and improve its capabilities and win the competition against competitors or similar organizations. Organizations that can face challenges by utilizing all available potential as effectively and efficiently as possible can maintain and even improve their performance. Organizational performance is a vital indicator for assessing the success or failure of an organization. This study aims to analyze the effect of Strategic Planning, Risk Management and Internal Control on the Performance of Armed Forces Organization of Iran mediated by Organizational Commitment in achieving medium-term and long-term plans. The results of the study can be utilized by the leadership of Armed Forces Organization of Iran in improving its functions and duties to achieve organizational performance by prioritizing a strong commitment to the organization, developing a military organization model that is adaptive to threats as well as changes but not too easily changed due to insignificant factors. The sample used was 413 people. Analysis using the Structural Equation Model (SEM) method using PLS software as a statistical tool. Data analysis in this study is descriptive analysis to provide an overview of the various characteristics of the data obtained from the questionnaire as a research sample.*

Keywords: *Strategic Planning, Risk Management, Organizational Commitment, Organizational Performance, Armed Forces Organization.*

I. Introduction

Facing the increasingly growing and increasing global interactions today, an organization in carrying out its activities cannot be separated from competition. An adaptive organization will be able to continue to survive and improve its capabilities and win the competition against competitors and similar organizations. Organizations that can face challenges by utilizing all available potential as effectively and efficiently as possible can maintain and even improve their performance. Good organizational performance cannot be separated from the commitment of the organization's crew which has a positive impact on project performance (Lin and Han, 2022). The demands for managerial responsibility and increasing problems in organizations have encouraged many parties to pay more attention to organizational commitment in business (Haque et al., 2019; Karia and Abu, 2019). Many researchers have tried to provide an understanding of the reasons employees show commitment to their organizations and identify critical antecedents in individuals such as turnover intentions and interpersonal levels such as transformational leadership, thereby enriching the understanding of the mechanism for forming organizational commitment (Haque et al., 2019). Achieving organizational goals or targets set by shareholders or sovereigns is the main determining factor in measuring organizational success. Organizations that have big goals need to set strategies

in planning while carrying out internal control activities. Strategic planning as a process that outlines the organization's strategic choices to reveal and clarify future opportunities and threats and provide alternative decision-making. Effective strategic planning not only provides direction and goals in activities for organizational progress, but also prepares business processes for successful achievement (Dlamini et al., 2020). Likewise, internal control is a strategic step to determine the extent of progress on activities carried out as well as material for evaluating the achievement of targets according to stages. Project monitoring and evaluation (Monitoring and Evaluation/M&E) as part of organizational control aims to assess and track performance on activities, outputs, results and impacts (Odhiambo et al., 2020). M&E includes several activities to collect and disseminate information on organizational progress with relevant stakeholders to ensure accountability for international development (Odhiambo et al., 2020). Organizational activities are always changing and developing in line with the changing internal and external environment. In the internal scope, the changes will be controlled through managerial efforts, on the other hand, environmental or external changes are relatively difficult to control directly but can be addressed through anticipatory activities. The demands for change as well as increasing organizational capabilities will give rise to the risk of loss as well as organizational failure which leads to public or stakeholder distrust which can be interpreted as a failure to achieve the main task.

Armed Forces Organization of Iran seeks to achieve the vision of a solid, professional, modern, resilient, nationalistic visionary organization that is loved and loves the people, compiling a Medium-Term Plan in a five-year cycle based on the State Defense Development Planning System to plan the development and construction of the State Defense forces. The process of compiling development planning documents is part of a strategic plan referring to the main tasks and functions adjusted to the budget capacity in determining priorities. The achievement of the main tasks of Armed Forces Organization of Iran in its implementation uses the Performance-Based Budget approach when compiling budget needs. This approach is understood as a method in the state budget planning system that indicates that budget allocations are faced with performance, while considering the effectiveness and efficiency of their achievement. The values and priorities of an organization are revealed in strategic planning and are also an important part of the development and performance of the organization. In non-profit organizations, strategic planning is made to open opportunities that demonstrate the value of the organization and help the organization provide quality services and programs. The effectiveness of strategic planning can guide the organization in achieving high performance as part of strategic organizational management. Strategic planning to increase value and commitment in organizational performance is carried out through policies and procedures set by the leadership. Developing a strategic plan requires the organization to use different resources within the organization, but leadership participation in planning gains support and benefits for the organization.

1.1 Strategic Planning

Strategic planning is a systematic process for defining an organization's vision, mission, and values, assessing its competitive environment, and formulating future goals and directions to coordinate actions for implementation across the organization (Andersen, 2004). First emerging in large bureaucratic organizations in the 1960s (Ansoff, 1965; Steiner, 1969), strategic planning is now a common and recurring activity in most work environments (Rigby, 2003; Jarzabkowski and Balogun, 2009). An important role of strategic planning is to ensure that every member of the organization understands the goals and the methods needed to achieve them. In order for the organization's efforts to achieve its goals to be effective, every member of the organization must understand the tasks that need to be done. Planning also aims to identify the organization's vision, mission, and goals, the actions that need to be taken, and the resources needed to achieve them (Oyedijo, 2004).

According to Wilkinson and Monkhouse, (1994), strategic planning is a method to determine the position of the organization, with the priority of resource utilization according to the objectives identified to direct the development of the organization in a period. Strategic planning is part of the main tool in management (Aldehayyat, 2011) which helps the organization to show its existence including facing various environmental changes in order to obtain competitive advantage (Al-Shaikh, 2001). Oktafiga (2015) argues that strategic management is a process that involves top management commitment to establish a long-term vision by involving strategic decisions followed by strategic actions in winning the competition, obtaining returns (return investment) above expectations and obtaining competitive advantage continuously.

1.2 Risk Management

Risk management includes coordination and communication among collaborators, the ability of managers to handle unexpected events or circumstances, resource allocation efficiency, project regulations (Chong, et al., 2000; Wang et al., 2022a, b). Still according to (Wang et al., 2023a), resource allocation efficiency directly affects the success rate of science and technology transformation as a key element of effective management. Risk in a business or organizational environment is an event that has a negative impact on at least one of the objectives of a

project or activity (cost, quality, schedule, customer satisfaction) when realized. Risk can occur during any phase of the activity period (Young, 2010). There are two types of risks based on literature review, internal and external where internal risks can be grouped as operational risks, technology risks, and organizational risks while external risks can be classified as market risks and supplier risks (Nellore and Balachandra, 2001)

A general understanding of the basic concepts of risk and risk management needs to be developed by defining each. Risk can be defined as the uncertainty of outcomes with positive opportunities or negative threats to an action or event (Grieser and Pedell, 2021). Risk is an inevitability that is assessed as a relationship or combination of the possibility of something happening, and the impact that arises if it does happen (HM Treasury, 2004). Risk management involves many moving and interconnected components ranging from leadership, organizational structure, incentives, finance, management control, risk appetite and possible uncertainties. Risk management in an organization needs to involve an analysis of objectives and functions and their interactions with other variables such as resources or other factors that have dynamic behavior and have different levels of uncertainty over time. Consequently, the achievement of organizational goals that have a strong relationship with these variables is also uncertain (Jaafari, 2001).

Uncertainty is defined as the difference between the data needed and the data available and the variability that affects organizational activities such as delays in decision making, decision complexity, and lack of control during the experimental stage. Uncertainty arises not only because of variability but also because of ambiguity such as ambiguity of priorities and objectives, or unclear basis in estimating organizational objective parameters. Optimism is also considered as another factor that increases ambiguity where optimism will give rise to unrealistic estimates or reports as a foundation in making decisions so that this can increase the possibility of failure to achieve objectives. (Sanchez et al., 2008) Risk management must consider the dynamic nature of risk and consider both negative and positive impacts. Cooper et al., (2005) stated that risk management that only processes negative perceptions of a risk means ignoring half of a manager's responsibilities. The Project Management Institute (PMI) and the Association for Project Management (APM) also consider the positive consequences of an event according to their understanding, namely: Risk as an uncertain condition or state and if it occurs will have a positive or negative impact on the achievement of the target or objective of the activity (PMI, 2004); Risk: An event or series of uncertain circumstances that if it occurs will have an impact on the achievement of objectives (APM, 1997).

1.3 Resource Base Value (RBV)

The RBV view is an important area in strategic management and was developed to provide companies with practical options. While several strategic management studies have explored how companies gain competitive advantage, a consistent analytical model is needed to comprehensively and objectively identify the characteristics of the resource-based view. According to the RBV, a company can outperform other companies by combining technical, human and other resources. When people are considered the primary resource, it is important to maximize their capabilities and knowledge and prevent resource outflows. The RBV seeks to gain sustainable competitive advantage by selecting, selecting and developing valuable, rare, difficult to imitate and exploitable resources by the organization. Improved job and workplace ergonomic design can contribute to the optimal use of valuable, rare and expensive human resources, thereby maximizing sustainable competitive advantage and above-average economic performance. Strategy is the fit between a company's external situation and its internal resources and capabilities (Grant, 1991). Significant changes in the business environment require changes in the organization by aligning different resources and capabilities including realigning the organization with its environment. The RBV perspective focuses on the company's resources and capabilities to increase its competitive advantage (Barney, 1991; Penrose, 1959; Peteraf, 1993). The RBV approach helps understand the company's efforts to achieve and maintain competitive advantage through resource development and utilizing existing resources. A company or organization is a collection of resources and activities that affect growth (Barney, 1991). From the resource-based perspective, a company's competitive advantage is the result of resource advantages. Therefore, a company is advised to choose a strategy based on the resources it has (Barney, 1991; Penrose, 1959; Peteraf, 1993). Only valuable, rare, difficult to imitate and difficult to substitute resources are sources of sustainable competitive advantage (Barney, 1991). The underlying assumption is that a unique collection of resources and related capabilities protects the company from imitation by competitors and provides the basis for the accumulation of superior profits through differentiation of its products and services (Porter, 1986). Having unique resources is not always enough to achieve competitive advantage, so organizations must be able to deploy these resources effectively and efficiently. According to Grant (1991), capabilities are a set of skills possessed by people or organizations that enable companies to use assets to achieve competitive advantage. Resources are the source of company capabilities so that capabilities are the main source of competitive advantage (Grant, 1991).

1.4 Commitment & Trust

The theory of trust and commitment developed by Morgan and Hunt (1994) allows for antecedents (predictive factors) that lead to commitment, trust or both. The two main factors in developing commitment are the costs of ending the relationship and the benefits of the relationship perceived or received. The main prerequisites for building trust are communication skills and professional opportunistic behavior. This theory argues that the presence of trust leads to commitment from the client. Trust in a relationship consists of one party's belief in the integrity and reliability of the other party. Ultimately, trust is needed in the actions of clients who rely on the planner's advice to achieve a result.

Antecedents of Trust, the two main keys in building trust are communication skills and professional opportunistic behavior. Morgan and Hunt (1994) explain that planners must have communication skills to build trust. Communication skills are at the forefront and have a very important role. The topic of communication is what professionals talk about, such as retirement planning, risk management, and legacy planning (Sharpe et al., 2007). Communication skills are the methods used by professionals to communicate, both nonverbal, verbal, and spatial communication. These three communication domains are closely related to trust and commitment. Opportunistic behavior is negative, so trust is preceded by the absence of self-interested or deceptive behavior on the part of the advisor (Morgan and Hunt 1994). Clients who believe or observe that their advisors are not looking out for their best interests will decrease trust, and conversely, advisors who are aware of strategic opportunities that are appropriate to a particular client's situation will increase trust (Morgan and Hunt, 1994). Client commitment is critical to the planner's business revenue model as measured by the consideration to take action to replace or retain their advisor in the short term (Cheng et al., 2017). Clients who are not committed to the planner-client relationship are more likely to leave (Yeske, 2010). Because the cost of acquiring new clients is higher than the cost of retaining clients, financial advisors are motivated to foster commitment to the planner-client relationship. Fulk et al., (2018) describe the profile of individuals who are less committed to their financial planner as being older, having higher income levels, and having better household net worth (Fulk et al., 2018). The antecedent of trust and commitment shared values is the final antecedent incorporated into Morgan and Hunt's (1994) theory of trust and commitment. This antecedent is unique in that it reflects trust and commitment. Shared values are directly related to the financial life planning movement (Levin 2003; Wagner 2002; and Walker 2004). Financial life planning is a genre of financial planning that goes beyond the technical elements required (e.g., investment management) to developing a holistic plan tailored to the client's unique goals, values, and beliefs (Sharpe et al., 2007). Financial life planning is also called values-based planning (Sharpe et al., 2007).

1.5 Organizational Commitment

Organizational commitment is a psychological causality between organizational staff and management that facilitates organizational staff's belief in organizational goals (Chiang and Liu, 2017). Commitment is characterized by three main factors, namely a strong belief in the values and goals of the organization; a readiness to employ substantial efforts on behalf of the organization and a strong desire to continue to be part of the organization (Mowday et al., 1979). Meyer and Allen, (2011) in their research argue that inclusive leadership has a good and positive impact on followers. A positive influence on organizational commitment will be obtained from leaders who have goal alignment, conversely organizational commitment will have a negative effect on the intention of organizational staff to quit their jobs or move elsewhere. In addition, the results provide support for the mediating effect of goal congruence between followers and leaders as a relationship between inclusive leadership and commitment to the organization, as well as the mediating effect of organizational commitment on the relationship between goal alignment of followers and leaders and turnover intentions (Yasin, 2022).

Determinants of organizational commitment can be categorized into organizational and individual level factors with particular reference to worker knowledge (Carleton, 2011). Organizational factors include collaboration with a supportive organizational culture, elements of a learning organization and adequate organizational knowledge. Individual factors include providing unstructured meaningful work challenges (knowledge), learning opportunities, adequate resource provision including knowledge to improvise, recognition of a supportive environment, self-motivation to be more creative, adaptability to succeed, and competence as a knowledge worker (Razzaq et al., 2019). According to (Hamza, 2023), organizational commitment is the mental and psychological level of organizational crews with their organization, adhering to organizational goals and the desire to maintain affiliation (Robbins and Judge, 2007). Bakan et al, (2011) concluded that company performance is influenced by how companies maximize human skills and competencies, as well as how to increase and build employee commitment to the organization. Organizational commitment is very important in relation to positive organizational work performance. Somers and Birnbaum, (1998) examined the relationship between commitment to the organization and the level of performance and found a positive relationship between the variables. High commitment

to the organization will improve the performance of the organization's crew, while low commitment is associated with low levels of compliance with the organization's goals, values and morals and altruism. Organizational crews with low commitment describe their negative values towards the organization and the work environment which makes it difficult for the organization to attract highly qualified employees (Mowday et al., 1982).

1.6 Internal Control

Internal control can be interpreted as a mechanism designed to motivate people or groups of people to achieve jointly formulated goals. Internal control is expected to realize cooperation between several different individuals to achieve common goals agreed upon in the organization (Simon, 2021). Meanwhile, Transparency International (2006) states that internal control is a form of control of an organization that aims to create transparency and avoid corrupt acts or behavior. The Committee of Sponsoring Organizations (COSO, 2013) defines internal control as a process that is influenced by the board of directors, management, and other organizational staff to provide adequate assurance in achieving goals with the categories of operational effectiveness and efficiency; reliability of financial reports; and compliance with laws and regulations. According to Otoo et al., (2023), internal control is a step determined in achieving goals and functions as a step for detection, prevention, direction, correction and supervision of compensation. All these functions aim to reduce fatal errors, negligence, waste of resources, losses due to intention and fraud that affect company performance. Internal control is very important for monitoring and evaluating organizational or business activities effectively and efficiently.

Internal control that is carried out properly will provide benefits to the organization in preventing problems from arising, helping to work effectively in estimating and anticipating errors or anticipating deviations in organizational activities. Modern organizations today recognize the importance of internal control systems and are seen as a tool to maintain the achievement of organizational goals and increase shareholder value. Internal supervision is an integral component of governance to provide direction and control organizational activities by prioritizing the principles of openness, accountability, responsibility and fairness for all stakeholders (Alam et al., 2019).

In public organizations, internal control plays a role in supporting the system in compiling patterns and accountability of decision makers. The failure of the organization to build a reliable system will be detrimental to the organization. As part of a control system that emphasizes accountability, in practice, increasing organizational accountability becomes very important and crucial.

1.7 Organizational Performance

Performance in achieving goals and objectives is an important indicator and determining factor in the level of success in achieving goals. The three main areas of organizational performance include market performance, financial performance, and stakeholder return (Rehman and Alharthi, 2016). Organizational performance is measured by achieving goals in the form of better-quality products, expanding market share, good financial results, ensuring the sustainability of a certain period and adopting strategies for action. Through performance, it can be assessed whether the organization is active in expanding market share, revenue and production quality compared to similar organizations (Mc Kerracher et al., 2019).

The most appropriate leadership style to influence organizational performance is ethical leadership, organizational culture and social responsibility that best suits organizational performance (Alkhadra, 2022). Ethical leadership not only affects organizational performance but also plays an important role in developing a strong organizational culture and inspiring social responsibility (Alkhadra, 2022). Organizational performance is the totality of the achievement of organizational goals as seen from the achievement of predetermined goals.

The concept of organizational performance varies widely in the management literature, broadly describing productivity, profitability, market share, and growth (Koontz and Donnell, 1993; Khan et al., 2016). Organizational performance is the ability of an organization to achieve goals in increasing profits, improving production quality, wider market coverage, and more relevant financial results and strategic action sustainability (Khajeh, 2018).

II. Method

The research approach is quantitative as one of the methods using samples from a population studied which in data collection is carried out through the distribution of structured questionnaires. Hypothesis testing is carried out to test each hypothesis that is raised which basically provides a relationship or difference between groups or independence of one or more factors into a situation (Sekaran and Bougie, 2016). The interval scale of the Likert scale measurement method is used as a method to measure the attitudes and assessments of respondents, both in the form of agreement or disagreement with certain subjects, objects or events. The distribution of questionnaires will be carried out by researchers to respondents who are determined according to the criteria (leadership elements, planning staff and supervisors) against the statements submitted. The population used is 323 of Work Units Armed Forces Organization of Iran, namely units that directly receive programs and budgets as stated in the Budget

Implementation List and at least have leadership elements, program and budget planning staff and supervisory elements although not all of them are in structural positions. Analysis using the Structural Equation Model (SEM) method using PLS software as a statistical tool. Data analysis in this study is a descriptive analysis to provide an overview of the various characteristics of the data obtained by the questionnaire as a research sample.

2.1 Hypothesis Testing

Testing for hypotheses will be carried out with p value tests, namely for testing hypotheses. For testing, it can be obtained with a confidence level of 95% with a significance level of 5% or $\alpha = 0.05$ (Ghozali, 2016). Criteria for testing as follows:

1. If the test value $p > 0.05$ then it means, there is no influence of the independent variable on the dependent variable.
2. If the test value $p < 0.05$ then it means, there is an influence of the independent variable on the dependent variable.

The Sobel test is carried out to see the influence of the independent relationship on the dependent variable through a mediating variable or the relationship between 2 variables through a mediating variable that is significantly capable of acting as a mediator in the relationship. For a t value ≥ 1.96, this variable can mediate between the independent and dependent variables.

III. Results

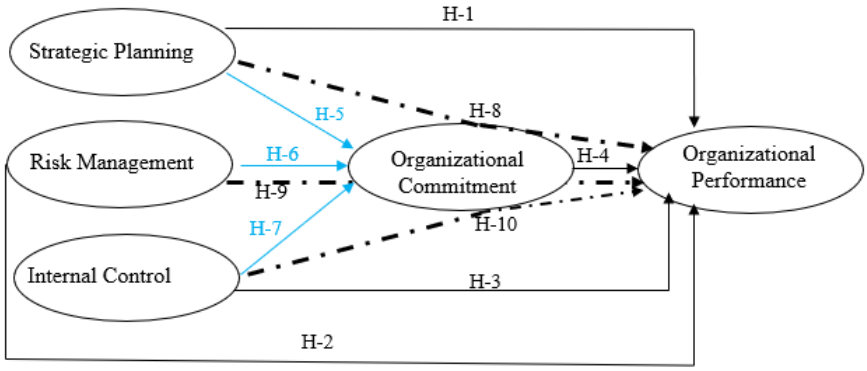


Figure 1. Conceptual Framework.

Table 1. Respondents' Characteristics

Characteristics	Frequency	%
Gender		
Man	407	98,54
Woman	6	0,014
Total	413	100
Age Range		
20- 30 years 11 months old	0	0
31- 40 years 11 months old	41	9,92
41- 50 years 11 months old	193	46,73
>51 years old	179	43,34
Total	413	100
Education		
Diploma	36	8,71
Bachelor's Degree	147	35,59

Characteristics	Frequency	%
Master's Degree	218	52,78
Doctoral	12	2,90
Total	413	100
Position		
Leader	168	40,67
Planners	155	37,53
Controller	90	21,79
Total	413	100
Length of Work		
10 - 15 years	25	6,05
16 - 20 years	53	12,83
21 - 25 years	106	25,66
26 - 30 years	126	30,50
>30 years	103	24,93
Total	413	100

Source: Data Processed by Researchers

3.1 Analysis of Research Results

Table 2. Cronbach's Alpha Reliability Test Results

Variable	Dimensions	Cronbach's Alpha Coefficient	Conclusion
Strategic Planning	Strategic Planning	0,846	Reliable
	Preparation of Performance Measurement	0,751	Reliable
	Vision and Mission Achievement	0,931	Reliable
Risk Management	Internal Environment	0,842	Reliable
	Objective Setting	0,783	Reliable
	Event Identification	0,807	Reliable
	Risk Assessment	0,874	Reliable
	Risk Response	0,857	Reliable
	Risk Control Activities	0,762	Reliable
	Information and Communication	0,799	Reliable
	Monitoring	0,800	Reliable
Internal Control	Control Environment	0,890	Reliable
	Control Assessment	0,871	Reliable
	Control Activities	0,868	Reliable
	Information and Communication	0,763	Reliable
	Monitoring Activities	0,786	Reliable
Organizational Commitment	Effective Commitment	0,699	Reliable

Variable	Dimensions	Cronbach's Alpha Coefficient	Conclusion
	Continuing Commitment	0,878	Reliable
	Normative Commitment	0,775	Reliable
Organizational Performance		0,893	Reliabel

Source: Data Processed by Researchers

3.2 Goodness of Fit Test

Table 3. Full Sample Model Fit Index Results

Measurement Type	Sample	Target	Value	Conclusion
Absolute Fit Measures	Chi Square p-value chi square	Small Chi Square ≥0,05	1566,901 0,000	Poor Fit Poor Fit
	RMSEA	0,05 – 0,008	0,041	Good Fit
	GFI	≥0,90	0.805	Marginal Fit
Incremental Fit Measures	NFI	≥0,90	0,878	Marginal Fit
	TLI	≥0,90	0,958	Good Fit
	RFI	≥0,90	0,870	Marginal Fit
	CFI	≥0,90	0.960	Good Fit
	IFI	≥0,90	0.960	Good Fit
	AGFI	≥0,90	0.784	Good Fit
Parsimonius Fit Measures	CMIN/FD	≥ 1.0 ≤ 2.0	1.418	Good Fit
	PCFI	>0.6	0.902	Good Fit
	PNFI	>0.6	0.825	Good Fit

Source: Data Processed by Researchers

3.3 Hypothesis Test Results

Table 4. Direct Relationship Hypothesis Test Results

Influence Test			Beta	P-Values (1tail)	Conclusion
Strategic Planning	→	Organizational Performance	0.146	0.005	H_1 accepted
Risk Management	→	Organizational Performance	0.258	0.001	H_2 accepted
Internal Control	→	Organizational Performance	0.282	0.001	H_3 accepted
Organizational Commitment	→	Organizational Performance	0.089	0.004	H_4 accepted
Strategic Planning	→	Organizational Commitment	0.023	0.188	H_5 rejected
Risk Management	→	Organizational Commitment	0.032	0.192	H_6 rejected
Internal Control	→	Organizational Commitment	0.175	0.018	H_7 accepted

Source: Data Processed by Researchers

Table 5. Indirect Relationship Hypothesis Test Results

Influence Test	Beta	P-Values (1tail)	Conclusion

Influence Test					Beta	P-Values (1tail)	Conclusion
Strategic Planning	→	Organizational Commitment	→	Organizational Performance	0.002	0.192	H_8 rejected
Risk Management	→	Organizational Commitment	→	Organizational Performance	0.003	0.197	H_9 rejected
Internal Control	→	Organizational Commitment	→	Organizational Performance	0.016	0.041	H_{10} accepted

Source: Data Processed by Researchers

3.4 Discussion of Research Results

Hypothesis 1

Hypothesis 1 proves that Strategic Planning has an influence on Organizational Performance. The Strategic Planning coefficient value is 0.146 or 14.6%, meaning that if the mechanism and results of Strategic Planning increase, the level of Organizational Performance will increase. From the results of this study with a confidence level of 95% and the conclusions of several previous studies conducted in both business and non-business organizations, it can be concluded that Strategic Planning carried out in Armed Forces Organization of Iran environment has a positive effect on Organizational Performance. Armed Forces Organization of Iran needs to continue to instill an understanding of the important role of Strategic Planning in the long, medium and short term to achieve the success of the Duties, Functions and Roles of Armed Forces Organization of Iran in National Defense duties.

Strategic Planning is not only important for determining the direction and vision of the organization, but also plays a crucial role in improving the overall performance of the organization. Organizations that are able to develop and implement Strategic Planning well have a greater chance of achieving long-term success, meeting stakeholder expectations, and achieving sustainable growth.

If interventions were studied, detail all important adverse events (events with serious consequences) and/or side effects in each intervention group.

Hypothesis 2

Hypothesis 2 proves that there is an influence of Risk Management on Organizational Performance. The results of the study showed a coefficient of 0.258 or 25.8% which means that the implementation of Risk Management in Armed Forces Organization of Iran has been accepted or implemented by the organization's crew even though it is not too significant or not too strong. This condition is caused by the fact that risk awareness has been widely carried out in activities that contain risks or personal or physical safety, but from a larger management perspective, the implementation of Risk Management associated with Organizational Performance at a strategic level, especially the development of strength or capacity building, has not become a strong culture. The low awareness of the implementation of Risk Management on more strategic targets certainly needs to be a concern so that the leadership, planners and supervisors continue to be aware of the possibility of conditions that can cause failure or less than optimal success in achieving the performance of the development of Armed Forces Organization of Iran strength. The development of defense strength is faced with threat factors that are always changing and developing, of course, it is necessary to be aware of the emergence of risks due to changes that may occur, so that Risk Management should be the focus that must be implemented by Armed Forces Organization of Iran in carrying out its main task of developing the capabilities of soldiers and units.

Hypothesis 3

Hypothesis 3 proves that Internal Control influences Organizational Performance. The results of the study on the coefficient of 0.282 or 28.2% can be interpreted that the implementation of Internal Control in Armed Forces Organization of Iran organizational environment has been accepted and implemented quite strongly by personnel in supporting the achievement of the unit's main tasks. This condition can be interpreted that the existence of an internal control system that is manifested through supervision by the Government Internal Supervisory Apparatus in this case the Inspectorate shows a positive influence on Organizational Performance.

Internal Control or in management theory is interpreted as a supervisory activity is an important part that must continue to be improved so that the direction and objectives of development or development of strength can run according to the flow or plan that has been set. Control plays an important role so that deviations between planning and objectives can be tightly controlled while closing the opportunity for changes in targets when activities are running only to accommodate certain interests outside the interests of the main tasks of Armed Forces Organization of Iran. Changes that accommodate the interests of individuals and are not due to changes in threat

escalation only result in resource losses and slow down the achievement of larger and more strategic organizational goals. The influence of Internal Control on Organizational Performance needs to be utilized properly by Armed Forces Organization of Iran by highlighting the importance of an effective Internal Control system in influencing various aspects of Organizational Performance. Internal Control helps organizations manage all aspects of the organization better. With established policies and procedures to identify, evaluate, and respond to various possibilities, Armed Forces Organization of Iran can reduce the possibility of significant losses or failures. This effective Internal Control not only protects organizational assets, but also allows organizations to be bolder in making strategic decisions to improve long-term performance.

Hypothesis 4

Hypothesis 4 proves that Organizational Commitment influences Organizational Performance. The coefficient value of Organizational Commitment in the study was 0.089 or 8.9% which means it is not strong which can be interpreted that the Commitment to the Organization of the elements of the leadership. The planning and supervisory staff of Armed Forces Organization of Iran is relatively weak in realizing quality organizational performance. As an institution that demands sacrifice, from time to sacrifice of life in defense tasks, the commitment of all organizational crews to their organization needs to be continuously improved. Sampling of the leadership, planning and supervisory elements shows that commitment at the strategic level still needs comprehensive steps to be improved so that the achievement of tasks and functions can run optimally.

The low commitment to the organization in achieving performance illustrates that some of the organizational crews only work as much as possible so that optimal performance will also be achieved in a mediocre manner. Another perception that can be raised regarding the weak commitment of the organization in achieving performance is the high loyalty of subordinate elements to superiors including leadership that implements a firm command structure. An organizational structure that makes orders a must without much opportunity to provide arguments causes personnel to ignore commitment to the organization and prefer unlimited loyalty to orders and instructions from leaders.

Hypothesis 5

Hypothesis 5 is rejected so that statistically there is no influence of Strategic Planning on Organizational Commitment. This indicates that the condition directly shows that Organizational Commitment is influenced by other factors from the organization and is not directly influenced by Strategic Planning. This condition shows that the preparation of Strategic Planning in achieving the main tasks of the unit can be done by ignoring the commitment factor of the organizational crew, considering that periodically or periodically there will be a change in the main officials of Armed Forces Organization of Iran. Good, detailed and complete Strategic Planning that has been made will be adhered to properly by the replacement officials without requiring any commitment because the leadership elements feel the obligation to follow the planning can be changed with personal pragmatic considerations.

The rejection of the hypothesis of the influence between Strategic Planning and Organizational Commitment needs to be observed by Armed Forces Organization of Iran considering that the theory and results of developing research state the opposite condition. Strategic Planning is a systematic process for setting long-term goals for an organization and choosing the best strategy to achieve them, while Organizational Commitment refers to the level of dedication, loyalty, and involvement of personnel and stakeholders in the organization.

The condition of the absence of influence of Strategic Planning with Organizational Commitment should be a challenge for Armed Forces Organization of Iran in realizing its vision and mission to be able to provide an overview of the importance of the commitment of the organization's crew to their units by complying with the planning that has been prepared. A strong commitment to achieving the vision and mission will provide a clear direction as well as inspire personnel to provide the best contribution in its implementation.

Hypothesis 6

Hypothesis 6 is rejected so that statistically there is no effect of Risk Management on Organizational Commitment. This indicates that the reality of the understanding of the leadership elements, planning staff and supervisory elements who do not see any relationship or influence of Risk Management with Organizational Commitment requires further resolution in Armed Forces Organization of Iran considering that in theory Risk Management and Organizational Commitment are two concepts that are interrelated in the context of the success and sustainability of an organization. Armed Forces Organization of Iran also needs to instill an understanding of risk as a basis for commitment, because Risk Management involves identifying, assessing, and managing risks faced by the organization. When an organization has a deep understanding of the risks it faces, this can affect their level of commitment to various operational and strategic aspects. For example, a good understanding of financial risk can encourage Organizational Commitment to increase financial transparency or adopt stricter control policies. Risk

Management also needs to be internalized as a measure of the success of commitment where the effectiveness of Risk Management can be used as an indicator of the level of seriousness of Armed Forces Organization of Iran in taking commitment to the goals and strategies that have been set. Organizations that are good at managing risk tend to be more able to maintain long-term commitment to the vision and mission, while organizations that ignore Risk Management or do not take potential risks seriously will have difficulty maintaining long-term commitment.

It is time for the leadership elements, planning staff, supervisory staff and all Armed Forces Organization of Iran personnel to make effective Risk Management a supporter of Organizational Commitment to building strength and developing capabilities because by understanding and managing risk, Armed Forces Organization of Iran will be more confident in taking risks related to exploring main tasks and other tasks. This condition will create an organizational environment that has a commitment to its units, because the risks involved have been properly considered.

Effective Risk Management and Organizational Commitment are often influenced by organizational culture and leadership. Leadership in Armed Forces Organization of Iran environment that is stronger in perpendicular loyalty to the leader makes the risk of a situation will be borne by the leader. The existence of a leader who is always responsible for the risks that befall the organization including the consequences as a leader who is a risk taker causes the commitment of personnel to their organization to be reduced.

Hypothesis 7

Hypothesis 7 proves that Internal Control has a positive influence on Organizational Commitment. The Internal Control coefficient value is 0.175 or 17.5%, which means that with the increasing control of the organization, Organizational Commitment also increases. The low value of this coefficient basically shows that Armed Forces Organization of Iran needs to be continuously controlled in capacity development and strength building activities and this is supported by commitment from the organization's crew.

Armed Forces Organization of Iran can optimally utilize the influence of Internal Control and commitment to the organization because of the very close and mutually influential interactions. Good Internal Control creates trust that organizational processes and decisions are carried out in the right and consistent manner. This helps build the reputation of Armed Forces Organization of Iran as a reliable entity, both in the eyes of the organization's crew and the eyes of stakeholders, namely the community and government. Trust is the foundation of a strong commitment to the organization, because people tend to be more attached to entities that can be trusted.

A transparent Internal Control System provides good visibility in decision making, resource management, and risks can be controlled. Armed Forces Organization of Iran personnel who feel that the organization is transparent and accountable tend to be more emotionally and cognitively involved in every unit activity and feel that they have a meaningful role in the success of the organization and can increase their level of commitment.

Hypothesis 8

Hypothesis 8 is rejected because statistically there is no effect of Strategic Planning on Organizational Performance mediated by Organizational Commitment. The results of this study can be interpreted that Strategic Planning related to the vision, mission and strategy for achieving unit goals is not supported by Commitment to the organization to achieve the expected level of performance. The organization's crew tends to make planning a written product that is not too important and the achievement of the planning is considered only a burden on the leadership elements without requiring commitment to the organization. The planning product that is used as a basis for implementation is sufficiently supported and accounted for by the leadership elements or related staff only. The results of the study that do not support the understanding of previous researchers need to be addressed by Armed Forces Organization of Iran to improve the quality of commitment to the organization by not making the organization just a place to live or work but making the organization an inseparable part of life. Improving the quality of this commitment needs to be an important factor that acts as a mediator between Strategic Planning and Organizational Performance, in other words, high commitment of personnel to the vision, goals and strategies of the organization can strengthen the relationship between Strategic Planning carried out by the unit and the achievement of Organizational Performance as a whole.

It is important to know for Armed Forces Organization of Iran that with the implementation of Strategic Planning properly, including clear communication and personnel participation, it will be a key factor in influencing Organizational Commitment and ultimately improving Organizational Performance. Appropriate and measurable performance measurement in Strategic Planning helps the organization achieve the best performance that needs to be supported by a good commitment or sense of attachment to the organization.

Hypothesis 9

Hypothesis 9 is rejected because statistically there is no effect of Risk Management on Organizational Performance mediated by Organizational Commitment. The results of this study can be interpreted that Risk

Management which starts from goal setting, event identification, risk assessment, risk response, risk control and delivery of information and communication on a unit activity to achieve the specified unit performance is not supported by a commitment or sense of ownership of Armed Forces Organization of Iran. The unsupported hypothesis of Organizational Commitment in mediating the effect of Risk Management on Organizational Performance is possible due to feelings of neglect from the leadership elements, planning elements and supervisory elements in career development caused by stagnation in job competition. This condition is felt by most Armed Forces Organization of Iran personnel who do not get fair opportunities or chances and are defeated by non-technical factors or are not based on clear and measurable competencies. On the other hand, the decline in this commitment is also shown in the weakening of unit consistency in implementing rules and consistency to achieve a superior unit condition due to frequent policy changes that are sometimes not based on proper studies or considerations. Other conditions that do not support this hypothesis include the absence of performance evaluation to measure the effectiveness of Risk Management which reduces personnel commitment in realizing organizational goals. In theory, accurate performance measurement can help organizations identify areas where Risk Management can be improved, as well as measure the added value of Risk Management efforts towards achieving strategic goals. A critical analysis of the influence of Risk Management on Organizational Performance mediated by Organizational Commitment can provide in-depth insights into how organizations can manage risk effectively to achieve long-term and sustainable success.

Hypothesis 10

Hypothesis 10 is accepted because the coefficient value of the indirect influence of Internal Control on Organizational Performance through Organizational Commitment is 0.016 or 1.6%, meaning that if the perception of Internal Control increases, the perception of Organizational Commitment will increase, causing the perception of Organizational Performance to increase, although very small. Based on the results of this study, which are supported by other studies, Armed Forces Organization of Iran can take the opportunity to improve the quality of Internal Control and strengthen the commitment of the organization in improving performance. Internal Control includes policies, procedures, and practices designed to ensure the achievement of organizational goals effectively and efficiently and involves a monitoring system, risk assessment, and performance measurement and reporting to ensure compliance with applicable standards and regulations. Organizational Performance refers to how well the organization achieves its goals and objectives, both in terms of finance, operations, and strategy and good performance is often measured by indicators such as profitability, growth, operational efficiency, and customer satisfaction. Organizational Commitment includes the level of loyalty, involvement, and dedication of the personnel who man the organization. This Organizational Commitment can mediate the relationship between Internal Control and Organizational Performance where personnel feel that the organization has a strong Internal Control system will tend to have a higher level of commitment to realizing goals or achieving Organizational Performance. Challenges in the implementation of Internal Control faced by Armed Forces Organization of Iran include excessive bureaucracy, resistance to change, and high implementation and maintenance costs. However, with the right strategy, Internal Control can be a valuable resource in creating competitive advantage, minimizing losses, and improving the reputation of the organization. Through consideration of the above factors, a critical analysis of the influence of Internal Control on Organizational Performance mediated by Organizational Commitment can provide deep insight into how effective implementation of Internal Control can support the achievement of organizational goals holistically.

IV. Discussion

There is a positive influence between Strategic Planning and Organizational Performance, illustrating that the leadership elements, planning staff and supervisory staff within the scope of Armed Forces Organization of Iran are quite confident that good planning is the main determinant in achieving the expected level of performance in achieving short-term, medium-term and long-term targets. Strategic Planning is an initial document required in the task of building strength and developing capabilities, but its influence is not too strong in achieving optimal performance because in its application there are often changes to the plans that have been prepared including inconsistencies in the provisions issued by the leadership in one term of office that are annulled by the next leadership. This condition gives rise to an apathetic attitude or not wanting to know about the big plans that have been made because they feel that they will be changed again during the next leadership. This condition in the long term will certainly be detrimental in realizing a reliable defense force because the determination of targets that always change according to the wishes or understanding of the leadership at that time so that the big goals in the long-term stage are difficult to achieve. 5. There is a fairly large positive influence between Risk Management and the Performance of the Indonesian Army, indicating the level of awareness of potential risks, anticipation and

mitigation of risks as a fairly strong organizational culture in efforts to achieve performance in developing and building strength and capabilities. The leadership elements, planning staff and supervisory staff who understand all aspects of Risk Management are the driving factors in carrying out organizational activities so that the organization can reduce the possibility of failure in achieving its goals. The relatively strong influence is due to the fact that Armed Forces Organization of Iran institution often faces risks, including often experiencing losses due to inadequate risk anticipation, thus raising awareness to continue implementing and improving the quality of risk management in achieving unit performance.

As a movement that is being internalized and activated by the government, in this case the National Financial Audit Agency for Development, it is only natural that Armed Forces Organization of Iran continues to instill awareness of this risk so that the planned development programs can be realized optimally. It is very important to understand that risk is not only anticipated as a possibility, but it requires understanding and efforts to mitigate if the risk must occur, including an understanding to be able to accept the occurrence of the risk at a certain level.

There is a strong positive influence between Internal Control and Organizational Performance, which illustrates that control as one of the management steps is a crucial factor in achieving the Performance of Armed Forces Organization of Iran. Control carried out by the leadership elements and supervisory elements that have been carried out by Inspectorate direct the implementing elements to remain on the established path. The supervisory apparatus is not only a watchdog but plays a greater role in consulting activities and guaranteeing the success of program implementation. The important role of the supervisory apparatus is not only to be a director so that the organization's goals can be realized on the basis of good planning, but also to be a partner in carrying out the best activities of the organization which in general will reduce the occurrence of deviations or reduce the occurrence of inefficiencies in the resources used. Consultation activities, discussions, constructive communication and clear and measurable corrections are important in supervisory activities compared to mere inspection activities after the activity stages have been completed.

There is a positive but weak influence between Organizational Commitment and Organizational Performance which shows that the commitment of the organization's organizers, especially the leadership, planners and supervisors, is not very significant in achieving the goals of Armed Forces Organization of Iran which is shown in the form of performance. The commitment that is emphasized on a sense of belonging or being part of the organization or the desire to contribute to the unit is very lacking in realizing a reliable Armed Forces Organization of Iran in accordance with the direction of strength development and capability development. This condition is caused by other factors that encourage performance achievement outside of commitment, namely loyalty to the leadership, apathy of some personnel towards unit performance including due to disappointment over the treatment of individual soldiers by the unit. Another condition that causes this weak commitment is changes in policy issued by the leadership over a short duration without going through a comprehensive study and without adequately involving personnel.

There is no influence between Strategic Planning and Organizational Commitment, so there is no direct correlation from planning as the first activity in strategic management to commitment that is based on a sense of belonging to the organization or the desire to contribute. This weak influence is caused by a relatively weak understanding of planning interests accompanied by a weak attitude or view of personnel towards their organization due to a skeptical attitude that does not always provide a sense of satisfaction or trust in the unit. In response to this condition, Armed Forces Organization of Iran should focus more on preparing tasks in building strength and developing capabilities through the preparation of clear, complete and measurable Strategic Planning on the one hand and developing personnel commitment to their organization without the need to force a correlation between the two.

There is no positive influence between Risk Management and Organizational Commitment which can be interpreted that the understanding or implementation of Risk Management does not provide added value or is lacking in personnel commitment, especially the leadership elements, planning staff and supervisory staff of Armed Forces Organization of Iran. The absence of this influence is caused by a low understanding of risk when faced with a low commitment of personnel to their organization. The weak understanding of risk is caused by the assumption of risk as part of the work that is a consequence of an activity. Likewise, the weak commitment is caused by feelings of being neglected by the unit in career development including an apathetic attitude of frequent policy changes that sometimes harm personnel or harm the achievement of goals or targets that have been set. Considering previous literature that sees a correlation between Risk Management and Organizational Commitment that is not in line with the results of this study, it is necessary to have internalization for Armed Forces Organization of Iran personnel to begin to understand the importance of understanding Risk Management as part of unit activities and increasing

personnel commitment to their units by providing fair treatment in career development and an attitude of not highlighting the personal egoism of leadership elements in development.

There is a positive influence between Internal Control and Organizational Commitment but with a not too strong intensity can be interpreted as not many understand the importance of Internal Control in the organization and the low commitment to the organization and the relationship between the two. Internal Control has basically become a fairly intensive part of Armed Forces Organization of Iran organization, but on the other hand, low commitment to the organization due to pragmatic reasons, especially satisfaction with personnel development, causes the influence of both to not be too strong. The positive correlation needs to be continuously improved through instilling and understanding the importance of Internal Control activities in the organization and understanding the responsibility of personnel to trust the unit and contribute positively to the success and progress of the unit.

There is no influence between Strategic Planning and Organizational Performance mediated by Organizational Commitment. This condition illustrates that the Performance of Armed Forces Organization of Iran is greatly influenced by good, detailed and complete Strategic Planning, but is not strengthened by the commitment of personnel to their organization. The commitment of the leadership elements, planning staff and supervisory staff to their units does not have a significant influence on improving performance originating from the Strategic Planning process. This condition is caused by the low commitment of organizational personnel caused by pragmatic factors including the shifting of soldiers' goals in building a career by achieving the highest position, simply looking for a job and forgetting the basic nature as a field of devotion.

There is no influence of Risk Management on Organizational Performance mediated by Organizational Commitment, illustrating the use of Risk Management to answer task demands, answer organizational problems or find solutions and contribute to the Organizational Performance of Armed Forces Organization of Iran, not supported by a good commitment from the personnel who man the organization. Affective, ongoing or normative commitments only play a role as a support or tool in achieving performance. This condition is more due to the low commitment of personnel to the organization, where the unit is felt to not contribute much to individual personnel which accumulates into group feelings in addition to apathy with frequent changes in policies that benefit some personnel but harm others.

There is an influence of Internal Control on Organizational Performance mediated by Organizational Commitment but with a very weak intensity of influence. Identical to the influence of Organizational Commitment that does not mediate the variables of Strategic Planning and Risk Management, this condition is caused by the low commitment of personnel to their organization which is also caused by feelings of being treated unfairly in career development, policy changes that are often unfavorable or inconsistency of top leadership elements in issuing development policies. On the other hand, Armed Forces Organization of Iran still requires control in its activities, although strict control is not necessary considering the growth of personnel commitment to their organization. In response to this, Armed Forces Organization of Iran needs to focus on affirmation to increase organizational commitment through fair treatment in career development, consistency in decisions and establishing more substantive policies to be followed by the next leadership.

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