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The impact of financial management efficiency on a company's marketing strategy (A case study of zain telecom, Iraq)

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Abstract

This study aims to examine the effectiveness of financial management as reflected in financial planning, internal control, and administrative control.

To determine the impact of financial management on Zain Telecom's marketing strategy. The researcher adopted an analytical approach. The questionnaire was distributed to the employees of Zain Telecom, and the sample size was 150 people. The main findings drawn from the study include that financial management plays an effective and vital role in determining the marketing strategy of Zain Telecom in Iraq. Through this, the researcher recommends improving the communication and collaboration between the financial management and marketing departments of Zain Telecom in Iraq to ensure the continuous achievement of organizational goals.

Keyword: Financial planning, internal control, management control, marketing strategies, zain

Introduction

Financial management is one of the cornerstones of any company's success and development, including telecommunications companies. The efficiency of the financial department in planning, controlling, and organizing the company's financial resources directly affects its competitiveness and the efficient implementation of its marketing strategies.

In the case of Zain Iraq, the financial department plays a pivotal role in supporting the marketing strategy by efficiently allocating financial resources to various marketing activities such as advertising, promotion and product development. Manage cash flows effectively to finance marketing campaigns and deliver competitive offerings to customers. Analyze financial statements and link them to market trends to improve marketing decisions. Invest in digital marketing techniques to efficiently enhance the reach of target customers and manage financial risks to reduce the negative impact on marketing strategies.

These elements highlight the importance of effective financial management in supporting and enhancing Zain Iraq's marketing strategy and enhancing its competitiveness in the telecommunications market.

Study problem

Many telecommunication companies in Iraq are facing the problem of declining financial performance as there are several factors known to affect their performance. Therefore, it has become necessary to study the factors affecting the efficiency of financial management and their role in terms of corporate financial planning, internal control, and administrative control of marketing strategies and verify the role these factors can play in the financial management of the company's marketing strategy. Therefore, the researcher thought of the following key question: Does the efficiency of economic management affect the marketing strategy of Zain Telecom in Iraq?

Study hypothesis

In view of the research question, the research hypotheses can be stated as follows:

Primary hypothesis: Financial management efficiency has a statistically significant effect on the marketing strategy of Zain Telecom in Iraq, with a significance level of less than 0.05. Several sub-hypotheses are derived from this hypothesis:

1. **The first sub-hypothesis:** Financial planning has a statistically significant effect on Zain Telecom's marketing strategy in Iraq, with a significance level of less than 0.05.
2. Internal control of Zain Telecom's marketing strategy in Iraq has a statistically significant effect with a significance level of less than 0.05.
3. Financial control of Zain Telecom's marketing strategy in Iraq has a statistically significant effect with a significance level of less than 0.05.

Objectives of the study

In view of the research problem, the research objectives are formulated as follows:

1. To address the effectiveness of financial management in terms of financial planning, internal control and administrative control.
2. To determine the impact of financial planning on the marketing strategy of Zain Telecom.
3. To determine the impact of the internal control system on the marketing strategy of Zain Telecom in Iraq.
4. To determine the impact of administrative control on the marketing strategy of Zain Telecom company.

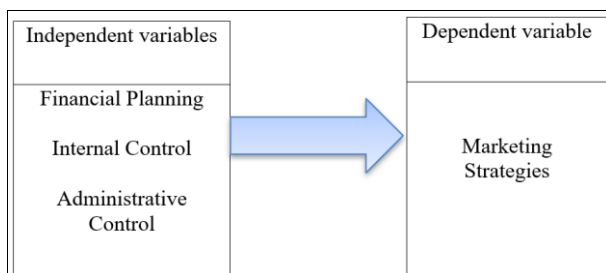
The importance of the study

This study's importance lies in shedding light on Zain's strategy and clarifying the financial indicators used in his statements.

The scientific significance of this study comes from the treatment of a relatively new subject, in which marketing strategy is important for the company. Therefore, the researcher tried to demonstrate the efficiency of financial management and its influence on the company's marketing strategy. The researcher hopes that this study will help stimulate the company's interest in considering the share of marketing strategy when planning and drafting financial policies and guide researchers to start focusing on the study of other factors that directly or indirectly affect the marketing strategy for Zain Iraq.

Default chart

The following examples are intended to illustrate the independent variables that may influence the dependent variable in a marketing strategy.



Search limits

Spatial boundaries include Zain Telecom in Iraq.

Human Limits: Zain Telecom employees in Iraq.

Demographic variables

It includes the following:

Table 1: Distribution of Participants by Demographic Variables (N = 150)

No.	Variables	Category	Iteration	Percentage
1	Sex	Male	80	54%
		Female	70	46%
Total			150	100
2	lifetime	20-30 years	50	33%
		30-40 years	43	29%
		40-50 years	34	23%
		More than 50 years	23	15%
Total			150	100
3	Academic achievement	Doctor	32	21%
		Master	51	34%
		Bachelor	67	45%
Total			150	100

The first topic: Basic concepts of financial management and marketing strategy

First. The concept of financial management

The definition of financial management varies according to the authors and thinkers, as well as intellectual orientations and perspectives. Some of them define it as "the administrative area or set of administrative functions related to the management of the flow of funds, designed to enable the institution to achieve its objectives and to meet its obligations in a timely manner". In contrast, others consider it to be "one of the functions of an institution, which includes organizing, planning and controlling the flow of funds within the institution". It is "the department specifically responsible for obtaining the necessary funds in appropriate amounts from the best available sources at the right time and the lowest possible cost, and then using these funds to achieve the objectives of the institution". (Abu Hatab, 2009)^[1].

Second: Objectives of Financial Management

The financial management objectives of an organization are derived from the fundamental goals it is trying to achieve. The fundamental goal of every organization is survival, growth, continuity, and prosperity. In order to achieve this goal, it tries to achieve other supporting goals to achieve the fundamental goals. Professionals in the field agree that the goals of financial management are as follows:

1. **Profit maximization:** The profit maximization objective is one of the strategic objectives of the organization, so this objective is closely related to the owners, which helps to consider it as the focus of the financial management objectives, so for all organizations whether it is investment or financing decisions because the goal is always to align these decisions with the desire to maximize profits within the organization. (Abu Sneineh, 2019)^[2].
2. **Wealth maximization:** The goal is to maximize the current value of the institutions or owner's wealth. This goal is considered a strategy for two main reasons: (Iman, 2012)
 - a) Maximize the present value of the owner's investment

by approving investment proposals that increase the market value of securities. Here, the CFO works under conditions of uncertainty and, therefore, compares returns and risks. Strategies designed to maximize the owner's wealth at an acceptable level of risk can be developed.

- b) Owners place exceptional value on the regular cash distributions they receive, regardless of their size. Therefore, most institutions believe that distribution policies impact and attract new investors, as well as understanding the policy and stability of the institution. Therefore, maximizing wealth in the long run is better than increasing profits in the short run, and profit maximization can be part of a wealth maximization strategy.
3. **Achieve adequate liquidity:** The purpose of financial management is to maximize the market value of the institution. In order to achieve this goal, two sub-goals must be achieved: liquidity and profitability. Liquidity is defined as the ability of an institution to provide cash at a reasonable cost to meet expected short-term obligations on time without loss of income. On the other hand, profitability is defined as the regular return achieved by the institution through the investment. It is one of the important indicators for evaluating the efficiency and continuity of the institution. Liquidity and profitability are inseparable but opposite goals because the achievement of one goal is at the expense of the other.

Third: Financial Management Functions

Financial management is part of the overall management of an organization as it aims to acquire and deploy funds in a way that maximizes the value of the organization. Financial management has various functions that are tasked with achieving the goals of the organization. These functions vary depending on the type of work, size, and activities of the organization. Researchers agree that the functions of financial management manifest themselves in the following functions:

1. **Financial Forecasting and Planning:** Planning is one of the most important functions of management as it forms the basis for the fundamental decisions of an organization. The financial manager coordinates the planning process and helps in future financial planning to estimate the expenditure of funds, for example, B. by estimating sales, operating costs and capital payments. The role of the financial manager is to have a comprehensive understanding of the operations and activities of the organization. He first deals with long-term plans for expansion of capital assets, which by their nature require considerable investments in them. Based on the long-term plans, the financial manager plans the financial needs of the organization in the short term, the so-called estimated budget. The financial manager must take into account the difficulties of predicting the future due to the intervention of external factors that are beyond his control, for example, B. the introduction of technological developments to maintain the position of the organization. (Abu Ali, 2019) [3].
2. **Financing:** Financing refers to the optimal procurement of funds, that is, the optimal procurement of funds. h.

Determine the appropriate form of financing. When the finance department determines the source of funds it needs, it must consider the appropriateness between the source type and the type of use and then consider the cost and risk of not being able to fulfil these obligations and their connection to the period. The main issue in this area is to obtain a combination of financing types that better meet the expected needs of the institution than other financing types. Financing types that are more readily accepted due to low costs also involve fixed commitments. Therefore, when choosing the appropriate type of financing, it is necessary to examine the expected status of these sources of financing and then link them to the expected financial status of the institution after some time in the future. (Abu Sneineh, 2019) [2].

3. **Investment:** Investment refers to the use and utilization of the existing assets of the organization, i.e., h. Asset management aims to ensure that the financial resources available within the organization are used in the best possible manner, both financially and economically, to achieve the greatest possible benefit. (Abu Madi, 2006) [4].
4. **Financial Control:** The function of financial control is to evaluate the performance of the organization by comparing the achieved performance with the established plans, to identify difficulties related to these plans, and to solve them, to identify and correct deviations. Therefore, the financial manager must design a financial control system to compare the actual performance with the established plans through performance reports so as to identify deviations, find the reasons for the deviations and eliminate them. Financial control is usually the responsibility of the financial director, whose main job is to monitor the accounts. In most organizations, the financial director is responsible to the financial manager. (Ahmed, 2020) [5].
5. **Dividend Distribution:** The dividend distribution policy to shareholders is linked to the decision of the financial director or the board of directors of the institute. These profits are either distributed in whole or in part to the shareholders, and the rest is retained depending on the financial or economic condition of the institution. (Abu Hatab, 2009) [1].
6. **Special problems:** Previously, jobs for finance departments and finance managers were considered regular, frequent and long-term, but finance managers may, from time to time, face financial problems of an exceptional nature which are not frequent and do not arise during the life cycle of an organization. These problems include bankruptcy, financial difficulties, restructuring, mergers, insolvency and liquidation. (Abu Madi, 2006) [4].

Fourth: Dimensions of Financial Management

Dimensions of financial management include:

Financial Planning

It is understood that one of the tasks on the shoulders of the finance department is to develop financial plans to facilitate the completion of work to meet future challenges and provide a solid basis for identifying deviations and

providing appropriate corrective measures. These deviations, as well as the familiarity with financial planning and the differences in the various historical periods it has experienced, because it is called a plan that contains estimates and future financial forecasts prepared by financial personnel, which means that it provides the ability to identify and clarify the future, that is, h. It relies on thinking about the future and making forecasts based on past analysis to infer future financial activities. (Boudana, 2019)^[14].

It is also defined as a type of planning that specializes in methods of providing necessary funds to an organization from various sources at minimum cost and involves methods of reinvesting these funds in a manner that achieves the highest return for the organization while incurring minimum risk. (Ahmed, 2018)^[6].

Internal Control

Definitions of internal control vary, but most have a common purpose for the function to exist. Each party interprets the concept of internal control from its perspective. The Committee of Sponsoring Organizations (COSO) defines internal control as the operations performed by the organization's board of directors, which are established to provide timely assurance of the achievement of the organization's operational and financial objectives, including the efficiency and effectiveness of processes, compliance with laws and regulations, and the credibility of financial reports. (Abu Madi, 2006)^[4].

The audit committee defines it as the organizational plans in all ways. It means established by the company's management to protect the property of the organization, ensure the accuracy and validity of accounting and financial information, enhance confidence in it, and achieve operational efficiency. Moreover, ensure that employees comply with the policies and regulations established by management. (Bolkhras, 2017)^[15].

The American Institute of Certified Public Accountants (AICPA) defines it as a process implemented through plans developed by management, other employees, and management in an organization to provide reasonable assurance that objectives related to the credibility of the organization's financial reporting are achieved, including plans, policies, procedures, and system design for all parts of the internal control process. (Ahmed, 2013)^[7].

Administrative Control

It is one of the essential administrative functions. It has a continuous, systematic process to ensure that performance is in accordance with the goals and standards set by the administration by comparing the actual performance achieved with the pre-set performance so that deviations from the goals are identified so that they can be corrected and evaluated. (Ahmed, 2009)^[8].

Fifth: What is the strategy?

Corporate strategy is a relatively new concept in the field of administration and strategic studies. It originated and developed in military art and then transferred to the administrative field as management scientists saw their desired purpose in it, especially in the fourth decade of the last century.

Strategy concept

Strategy is the method of achieving the goals and objectives of an organization. The definition of strategy varies according to different authors and thinkers, some of whom define it as follows (defining the main long-term goals and objectives of the organization, preparing a set of alternatives and allocating the necessary resources to achieve them). (Oxel, 2013)^[11] is a comprehensive, integrated and unified plan designed to verify that the main goals of the organization are achieved", thereby "summarizing the organization's mission, setting its goals based on internal and external forces, and developing specific policies to achieve the goals? (Laghout, 2014)^[9].

Marketing Strategy

Through this strategy, organizations try to understand consumer needs and discover new marketing opportunities to achieve a balance between market needs and organizational capabilities to achieve their competitive advantage. It includes several sub-strategies, the most important of which are product strategy, pricing strategy, advertising strategy and sales strategy. (Ahmed, 2013)^[7].

The second topic: The practical side

To achieve the research objectives, the researcher developed a questionnaire to answer the research questions and test their hypotheses. The instrument was developed with reference to relevant theoretical literature and used two essential sources of information collection:

- **Secondary Sources:** The researcher tends to base the theoretical framework of the study on secondary data sources represented in books and relevant Arabic and foreign references, journals, articles, reports, research papers, and previous studies covering the research topic, as well as studies and reports read on various websites. The researcher aims to utilize secondary sources in the study, identify the basic knowledge and solid scientific aspects of writing the study and provide a general overview of the latest developments that have occurred in the research topic.
- **Primary Source:** To address the analytical aspects of the research topic, Primary data was collected using a questionnaire as the main tool. The questionnaire contained some sentences reflecting the objectives of the research and questions to be answered by the respondents. Also, a five-way Likert scale was used so that each answer had a relative importance.

The primary tool (questionnaire) of this study consists of three parts:

- **Section I:** Contains demographic data of the members of the research sample and describes the characteristics of the research sample using (5) variables, namely gender, job title, education, scientific major and work experience.
- **Section II:** Contains the degree of compliance with the financial management efficiency factor in terms of financial solvency.
- **Section III:** Contains the degree of marketing strategy scale.

Table 2: According to the five-point Likert scale, the response range is (1-5) as follows

Answer alternatives	Strongly agree	I agree	neutral	Disagree	Strongly disagree
Grade	(5)	(4)	(3)	(2)	(1)

Therefore, the questionnaire consisted of the final form of the research instrument and the (25) items of the Likert pentameter scale.

Data analysis methods

To classify the degree of influence/relationship shown by the passages covered by the research sample, the researcher used a scale calculated on a five-point Likert scale (0) as follows:

Range 5-5/1 - (0.80). This value was then added to the lowest value in the measurement, which was the correct value to determine the upper limit of the scale, and the results were interpreted according to the following table:

Table 3: Question Answers and Significance

Category	Classification	Significance
From 4.2 – 5	Strongly agree	Very high score
From 3.4 – less than 4.2	I agree	High score
From 2.6 – less than 3.4	neutral	Medium degree
From 1.8 – less than 2.6	Disagree	Low score
Less than 1.8	Strongly disagree	Very low score

Table 5: Shows the arithmetic mean and standard deviation of financial planning dimensions

Paragraph number	Paragraphs	Arithmetic mean	Standard deviation	Order	Level
1	The Financial Planning Department contributes to finding solutions to the financial problems facing the company	3.604	0.973	3	High
2	The Financial Planning Department provides a comprehensive financial mix for all activities in the company.	3.524	1.038	4	High
3	There are training and development programs for employees working in the Financial Planning Department.	3.404	1.01	5	medium
4	There is a system for determining the times of payment of obligations and obtaining financing.	3.636	1.033	1	High
5	There is a relationship between the Financial Planning Department and the financial brand.	3.632	0.986	2	High
Arithmetic average average		3.56	1.008		

Table (5) shows that the dimension (Financial Planning) has a high arithmetic mean of (3.56) and a standard deviation of (1.008). The paragraphs stating (There is a system for determining the time to repay debts and obtain financing) have an arithmetic mean of (3.636) and a standard deviation of (1.033). The paragraphs stating, “There are training and

The validity and stability of the study tool

First: Virtual honesty

It is stated (Taima, 2004) that the honesty of the purpose is that after completing the questionnaire in its original form, the instrument is able to discover the phenomenon and characteristics being studied.

The researcher verified its ability to measure the content of the design measurement by presenting it in its original form to the research supervisor and his number (2) to check the validity and form of the instrument used, as well as its ability to measure the paragraphs of the instrument to determine the purpose of its design measurement. Necessary rectifications were made based on the opinions and suggestions of the supervisors, and the opinions of the supervisors were responded to. Necessary deletions and changes have been made based on the suggestions submitted so the instrument enjoys the sincerity of the content.

Table 4: Cronbach Alpha stability coefficients for all study areas and the entire instrument

No	Domain	Number of paragraphs	Coefficient of stability
1	Financial Planning	5	0.726
2	Internal Control	5	0.733
3	Administrative Control	5	0.715
4	Marketing Strategies	10	0.781
	The tool as a whole	25	0.738

Descriptive Statistics: Financial Planning

development plans for employees in the Financial Planning Department” have an average arithmetic mean of (3.404) and a standard deviation of (1.01).

Internal control

Table 6: Arithmetic mean and standard deviation of internal control dimensions

Paragraph number	Paragraphs	Arithmetic mean	Standard deviation	Order	Level
1	A clear and written recruitment procedure system is available for iOS	3.78	0.996	1	High
2	The organizational structure of the internal oversight system is commensurate with the size of its work	3.768	0.893	2	High
3	There is a follow-up and audit committee that contributes to strengthening the internal control system	3.76	0.917	3	High
4	There is a relationship between iOS and marketing strategy	3.704	0.812	4	High
5	Criteria are available to judge the effectiveness of a company's internal control system	3.696	0.942	5	High
Arithmetic average average		3.742	0.912		

From Table (6), the average arithmetic mean of dimension (internal control) is high, which is (3.742), and the standard deviation is (0.912). The paragraph that states (there is a transparent written recruitment procedure system for internal supervision services) has a high arithmetic mean (3.78) and standard deviation (0.996). The paragraph that

states, "There are evaluation criteria for the effectiveness of the company's internal control system", has a high arithmetic mean of (3.696) and a standard deviation of (0.942).

Administrative control

Table 7: Shows the arithmetic means and standard deviations of administrative control dimensions

Paragraph number	Paragraphs	Arithmetic mean	Standard deviation	Order	Level
1	Administrative control is carried out continuously and periodically	4.2	0.8	1	High
2	There is sudden censorship that is not tied to a specific time	3.92	0.879	2	High
3	There is a department specialized in auditing and investigating the performance of administrative control procedures	3.764	0.799	3	High
4	The company follows up on deviations and problems that are discovered	3.712	0.872	4	High
5	The Administrative Control Department is an entity independent of the senior management of the company	3.688	0.965	5	High
Arithmetic average average		3.857	0.863		High

From Table (7), the average arithmetic mean of the dimension (administrative control) is relatively high, which is (3.857) and the standard deviation is (0.863). The paragraph "Administrative control is carried out continuously and regularly" has a high arithmetic mean (4.2) and standard deviation (0.8). The paragraph

"Administrative control department is regarded as an entity independent of management" has an arithmetic mean of (3.688) and a standard deviation of (0.965).

Marketing Strategies

Table 7: Arithmetic means and standard deviations of administrative control dimensions

Paragraph number	Paragraphs	Arithmetic mean	Standard deviation	Order	Level
1	Innovative marketing strategies contribute to market share and company share.	3.948	0.919	1	High
2	Market analysis and competition research help determine successful marketing strategies	3.9	0.837	2	High
3	Building relationships with returning customers is an important part of your marketing strategy.	3.88	0.97	3	High
4	Aligning marketing efforts with target audiences helps achieve marketing goals	3.816	0.913	4	High
5	Continuous and effective marketing process management contributes to the company's success	3.78	0.996	5	High
6	The Importance of Using Social Media as One of the Most Effective Marketing Tools	3.768	0.893	6	High
7	Provide high-quality products that enhance your marketing strategy	3.76	0.917	7	High
8	Provide offers and discounts to increase customer interest	3.704	0.812	8	High
9	Responding quickly to customer needs is an important part of marketing strategy	3.696	0.942	9	High
10	Measuring marketing campaign tools and evaluating their results can help improve future strategies	3.576	1.256	10	High
Arithmetic average average		3.783	0.688		

From Table (8), it can be seen that the average arithmetic mean of the dimension (marketing strategy) is high, reaching (3.783) with a standard deviation of (0.688). The paragraphs that point out that (innovative marketing strategies contribute to market and company share) show a high arithmetic mean (3.948) and standard deviation (0.919). While the paragraphs that point out that (measuring marketing campaign tools and evaluating their results help

improve future strategies) show a high level of arithmetic mean, reaching (3.576) with a standard deviation of (1.256).

Hypothesis Testing

Main hypothesis: Financial management efficiency has a statistically significant effect on the marketing strategy of Zain Telecom in Iraq at a significance level of less than 0.05.

Table 8: Shows the decline in efficiency of financial management compared to marketing strategies

Variable	Marketing Strategies				
	BETA	R2	Adjusted coefficient of determination	F test	T Test
Financial Management Efficiency	0.547	0.637	0.633	13.759	1.730
Probability function				0.000	0.000

Table (8) shows that the influence factor of financial management efficiency on marketing strategy is (0.547). The coefficient of determination (0.637) and the coefficient of determination of ratio (0.633) indicate that financial

management efficiency represents (63.7%) of the variation in marketing strategy, while (36.3%) is caused by other factors. The F value reaches (13.759) and the significance level is (0.000), which is less than (0.05). The t-test is

(1.730). The significance level is (0.000), which is less than (0.05). Therefore, the researcher concluded that the hypothesis was accepted.

First Sub-Hypothesis: Financial planning has a statistically significant effect on the marketing strategy of Zain Telecom in Iraq at a significance level less than 0.05.

Table 9: Shows the decline in marketing strategy financial planning

Variable	Marketing Strategies				
	BETA	R2	Adjusted coefficient of determination	F test	T Test
Financial Planning	0.486	0.538	0.534	11.814	2.623
Probability function				0.000	0.000

Table (9) shows that the influence factor of financial planning on marketing strategy is (0.486). The coefficient of determination is (0.538) and the coefficient of determination is (0.534), which indicates that financial planning represents (53.8%) of the changes in marketing strategy, while (46.2%) are caused by other factors. The F value is (11.814) and the significance level is (0.000), which is less than (0.05). The t-

test is (2.623). The significance level is (0.000), which is less than (0.05). Therefore, the researcher concluded that the hypothesis is accepted.

Second sub-hypothesis: There is a statistically significant effect at a significance level of less than 0.05. Internal Control of Zain Telecom’s Marketing Strategy in Iraq.

Table 10: Shows the decline in internal control of marketing strategies

Variable	Marketing Strategies				
	BETA	R2	Adjusted coefficient of determination	F test	T Test
Internal Control	0.514	0.673	0.671	17.437	1.562
Probability function				0.000	0.000

Table (10) shows that the influence factor of internal control on marketing strategy is (0.514). The coefficient of determination is (0.673) and the coefficient of determination is (0.671), which indicates that internal control represents (67.3%) of the variation in marketing strategy, while (32.7%) is caused by other factors. The F value is (17.437) and the significance level is (0.000), which is less than

(0.05). The t-test is (1.562). The significance level is (0.000), which is less than (0.05). Therefore, the researcher concluded that the hypothesis is accepted.

Third sub-hypothesis: There is a statistically significant effect at a significance level less than 0.05. Administrative Control over Zain Telecom’s Marketing Strategy in Iraq.

Table 11: Shows the decline in administrative control over marketing strategies

Variable	Marketing Strategies				
	BETA	R2	Adjusted coefficient of determination	F test	T Test
Administrative Control	0.537	0.646	0.644	14.838	1.659
Probability function				0.000	0.000

Table (11) shows that the influence factor of administrative control on marketing strategy is (0.537). The coefficient of determination is (0.646) and the coefficient of determination is (0.644), which indicates that administrative control accounts for (64.6%) of the variance in marketing strategy, while (35.4%) is caused by other factors. The F value is (14.838) and the significance level is (0.000), which is less than (0.05). The t-test is (1.659). The significance level is (0.000), which is less than (0.05). Thus, the researcher concludes that the hypothesis is accepted.

Conclusion

1. Based on the research conducted, the following conclusions can be drawn:
2. Confirm that financial management efficiency plays a vital role in determining Zain Telecom’s marketing strategy in Iraq.
3. Demonstrate the importance of finding a balance between profit and effective monetary investment to ensure the success of marketing strategies.
4. Emphasize that the ability to make smart financial decisions can increase a company’s competitiveness and ability to meet the challenges of the Iraqi

- telecommunications market.
5. Link financial management efficiency to a company’s ability to implement innovative and sustainable marketing strategies in a complex business environment.
 6. Emphasize the importance of transparency and good communication between the financial and marketing teams to achieve the company’s goals successfully.

Recommendations

Based on the above conclusions, the following recommendations can be made:

1. Improve communication and collaboration between Zain Telecom Iraq's financial management and marketing departments to ensure the continued achievement of organizational goals.
2. Promote continuous training and development of administrative and marketing cadres to improve financial awareness and enhance their ability to make correct strategic decisions.
3. Regularly evaluate the efficiency of financial management and analyze its impact on marketing strategies by reviewing financial performance and

- analyzing key data and indicators.
4. Promote the application of smart technology and software in financial and marketing operations management to improve efficiency and effectiveness.
 5. Use internal and external R&D insights to explore new opportunities and develop innovative marketing strategies to reflect Zain Telecom's vision in Iraq.

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