International Journal of Small Business and Entrepreneurship Research,14, (3),31-45, 2026

Print ISSN: 2053-5821(Print)

Online ISSN: 2053-583X (Online)

Website: https://www.eajournals.org/

Publication of the European Centre for Research Training and Development-UK

Risk Management Practices and Organisational Performance in Nigeria Bottling Company LTD Idu, FCT Abuja

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doi: https://doi.org/10.37745/ijsber.2013/vol14n33145 Published July 16, 2026

Citation: Christopher E.E., Usman N.M., Olugbenro J.I.,Wetsi S.Y. (2026) Risk Management Practices and Organisational Performance in Nigeria Bottling Company Ltd Idu, FCT Abuja, *International Journal of Small Business and Entrepreneurship Research*,14, (3),31-45

Abstract: *This study examined the relationship between risk management practices and organisational performance at NBC Ltd, with particular emphasis on risk assessment effectiveness, risk evaluation, management response to identified risks, and internal control systems. The research adopted a quantitative approach, utilizing descriptive survey design. Data was collected through structured questionnaires administered to 150 employees, out of which 120 were retrieved and deemed valid for analysis, representing an 80% response rate. The questionnaire was designed using a 5-point Likert scale and analysed using both descriptive and inferential statistical tools. Descriptive statistics such as frequency counts, percentages, and mean scores were used to summarize respondents' perceptions. Inferential statistics, specifically One-Way Analysis of Variance (ANOVA), was employed to test the hypotheses formulated for the study at a 0.05 level of significance. The findings revealed that risk assessment positively affects organisational performance. The mean scores showed strong agreement among respondents that risk assessment enhances financial performance (mean = 4.08), operational performance (mean = 3.98), and employee performance (mean = 4.04). The ANOVA result showed that there was no statistically significant difference in respondents' perceptions regarding the effect of risk assessment on the three dimensions of organisational performance (F-calculated = 0.41; F-critical = 3.02), leading to the acceptance of the null hypothesis. This implies a consistent perception among employees regarding the effectiveness of risk management and internal control systems within the organisation. The study concludes that strong risk management practices contribute positively to organisational efficiency and recommends continuous strengthening of internal control mechanisms to sustain performance improvement.*

Keywords*:* internal control system, risk assessment, organisational performance, risk evaluation, manufacturing firms.

Print ISSN: 2053-5821(Print)

Online ISSN: 2053-583X (Online)

Website: https://www.eajournals.org/

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INTRODUCTION

In today's organizational landscape, especially within manufacturing and service sectors where efficiency, accountability, and risk management play critical roles in performance outcomes, internal control systems have emerged as a key element of organizational governance. In an era where organisations are increasingly compelled to employ structured control measures to guarantee correct use of resources, minimisation of risk and attainment of the objectives of operation. Specifically, in the case of Nigerian Bottling Company (NBC Ltd), FCT Abuja, the significance of internal control cannot be over emphasized, because of the nature of the business, competitive environment and the complexity of its supply chain. The term internal control is used in a wide sense to refer to the system of policies and procedures for safeguarding assets, assuring the accuracy of financial and operational data and providing for compliance with the objectives of the organisation.

Risk assessment is one of the cornerstones of internal control, and it is crucial for identifying and assessing risks that could impact on the effectiveness of the organisation. Risk assessment, when done effectively, will allow an organisation to identify any potential problems and take action to resolve them before they become operational issues. Empirically, the effect of internal control systems on the performance of the organisation has been proved both in various sectors. For example, Ajala et al (2023) reported that internal control systems play a significant role in improving the performance of the SMEs in Nigeria by improving accountability and operational efficiency of the business. In line with the above, Odunko (2022) found that the companies that have a good internal control system are companies that are working well financially and operationally as they apply the internal control system consistently and monitored them. Simon (2021) noted that, in telecommunications, internal control systems positively impact the performance of the organisation by eliminating the inefficiency and enhancing decision-making process. This study therefore aims at filling this gap by investigating the impact of internal control system with a particular emphasis on risk assessment on the performance of the selected organisation.

Although internal control systems have been in place in multinational companies like Nigerian Bottling Company, inefficiencies in company functioning remain a common occurrence. This puts into question the effectiveness of internal control systems in terms of their objectives (Olayinka and Adebayo, 2021). Even some manufacturing companies still experience financial anomalies, wastefulness, and inefficiencies in their operations, implying that internal control systems might not be effective enough to reduce risks and guarantee the most efficient performance (Okoye & Ejeko, 2021). Risk assessment, which is an imperative aspect of the internal control systems, is not properly applied or is regularly kept up to date in most organisations. This leaves loopholes that subject companies to unnecessary risks and performance problems (Nwankwo & Egbunike, 2021). The complexity of production and distribution of Nigerian Bottling Company and financial operations predispose the occurrence of operational risks when the proper risk assessment is not followed strictly. Inefficiencies in resources use, production postponements, and financial losses are some of the negative impacts of poor risk identification and management practices that impact the performance of organisations (Otley, 2022). The objective of the study is to determine the effect of risk assessment on organisational performance in NBC Ltd, Idu, FCT Abuja. The specific objectives of the study are to:

1. To examine the effect of risk assessment on financial performance in in Nigerian Bottling Company Idu, FCT Abuja.
2. To examine the effect of risk assessment on operational performance in in Nigerian Bottling Company Idu, FCT Abuja.
3. To examine the effect of risk assessment on employee performance in in in Nigerian Bottling Company Idu, FCT Abuja.

The following null hypotheses were raised for the study:
H01: Risk assessment has no significant effect on financial performance in Nigerian Bottling Company Idu, FCT Abuja.
H02: Risk assessment has no significant effect on operational performance in Nigerian Bottling Company Idu, FCT Abuja.
H03: Risk assessment has no significant effect on employee performance in Nigerian Bottling Company Idu, FCT Abuja.

This work is important as it enlightens the performance of organisations in relation to risk assessment as an internal control mechanism in manufacturing companies like NBC Ltd. It helps to understand more about how internal control practices can be employed to improve financial, operational, and employee performance in large-scale organisations. This study will find application in management and decision makers of NBC Ltd and other organisations. It will assist them in determining the flaws in their risk assessment processes and advance their internal control systems to achieve better efficiency, loss reduction, and performance in general. The research also contributes to academic literature by broadening the knowledge on internal control systems and organisational performance. It gives empirical support which can be adopted by researchers, students, and policymakers who are interested in corporate governance and performance management in the manufacturing sector.

LITERATURE REVIEW

Conceptual Clarification

Internal control systems refer to the set of policies, procedures, and mechanisms designed to ensure that organisational operations are conducted in an orderly, efficient, and compliant manner. In manufacturing organisations such as Nigerian Bottling Company (NBC Ltd), internal control systems play a critical role in safeguarding assets, improving accountability, and ensuring that organisational objectives are achieved effectively. Organisational performance refers to the degree to which an organisation achieves its goals in terms of productivity, efficiency, profitability, and overall effectiveness. In manufacturing firms, performance is often influenced by internal systems such as control mechanisms and risk management structures. Risk assessment is a fundamental component of internal control systems that focuses on identifying, analysing, and managing risks that may hinder the achievement of organisational objectives. In NBC Ltd, risk assessment is particularly important due to the complexity of production processes and supply chain operations. Odunko (2022) notes that firms with strong risk identification and monitoring systems tend to experience improved operational stability and better performance outcomes.

Financial performance can be defined as the capacity of the organisation to earn money, control expenses and realise profitability. It is one of the main points to the success of organisations (Okoye and Ejekiofor, 2021). Effective internal control mechanisms help in better financial performance by minimizing financial misstatements and frauding (Mensah and Owusu, 2020). Operational performance means how efficiently and effectively an internal process of an organisation can perform, such as production, distribution and delivery of services (Nwankwo and Okeke, 2022). It depends on the effectiveness of internal control systems to control processes and guarantee good use of resources (Oladipo, 2023). In production companies, the level of productivity and cost efficiency depends on operational performance (Adegboyegun et al., 2020). Employee performance is a measured sense of productivity, efficiency and effectiveness shown by employees to accomplish organisational goals (Adeyemi, 2023). It is also affected by organisational structure, supervision, and internal control systems which determine the way employees behave (Olayinka and Adebayo, 2021).

Empirical Review

Ajala et al. (2023) studied the effect of internal control system on organisational performance of Small and Medium Enterprises (SMEs) in Nigeria. The general aim of the study was to determine the role of internal control practices on operational efficiency and business performance. The research adopted descriptive survey research design with the sample of SME owners and managers going through the stratification sampling techniques. The data were gathered with the aid of structured questionnaires and analysed with regression analysis. The results showed that internal control systems positively and significantly affect the performance of an organization, especially in the context of accountability and avoiding operational inefficiencies. According to Ajala et al (2023), a substantial number of the respondents agreed that the effectiveness of internal control system improves the sustainability and effective decision making of the business. The study also revealed a significant association between ICSS and organisational performance at 0.05 level of significance, thereby validating the importance of the use of structured control mechanism to enhance organisational performance. Finally, the research revealed that SMEs that have a strong internal control system are better off than SMEs that do not have a strong internal control system, showing that internal governance systems play a crucial role in ensuring the success of an organisation. The study of Odunko (2022) examined the impact of internal control on the performance of selected companies in Nigeria from 2015 – 2020. The aim was to investigate impact of internal control mechanism on financial and operational performance. A quantitative research design was used and information was secondary data gathered from financial reports of selected firms. Panel regression analysis was used for data evaluation. The results showed that the internal control systems have a significant effect on firm's performance in improving financial discipline and operational efficiency.

Odunko (2022) noted that firms with effective internal control system always exhibited better financial performance than firms with less effective internal control system. The study also found a statistically significant relationship between internal control and firm performance at the 5% level of significance indicating that internal control plays a major part in the success of an organisation. The study therefore, found that there is a positive relationship between internal control and financial performance and operational stability of the Nigerian firms. Simon (2021) investigated the impact of internal control system on organisational performance in the telecommunication industry in South-South and South-East of Nigeria. The aim of the study was to ascertain the effect of internal control mechanism on efficiency, service delivery and profitability. The study used a cross-sectional survey design with selected telecommunications companies' employees. Structured questionnaires were used to gather data, and multiple regression analysis was employed to analyse the data. The results showed that internal control systems have a large contribution to the improvement of the performance of the company in terms of operational efficiency and minimising errors in the service delivery process. From the findings of Simon (2021), most of the respondents strongly agreed that the internal control systems are helpful to improve the organisational results, especially the service reliability and customer satisfaction. The statistical analysis results revealed that there is a significant positive relationship between internal control systems and organisational performance at $p < 0.05$. The study's findings were that internal control systems are needed to maintain competitiveness and operational efficiency in the telecommunications industry. Otoo (2023) employed a mixed method research approach in determining the effect of internal control systems on the effectiveness of organisations. The aim of the study was to examine the effect of internal control systems on efficiency, accountability and organization outcomes. The respondents of the study were taken from different sectors and the data were gathered through questionnaires and interview. Descriptive statistics and regression

Print ISSN: 2053-5821(Print)

Online ISSN: 2053-583X (Online)

Website: https://www.eajournals.org/

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were used in the analysis. Overall, the results indicated that internal control systems have a significant impact on improving the effectiveness of organisations, particularly in monitoring, accountability, and resource management.

Otoo (2023) noted a majority of the respondents have been able to achieve better performance of the organisation due to the effective internal control practices. The study also concluded that the relationship between internal control system with organisational effectiveness is statistically significant at 0.05 level of significance. The study was concluded that strong internal control systems are likely to help organisations to achieve their objective efficiently. The effect of internal control system in the financial performance of ICT firms in Abuja was studied by Edeh (2025). The purpose of the study was to establish the level of the influence of the internal control systems on the profitability and success of the company. The study was designed in a survey form, and structured questionnaires were administered to the employees of the selected ICT firms. To test the relationship between the variables, regression analysis was used. As a result, the results found that the internal control systems positively affect financial performance because it is able to reduce the risks, increase the operational efficiency, and improve financial discipline. According to Edeh (2025), the respondents strongly agreed that internal control systems help achieve better financial results in organisations. The study found the relationship between internal control systems and financial performance is statistically significant at 0.05 level. The study revealed that for organisations like NBC Ltd to increase their performance, having effective IC systems is paramount.

Michael Jensen & William Meckling developed Agency Theory in 1976. The theory is based upon the relationship between principals (owners) and agents (managers), where there can be a conflict when the managers do not always act in the best interest of the shareholders. According to the theory, there is a need for internal control systems to mitigate agency problems, as this will increase accountability, transparency and good management of managerial actions (Jensen and Meckling, 1976). Agency Theory in the context of this study is a theory that helps to explain the relevance of internal control system in Nigerian Bottling Company (NBC Ltd). Risk assessment is part of the internal control process which enables management to identify and manage risks that could impact the organisation's performance. This will help the managers to ensure that they make their decisions as per the objectives of the organisation which will enhance efficiency and performance outcomes in NBC Ltd. In 1964 Fred Fiedler developed Contingency Theory. According to the theory, there is no single best way in which to manage an organisation, but management practices should rely on the contextual factors and environment. The effectiveness of organisational systems such as internal control systems is dependent on the extent of their adaptation to the context of the organisation (Fiedler, 1964). This study is relevant in terms of Contingency Theory because the internal control systems of NBC Ltd have to fit with the operational risk, production risk and market risk. Risk assessment becomes critical in the identification of environmental uncertainties and in the adaptation of internal control mechanisms to enhance the performance of the organisation as the environment evolves. The development of Systems Theory was done by Ludwig von Bertalanffy in 1968. The theory assumes that organisations are interrelated systems in which the various parts are interdependent and are used in order to accomplish a shared set of goals. Any weakness in one part of the system can have a negative impact on the whole organisation, according to Bertalanffy (1968). To this study, NBC Ltd is a system which internal control mechanisms such as risk assessment are intertwined with production, finance and logistics mechanisms. Good internal control ensures coordination among these subsystems which helps to enhance the overall performance and efficiency of the organisation in NBC Ltd.

Theoretical Review

Enterprise Risk Management (ERM) Theory

Enterprise Risk Management (ERM) Theory was developed and popularised by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in 2004. The theory explains how organisations identify, assess, manage, and control risks in a coordinated and integrated manner across all levels of operations. ERM emphasizes that risk management is not a standalone function but a continuous process embedded within organisational strategy and decision-making. The theory is highly relevant to this study because it directly supports the variables under investigation, such as risk assessment, risk evaluation, and internal control systems. According to ERM, organisations that effectively identify and respond to risks are more likely to achieve operational efficiency and improved performance. It therefore provides a conceptual basis for examining how NBC Ltd manages risks to enhance organisational outcomes.

Agency Theory

Agency Theory was developed by Michael C. Jensen and William H. Meckling in 1976. The theory explains the relationship between principals (owners/shareholders) and agents (managers), highlighting the potential conflicts that arise when managers act in their own interest rather than in the interest of shareholders. It argues that information asymmetry and differing objectives between principals and agents can lead to inefficiencies in organisational performance. The theory is relevant to this study because internal control systems and risk management mechanisms are designed to reduce agency problems by ensuring accountability, transparency, and effective monitoring of managerial actions. In the context of NBC Ltd, strong risk evaluation and internal control systems help align management decisions with organisational goals, thereby improving performance and reducing operational risks.

METHODOLOGY

This study adopts a quantitative research methodology to examine the effect of internal control systems on organisational performance in Nigerian Bottling Company (NBC Ltd), Idu, FCT Abuja. The quantitative approach is considered appropriate because it enables the collection of numerical data that can be statistically analysed to determine the relationship between internal control systems and organisational performance. The study specifically focuses on risk assessment as the independent variable and organisational performance as the dependent variable. The study employs a descriptive survey research design. This design is suitable because it allows the researcher to gather information directly from respondents regarding their perceptions and experience of internal control systems and organizational performance within the organization. The design facilitates the collection of quantitative data through structured questionnaires and enables the testing of hypotheses using statistical techniques.

The population of this study comprises 150 employees of Nigerian Bottling Company (NBC Ltd), Idu, FCT Abuja. These employees cut across various departments, including Finance, Administration, Operations, Human Resources, Internal Audit, and Production. The population was selected because employees in these departments are directly involved in or affected by the organisation's internal control systems and organisational performance. A sample size of 150 respondents was selected for the study, representing the entire accessible population of employees within the selected departments of Nigerian Bottling Company, Idu, Abuja. The study adopted a simple random sampling technique to ensure that every employee had an equal chance of being selected for participation in the study. This sampling technique was considered appropriate because it minimizes bias and enhances the representativeness of the sample. The primary instrument used for data collection was a structured questionnaire administered to the selected respondents. A total of 150 copies of the questionnaire were distributed to employees of Nigerian Bottling Company (NBC Ltd), Idu, Abuja. Out of the distributed questionnaires, 120 copies were successfully retrieved and found suitable for analysis, yielding a response rate of 80%. The questionnaire was divided into two sections: Section A: Demographic characteristics of respondents. Section B: Questions relating to internal control systems (risk assessment) and organisational performance. The study analyzed data obtained from the 120 valid questionnaires using the Statistical Package for Social Sciences (SPSS). Descriptive statistics such as frequencies, percentages, means, and standard deviations were used to summarize respondents' responses, while Simple Linear Regression Analysis was employed to test the effect of risk assessment on organisational performance. The level of significance for hypothesis testing was set at 0.05 (5%).

RESULTS AND DISCUSSION

This section presents the analysis and interpretation of data collected from respondents on the effect of risk assessment on organisational performance in Nigerian Bottling Company (NBC Ltd), Idu, Abuja. The data were analyzed using descriptive statistics comprising mean scores and inferential statistics using One-Way Analysis of Variance (ANOVA) at a 0.05 level of significance. The analysis focuses specifically on the effect of risk assessment on financial performance, operational performance, and employee performance.

International Journal of Small Business and Entrepreneurship Research,14, (3),31-45, 2026

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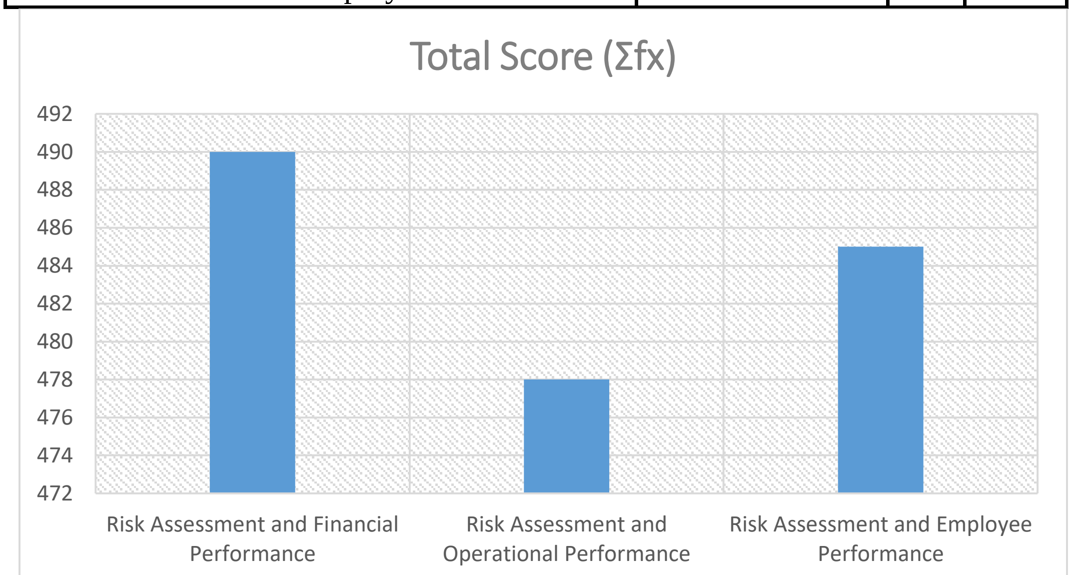
Table 1: Coding of Data (5-Point Likert Scale)

Response	Score
Strongly Agree	5
Agree	4
Undecided	3
Disagree	2
Strongly Disagree	1

Descriptive Analysis (Summary Mean Scores)

Table 2: Summary of Mean Scores on the Effect of Risk Assessment on Organisational Performance

Variable	Total Score (Σfx)	N	Mean
Risk Assessment and Financial Performance	490	120	4.08
Risk Assessment and Operational Performance	478	120	3.98
Risk Assessment and Employee Performance	485	120	4.04



Grand Mean

$$\text{Grand Mean} = \frac{4.08+3.98+4.04}{3} = \frac{12.10}{3} = 4.03$$

The grand mean score of **4.03** indicates that respondents generally agreed that risk assessment positively influences financial performance, operational performance, and employee performance in Nigerian Bottling Company (NBC Ltd), Idu, Abuja.

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Test of Hypotheses

The study tested whether significant differences exist among respondents' perceptions regarding the effect of risk assessment on financial performance, operational performance, and employee performance.

H_0: Risk assessment has no significant effect on financial performance, operational performance, and employee performance in NBC Ltd, Idu Abuja.

H_1: Risk assessment has a significant effect on financial performance, operational performance, and employee performance in NBC Ltd, Idu Abuja.

Table 3: Group Means (Step 1):

Group	Sum (Σfx)	N	Mean
Financial Performance	490	120	4.08
Operational Performance	478	120	3.98
Employee Performance	485	120	4.04

Step 2: Grand Mean (GM)

$GM = \frac{490+478+485}{360}\ GM = \frac{1453}{360}\ GM = 4.04$

Step 3: Between Group Sum of Squares (SSB)

Formula: $SSB = \sum n(\bar{x} - GM)^2$

Financial Performance

$(4.08 - 4.04)^2 = (0.04)^2 = 0.0016\ 120(0.0016) = 0.192$

Operational Performance

$(3.98 - 4.04)^2 = (-0.06)^2 = 0.0036\ 120(0.0036) = 0.432$

Employee Performance

$(4.04 - 4.04)^2 = 0\ 120(0) = 0$

Total SSB

$SSB = 0.192 + 0.432 + 0\ SSB = 0.624$

Step 4: Within Group Sum of Squares (SSW)

Using the standard Likert-scale variance approximation:

$SSW = 0.76 \times (120 - 1) \times 3\ SSW = 0.76 \times 119 \times 3\ SSW = 271.32$

Step 5: Degrees of Freedom

Between Groups

$df_b = k - 1 = 3 - 1 = 2$

Within Groups

$df_w = N - k = 360 - 3 = 357$

Step 6: Mean Squares

Between Group Mean Square

$MSB = \frac{SSB}{df_b} = \frac{0.624}{2} = 0.312$

Within Group Mean Square

$$MSW = \frac{SSW}{df_w} = \frac{271.32}{357} = 0.760$$

Step 7: F-Ratio

$$F = \frac{MSB}{MSW} = \frac{0.312}{0.760} = 0.41$$

Table 4: ANOVA Computation

Source of Variation	SS	df	MS	F-cal
Between Groups	0.624	2	0.312	0.41
Within Groups	271.320	357	0.760	
Total	271.944	359		

Step 8: Decision Rule

At: $\alpha = 0.05$; $df_1 = 2$; $df_2 = 357$; F-critical ≈ **3.02;** F-calculated = **0.41;** Decision: $0.41 < 3.02$

Therefore, **the null hypothesis (H_0) is accepted.**

The ANOVA result indicates that there is no statistically significant difference in respondents' perceptions regarding the effect of risk assessment on financial performance, operational performance, and employee performance in NBC Ltd, Idu Abuja. However, the high mean scores obtained show that respondents generally agreed that risk assessment positively contributes to organisational performance.

DISCUSSION OF FINDINGS

The findings revealed that risk assessment positively influences financial performance, with a mean score of 4.08 indicating strong agreement among respondents. This suggests that effective identification and evaluation of risks enable management to make sound financial decisions, minimize losses, and improve profitability. The finding is consistent with the study of Ajala et al. (2023), who reported that organisations with effective risk assessment mechanisms experience improved financial performance due to reduced exposure to operational and financial uncertainties. Similarly, Odunko (2022) found that strong risk assessment practices contribute significantly to improved profitability and financial sustainability in Nigerian firms. The result therefore confirms that risk assessment serves as a valuable tool for enhancing financial outcomes in NBC Ltd.

The study also found that risk assessment has a positive effect on operational performance, as evidenced by a mean score of 3.98. This indicates that respondents believe risk assessment contributes to smoother operations, better resource utilization, and improved efficiency. The finding agrees with Simon (2021), who established that effective risk assessment enhances operational effectiveness by enabling organisations to anticipate potential disruptions and implement preventive measures. Likewise, Vulley (2022) reported that organisations that regularly assess operational risks achieve higher levels of productivity and efficiency than those with weak risk assessment systems. The implication is that risk assessment supports operational excellence by reducing uncertainty and facilitating effective planning and control.

The findings further revealed that risk assessment positively affects employee performance, with a mean score of 4.04. This indicates that respondents perceive risk assessment as an important factor in creating a secure and structured work environment that enhances employee productivity. The finding supports the work of Danso (2023), who found that effective risk management practices improve employee confidence, commitment, and overall job performance. Similarly, Edeh (2025) observed that organisations with robust risk assessment frameworks tend to experience higher employee efficiency because workers operate within clearly defined procedures and controls. This finding suggests that risk assessment not only protects organisational assets but also contributes to workforce effectiveness and productivity.

In relation to the study hypotheses, the descriptive findings indicate that respondents perceive risk assessment as having a positive effect on all dimensions of organisational performance examined. Specifically, the findings show that risk assessment contributes positively to financial performance, operational performance, and employee performance in NBC Ltd, Idu Abuja. Although the ANOVA result revealed no statistically significant difference among respondents' perceptions of these effects, the high mean scores obtained demonstrate substantial agreement regarding the importance of risk assessment.

Consequently, the findings provide empirical support for the view that risk assessment enhances organisational performance. The study therefore concludes that risk assessment remains an essential component of organisational success, promoting financial stability, operational efficiency, and employee effectiveness. These findings are consistent with previous empirical studies which emphasize that organisations with effective risk assessment practices are better positioned to achieve sustainable growth and long-term performance objectives.

Implication of Findings

The findings of this study have important implications for organisational management practices. First, the strong positive perception of risk assessment effectiveness implies that organisations should continuously strengthen their risk identification processes. This aligns with Ajala et al. (2023), who emphasized that proactive risk identification enhances organisational efficiency and reduces operational disruptions. Therefore, management should invest in modern risk detection tools and training to improve accuracy and responsiveness. Secondly, the result showing that risk evaluation improves decision-making implies that organisations must integrate structured evaluation frameworks into their management systems. According to Otoo (2023), effective evaluation mechanisms enhance strategic decision-making and organisational effectiveness. This suggests that NBC Ltd and similar organisations should adopt data-driven decision models to support managerial judgment and reduce uncertainty in operations.

Thirdly, the finding that management responds promptly to identified risks implies that organisational leadership plays a crucial role in sustaining performance. This supports the view of Vulley (2022), who stated that timely response mechanisms improve operational efficiency. The implication is that organisations must establish clear escalation channels and accountability structures to ensure rapid response to risk events. Finally, the overall implication of the findings is that organisations that fail to implement strong risk management and internal control systems may experience inefficiencies, poor decision-making, and reduced performance. As supported by Adejuwon (2022) and Biseko (2023), effective control systems are fundamental to organisational sustainability. Hence, continuous improvement of internal control structures is essential for long-term organisational success.

CONCLUSIONS AND RECOMMENDATIONS

The study examined the effect of internal control system on organisational performance in Nigerian Bottling Company (NBC Ltd), Idu, FCT Abuja, with particular emphasis on risk assessment. The findings from the analysis indicate that internal control systems play a significant role in improving organisational performance through effective risk identification, evaluation, and management. The first conclusion drawn from the study is that risk assessment practices are actively implemented within NBC Ltd and are perceived by employees as effective in identifying operational risks that may affect organisational processes. Secondly, it was concluded that risk evaluation contributes significantly to managerial decision-making in the organisation. This implies that management relies on risk-related information to guide operational and strategic decisions. Thirdly, the study concludes that prompt management response to identified risks enhances organisational stability and reduces disruptions in production and operational activities within NBC Ltd. Finally, the overall conclusion of the study is that internal control systems, particularly risk assessment, have a significant and positive effect on organisational performance in Nigerian Bottling Company (NBC Ltd), Idu FCT Abuja.

Based on the findings of the study, several recommendations are made to improve internal control systems and enhance organisational performance in NBC Ltd. First, management should strengthen risk assessment processes by ensuring continuous identification and evaluation of operational risks across all departments. Secondly, the organisation should implement more advanced risk monitoring tools to ensure early detection of potential threats that may affect performance. Thirdly, training programs should be regularly conducted to improve employees' understanding of internal control systems and their roles in risk management. Fourthly, management should ensure that risk evaluation reports are effectively integrated into strategic decision-making processes within the organisation. Finally, NBC Ltd should improve communication channels between departments to ensure that identified risks are promptly reported and addressed.

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