

عنوان مقاله:

The effect of cultural, social and ethical capital on audit quality

محل انتشار:

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خلاصه مقاله:

Given that auditors, as economic entities, do not do anything that would impair their long-term economic well-being, there is moral capital alongside the economic outlook. In addition, given that company auditors are professionals who have a social duty to support their owners and other stakeholders, social capital causes them to not only strive economically for their own benefit but also their commitment. To act independently of any interests of departments and individuals. Cultural capital, on the other hand, plays a unique role in the professional integrity of the accountant while performing audit and judgment work. Therefore, the purpose of this study was to design a model of the impact of cultural, social and moral capital on the auditors' quality. In this study, sampling is a census (census) and based on this, all statistical samples are ۳۵۰ people. The results show that cultural capital (۸۹٪)، social capital (۸۵٪) and moral capital (۸۶٪) have a significant effect on auditor quality.

کلمات کلیدی:

Cultural capital, Social capital, Moral capital, Auditor quality

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