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Designing a model related to the impact of cultural, social and moral capital on the auditor's independence based on the structural equation approach

Hossein shoja, PhD student in accounting , Qom branch, Islamic azad University, Qom, iran. h.shoja1380@gmail.com
Mohammad reza mehrabanpour*, Assistant professor of accounting, farabi campus, university of tehran, iran. mehrabanpour@ut.ac.ir
Hossein jahangirnia, Assistant professor of accounting, Qom branch, Islamic azad University, Qom, iran. hosein-jahangirnia@yahoo.com
Reza gholami jamkarani, Assistant professor of accounting, Qom branch, Islamic azad University, Qom,iran. accountghom@gmail.com

Abstract- Given that auditors in the economic field do not take action that would jeopardize their long-term economic situation, there is ethical capital associated with an economic outlook. Also given that corporate auditors are accounting professionals who have a social duty to protect their employers and other stakeholders, so based on social capital, they should not only strive for personal gain economically, but also They must act independently of any interests associated with parts of a company or organization or individual. On the other hand, cultural capital also has a special role in the integration of the accounting profession during auditing and pharmaceuticals. Therefore, the purpose of this study is to design a model of the impact of cultural, social and moral capital on the auditor's independence.
This research is based on descriptive-survey method and with the distribution of questionnaires among the statistical population. Here the statistical population includes the audit organization and audit firms. The face and content validity of this article was confirmed by the professors in the item editing section and from a quantitative point of view, confirmatory factor analysis was used to evaluate the validity. Instrument-related reliability was also calculated and confirmed by Cronbach's Alpha. In data analysis, structural equation method and Spss and lisrel software were used. In this study, census sampling has been used, so the total statistical sample is 350 people. The results show that cultural capital (89 percent), social capital (85 percent) and moral capital (86 percent) have a significant effect on auditor independence.

Keywords: cultural capital, social capital, moral capital, auditor independence
References: Mohammad Reza Mehrabanpour, Hossein Shoja, Hossein Jahangirnia, Reza Gholami Jamkarani (2020).

I. INTRODUCTION

We now live in an age where there are many organizations and individuals around us. Each of these organizations and individuals has a specific role and strives and competes with each other to achieve a specific goal. The existence of capital in society is such that its existence cannot be considered for a specific context of society. In fact, it can be said that "the whole society is covered by capital" (Jenkins, 2005: 136). We can also categorize capital into four areas: economic capital, social capital (ie, types of valuable relationships with others), cultural capital (ie, types of legitimate knowledge) and symbolic capital (ie prestige and social honor). Another capital that has been created gradually is moral capital. Moral capital has been created from its accumulation over time and based on the wisdom and philosophy of thinkers of past and present ages and its reproduction in daily interactions. Ethical capital can also be the source of other types of capital such as social capital and a factor in improving the quality of human capital and reducing organizational costs and sustainability of organizational resources. Moral capital is undoubtedly an essential capital for the development and promotion of ethics (Omran Salehi, Tarjani, 2016).
Some sociologists, such as Bourdieu, assume that these capitals are interrelated and that their types are interchangeable, but that the conversion rate of each is different. Organizations and individuals may have little or no capital or have negative or positive capital, but in any case, every organization and every individual has capital. Different areas of society have different capitals and these capitals can be seen anywhere in society. Individuals and organizations also have capital, but their amount (more or less) and the direction of capital (negative and positive) are different. Therefore, the relationship between capital

and the rate of conversion of capital to each other is very important and its results are evident in various fields such as marketing, creating fast-paying businesses and creating various educational, scientific, cultural and social centers.

In recent decades, the importance of physical assets and capital has decreased while the importance of intangible assets and capital has increased. Although land, machinery, factories and other physical assets were highly valued in previous decades and were recognized as the main source of capital, intangible assets have now replaced them. Also intangible assets such as cultural capital, social capital and moral capital now play a major role in the success of countries and companies. This becomes even more important when we look at audit-related issues, because the assets of auditing firms are merely intangible assets that are primarily related to the people in the firms. To better understand these intangible assets, a review of these concepts here can reflect how they may affect the concept of auditor independence. Cultural capital is one of the intangible assets of companies that has many effects and its importance shows an increasing trend.

The cultural capital of any society is in fact a set of tangible components such as personal library, valid educational and cultural certificate, field of study, valid certificate from the cultural institutions of the country, etc. Intangible capital also includes items such as patents, national elites, having a music degree, membership in a sports club, membership in religious groups, etc. which is passed down from generation to generation and an important part of the personality and thoughts of individuals in each community, The mediator of influence and adaptation is formed from it. Here managers, as members of society, are subject to the same rule. Organizational behavior and how they function as leaders of economic and executive sectors, in the field of management and in the face of issues such as human resource management, social responsibility related to the economic unit, how to make a profit, how to compete with competitors, having priority or lack of interests A person is undoubtedly influenced by cultural capital and mental beliefs about the interests of the group or organization, etc. Also the effect of cultural capital on consumption causes the activity and lifestyle based on the theory of differentiation to be expressed in such a way that the owners of large cultural capital are distinguished from others by consuming transcendent culture and art. Having more cultural capital, in fact, means having higher cognitive power and tendency to transcendent art due to the greater merit of the owners of this capital (Fazeli, 2003).

In this regard, Bourdieu believes that the upper class of society, in addition to economic and political opportunities, also has cultural and social capital. This issue (like economic capital) causes them to be in a cycle of reproduction and thus increase this cycle and by using cultural capital, their behavioral and speech methods as well as how they function socially from other classes in a different way. That this class, with its cultural facilities and necessities, mentally and visually enter into a structure in which it is different from other classes of society. Social capital is one of the intangible assets of companies. This capital is in fact a new and interdisciplinary concept that has attracted the attention of many researchers and thinkers in the social sciences (Dasgupta & Seregldin, Hassan, Hoti, Zhang, 1999). This concept, as a type of economic asset, creates beneficial collaborations between economic actors and the emergence of synergy in society.

Social capital is in fact a set of environmental characteristics and social relations that can achieve common goals and interests by facilitating cooperation and coordination between individuals. Social capital also improves the economic situation at the micro and macro levels by building trust and developing social relationships between individuals and organizations (Onyx & Bullen 2000, Acquaah 2007, Jha & Chen 2015). In fact, the concept of social capital, ie the internal, cultural and social cohesion of society, the norms and values that dominate the interactions between people and also the institutions within which these norms exist. Social capital also creates a common position for members and networks to use this capital to achieve greater profits and well-being (Soumynanand, 2007). According to the concept of cognitive social capital, three factors, namely religiosity, family values and pluralism, have been considered as the basis and source of social capital in the environment (Dasgupta & Seregldin, 1999, Fukuyama, 2000, Onyx & Bolen, 2000, Adger, 2003, Helliwell & Putnam, 2004).

Moral capital, like other capitals, is created gradually and is the result of its accumulation over time which is created from the wisdom and rationality of the thinkers of the past to the present and its reproduction in the daily interactions of life. Ethical capital can also be the source of other types of social capital and a factor in improving the quality of human capital and reducing organizational costs and ultimately the sustainability of organizational resources which is undoubtedly a necessary issue for the development and promotion of ethical issues (Omran Salehi and Tarjani, 2016). Moral capital causes physical, human and social capital to be directed in a positive and effective way for society and individuals still do not use their hidden human capital to steal or abuse, even when there is no external control over their behavior. Others do not try. These desirable behaviors stem from an internal monitoring. In other words, in this type of monitoring, the moral issues, conscience or moral capital of each person monitors his behavior

(Philips & Lapuck, 2015). Therefore, we can consider sustainable development and moral intelligence as factors of cultural capital.

II. RESEARCH BACKGROUND

Stenmark and Mumford (2011) state in a research that ethical leadership is one of the components of ethical capital and managers can create an ethical environment in their organization. In this regard, Rezae (2002) states that auditors should be independent because this independence allows them to provide a more realistic analysis of financial events to government investors and creditors and other stakeholders and to find unrealistic information in audit financial statements. And then report these. Mehrabanpour, Jandaghi Qomi and Rajab Beigi (2018) in a study, showed that social capital, by creating trust, tendency to cooperation and directing group actions to achieve economic and social synergies, causes the tendency of economic practices towards the goals and Group resources and avoidance of opportunistic behaviors in business interactions. This can greatly reduce the salaries of auditors. Karmian, Mehrabanpour and Moradi (2013) in a study, showed that economic dependence and the provision of non-audit services and the long-term relationship between the auditor and the employer, is a serious threat to the independence of the auditor. This economic dependence has 3 parts: 1- joint provision of audit and non-audit services to the employer 2- economic dependence of the auditing company on the employer 3- long-term relationship between the auditor and the employer.

The auditor's independence is also a mental issue that can be influenced by the auditor's personal characteristics. Here it is naturally expected that the more intangible capital related to the human characteristics of the auditor, the greater the independence of the auditor. For example, an auditor is expected to have cultural capital for tangible assets such as having a personal library and a habit of reading books, having a valid educational and cultural certificate, a field of study and a valid certificate from the country's cultural institutions, etc. and also having intangible assets such as patents, national elites, having a music degree, etc., have a greater ability to show independence than a person who does not have these characteristics. Also an auditor who has social capital can be more resistant to the employer's incorrect requests and the employer simply cannot violate his independence in auditing, but an auditor who lacks social capital performs worse in these cases. In fact, an auditor who has ethical capital will have more independence than an auditor who does not have such capital. Despite the high importance of these intangible assets, ie cultural, social and moral assets that can affect the independence of the auditor, so far no significant research has been done in this field (neither in our country nor internationally).

III. INDEPENDENCE OF THE AUDITOR

Auditor independence means relief from pressures and other factors that reduce the auditor's ability to make fair decisions (Bozorgasl, 2000). Independent auditors must maintain their independence at all stages of the audit. Maintaining independence can be assessed from two aspects:

3-1- Intellectual and mental independence: this type of independence means that auditors should not be influenced by the statements of others

3-2- Behavioral independence: it means that the auditor should always look completely independent in the eyes of third parties. In other words, the auditor should not have an organizational relationship and job affiliation with the employer (Aghaei & Fahimnejad, 2006). According to this definition, independence has two dimensions: 1- intellectual and mental independence 2- behavioral independence. In fact, intellectual independence is a personal trait that cannot be directly assessed by investors and others, so in this definition, we also encounter the concept of behavioral independence. Behavioral independence means the absence of activities, relationships and circumstances in which investors and other stakeholders conclude that there is no unacceptable risk to the auditor's justice.

The purpose of auditor independence is also to support the confidence of investors and other stakeholders in the financial reporting process and the optimal allocation of capital (Bozorgasl, 2000). The main focus of this goal is on the concept of independence as a dimension of qualitative audits that increase the reliability and credibility of reporting. In contrast, the credibility and reliability associated with financial information helps investors and other stakeholders to trust the information available. These results also benefit everyone because they help investors, creditors and other stakeholders make better decisions about resource allocation.

IV. CONCEPTS OF AUDITOR INDEPENDENCE

There are four related concepts regarding auditor independence:

4-1- Factors threatening the independence of the auditor

4-2- Factors protecting the independence of the auditor
4-3- Danger of independence
4-4- The importance of threats and the effectiveness of protections
The purpose of presenting these concepts and underlying principles of auditor independence is to help decision makers analyze issues related to auditor independence (Bozorgasl, 2000).

V. RESEARCH HYPOTHESES

5-1- The main hypothesis
Designing a model for the impact of cultural, social and moral capital on the auditor's independence
5-1-1- Sub-hypotheses
1- To what extent can cultural capital affect the auditor's independence?
2- To what extent can the components of social capital affect the independence of the auditor?
3- To what extent can the components of ethical capital affect the auditor's independence?

VI. RESEARCH METHOD

This research is of inferential-analytical method (ie research in which the sample results are generalized to the whole society for a part of the target population) and in terms of research design, it is of survey type (ie research is based on survey and the main collection tool Data is also a questionnaire) and because this realization tries to analyze the impact of cultural, social and moral capital on the auditor's independence and audit quality, so in terms of applied purpose and theoretical research and implementation, this research is descriptive-correlational. Also in this study, the statistical population includes auditors working in the auditing organization and auditing firms. Since the variance of the statistical population was unknown, it was necessary to conduct a pilot study on a group of individuals to determine the variance. In this regard, a group of 30 people from the statistical population was randomly selected and then a questionnaire was distributed among them. Finally, by extracting data related to the answers of the sample group, test power and estimating the variance of the population, we were able to use the sample size using Obtain the Cochran sample size formula.
Also according to the research topic, a completely structured questionnaire was used. In this study, the sample size included the audit organization and auditing firms. The sampling method in this study is based on census sampling, so the total statistical sample was 350 people. For data analysis, structural equation method using SPSS software and regression analysis method using lisrel software were used. Content and construct validity were used to measure the validity of the questionnaire. Also to determine the content validity related to the measurement tools of this research, an introductory questionnaire was provided to auditors and experts in this field several times, and then based on their views, the required corrections were made in the questionnaire and finally, the final questionnaire was prepared. In the next step, the questionnaire was prepared for distribution among auditors. Here factor analysis is used to determine the validity of the structure.

6-1- Validity and reliability of tools

Research related to social and organizational phenomena is mainly done using indicators. For example, when the purpose of a research is to assess the credibility of a professor among students, it includes order, academic level, correct expression of topics and so on. Therefore, the issue of identifying the validity and reliability of research is especially important for the social sciences and humanities because mainly research has theoretical issues, ie it is done indirectly (Parhizgar & Aghajani Afrozi, 2011). The tool for measuring variables is divided into two categories: 1- standard 2- made by the researcher. Also the measurement tool must have sufficient validity and reliability so that the researcher can collect data relevant to the research and through this data and their analysis, test the hypotheses and answer the research question. Standard tools and tests usually have good validity and reliability, so researchers can use them with confidence, but tools made by the researcher are not very reliable, so a researcher must ensure their validity and reliability (Hafezniya, 2012, p. 182).

6-1-1- Validity

Validity means the truth of a subject. The concept of validity means the existence of a measurement tool that can measure the characteristics of the researcher. Validity is very important because inappropriate and inadequate measurements can make any scientific research worthless (Khaki, 2011, p. 288). Therefore two main parts, namely content validity and face validity, have been confirmed in this research. Content validity means the sample of questions used in a test to what extent they can represent the total number of questions that can be used to prepare the content or topic. Given this, it's a debt that the better this feature is, the more valid it will be. Formal validity, adapted from content validity, refers to the extent to which test questions are similar to the subject they want to measure (Danaeifard, Alvani and Azar, 2013, p. 246). In this research, in terms of content validity, the main characteristics of the questionnaire

have been extracted from related articles and valid scientific sources. Also in terms of face validity, the questionnaire used in this research has been provided to the supervisor and experienced professors in the field of management and thus they suggested items to modify the questionnaire and after applying these modifications, the questionnaire was prepared.
Also in this study, confirmatory factor analysis and SPSS software were used to understand that the items express the desired factors. In this type of analysis, the closer the factor load is to one, the stronger the relationship between the questionnaire questions and the main variables. If the standard factor load is zero, this means that there is no relationship between the questionnaire questions and the main variable. The negative factor load is also inverse for the effectiveness of the questionnaire questions on the main variable. In other words, the amount of operating loads for the variables should be greater than 0.5, but otherwise, these operating loads are removed from the analysis (Homan, 2016, p. 78). The results of the confirmatory factor analysis are presented in detail in chapter 4.

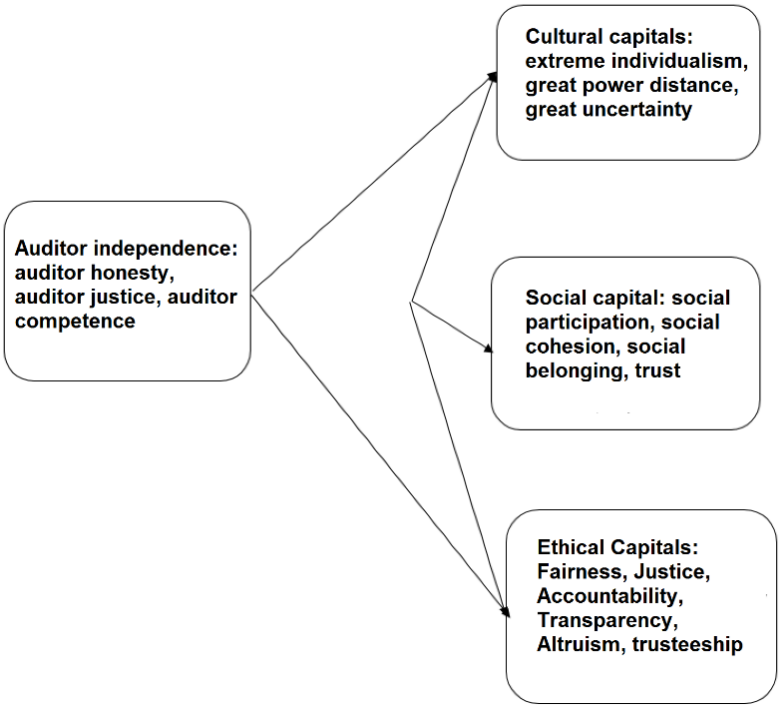
6-1-2- Reliability

Tool reliability means reliability, accuracy and reliability. In other words, the reliability of a tool is a measurement tool created to measure a variable and a property, if used in similar circumstances at another time or place, similar results are obtained here. In other words, a valid tool refers to a tool that has the property of reproducibility and measuring the same results (Hafezniya, 2012, p. 182). Reliability actually shows the stability and logical coordination of responses in the measurement tool and helps to evaluate the accuracy of a measurement (Danaeifard, Alvani and Azar, 2013, p. 250).
Also to measure reliability, an index called reliability coefficient is used which varies between zero and one (Khaki, 2011, p. 292). Cronbach's Alpha is a type of reliability. Reliability less than 0.6 is generally weak, reliability equal to 0.7 is acceptable and reliability higher than 0.8 is desirable (Danaei Fard, Alvani and Azar, 2013, p. 251). In this study, the reliability test was performed by SPSS software and Cronbach's Alpha of all variables was obtained more than 0.7 which indicates the existence of good reliability of the tool.

VII. FINDING THE MODEL OF STRUCTURAL EQUATIONS

One of the most appropriate methods for analyzing social and behavioral science research is to use a multivariate analysis approach because the nature of these issues is such that they cannot be analyzed in a two-by-two way (ie considering an independent variable and a dependent variable for each level). Multivariate analysis is a statistical method whose main feature is the joint analysis of "K independent variables" and "n dependent variables". In this regard, analyzing covariance structures or finding structural equation models is one of the main methods of analyzing complex data structures that confirms the theory of simultaneous effects of variables on each other. This method is also a complex mathematical and statistical combination of factor analysis, multivariate regression and path analysis (Homan, 2016, p. 79). Based on this method, the researcher has performed a hypothetical model test in chapter 4 of this research.
Hypothesis testing has a very important drawback in classical statistical methods such as path analysis and linear regression analysis. This test does not take into account the measurement errors of latent variables, but this is an important issue in finding a model for a structural equation model. In other words, in the methodology, the calculation of the standard β parameter in a situation where the measurement errors of the hidden variables are taken into account, leads to more realistic results and there is no need for researchers to simply test the fit of a particular model with the data. And emphasize comparative evaluations related to multiple models. Also while intermediation and the adjustment approach can be tested through regression models, it would be better to use hidden variables in the pattern of finding the structural equation model (Ghasemi, 2013).
Various software such as PLS, Amos and lisrel are used to analyze the structural equation model. Each of these softwares has special features and applications. Lisrel software is the first and most common method, first introduced by Joreskog in 1973. Lisrel software fits the model using Maximum Likelihood (MLI) method based on maximization covariance while in this method, several basic conditions and hypotheses such as Normality must be considered and these conditions also have a relatively high sample size. They need (ie about 10 to 15 questionnaires for each questionnaire). Amos software is also one of the appropriate statistical software in data analysis of management and humanities dissertations. Amos software has more capabilities than other modeling software and, for example, can well replace them based on the latest statistical methods related to how to deal with lost data. The new version of Amos not only has all the features of software such as lisrel, but also has special features that distinguish it from other modeling software (Sobhani Fard, 2016, p. 85).

VIII. RESEARCH MODEL



IX. DESCRIPTIVE STATISTICS RELATED TO RESEARCH

In this section, median statistical indicators, standard deviation and error percentage (independent and dependent variables) are presented. These indicators help to have a better understanding of research variables. Calculating the mean is one of the most common indicators of center orientation. In the study of the distribution of a statistical population, the value of the representative around which the dimensions are distributed is known as the central value and any numerical index that refers to the center of the data set is also known as the center-oriented index. Also one of the indicators of dispersion is the deviation of the index. Index deviation indicates how far the data is from the mean in the mean state. If the index deviation is a set of data close to zero, it means that the data are close to average and have little scatter. But large index deviations indicate high data scatter. In fact index deviation is also used to determine the reliability coefficient in statistical analyzes. In scientific studies, data with an index deviation of more than 2 are usually considered as out-of-range data and are excluded from analysis.

X. CONSUMER PRIORITY

Here according to the table below, it can be seen that the minimum value of the variable for "auditor independence" is 1.75 and the highest value for it is 5, the average is 3.2507, the index deviation is 0.69606 and the variance is 0.484. Also given that the skewness value is in the range (-3 and +3), so the data from the distribution is in the normal state.

Table: describing the auditor independence variable

	minimum	Maximum	Average	Standard index deviation	Variance	Skewness	Elongation
Auditor independence	1.75	5	3.2507	0.69606	0.484	0.251	0.014

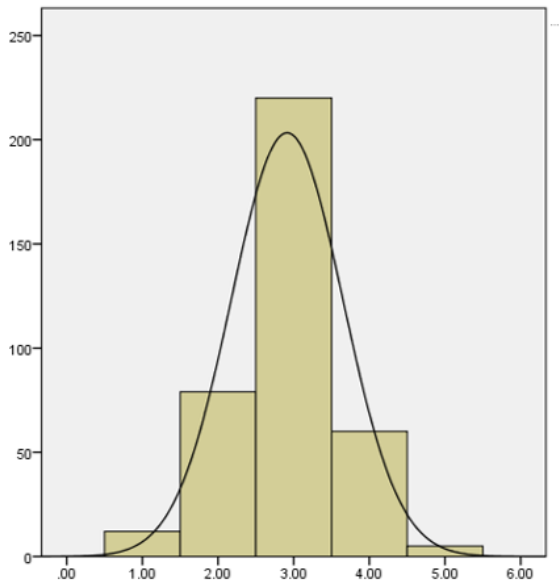


Figure 4-1- histogram of the auditor independence variable

XI. CULTURAL CAPITAL

According to the table below, it can be seen that the lowest value of the variable "cultural capital" is equal to 1.5 and the highest value is equal to 5, the average is equal to 3.8391, the index deviation is equal to 0.85832 and the variance is equal to 0.737. Also given that the skewness value is in the range (-3 and +3), so the data from the distribution is in the normal state.

Table: description of cultural capital variable

	minimum	Maximum	Average	Standard index deviation	Variance	Skewness	Elongation
Auditor independence	1.75	5	3.8391	0.85832	0.737	-0.820	0.027

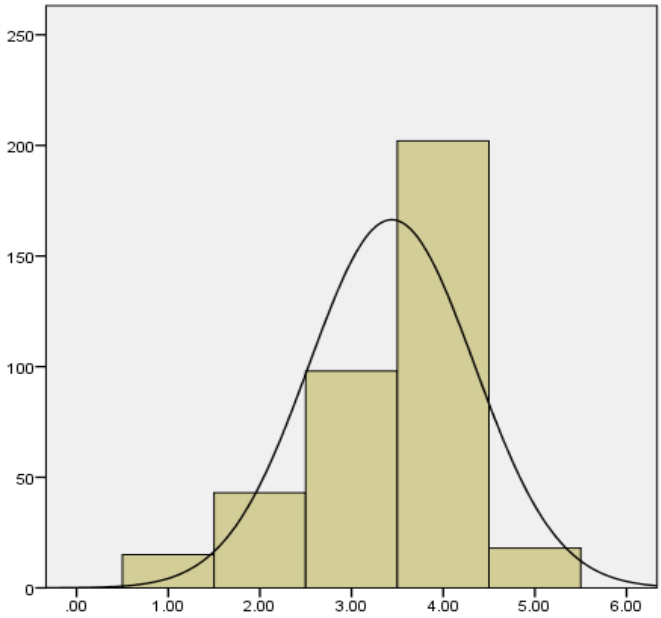


Chart: histogram of variable cultural capital

XII. SOCIAL CAPITAL

According to the table below, it can be seen that the lowest value of the variable "social capital" is equal to 1.25 and the highest value is equal to 5, the average is equal to 2.9461, the standard deviation is equal to 0.89494 and the variance is equal to 0.801. Also given that the skewness value is in the range (-3 and +3), so the data have a normal distribution.

Table: describing the social capital variable

	minimum	Maximum	Average	Standard index deviation	Variance	Skewness	Elongation
Auditor independence	1.25	5	2.9461	0.89494	0.801	0.391	-0.215

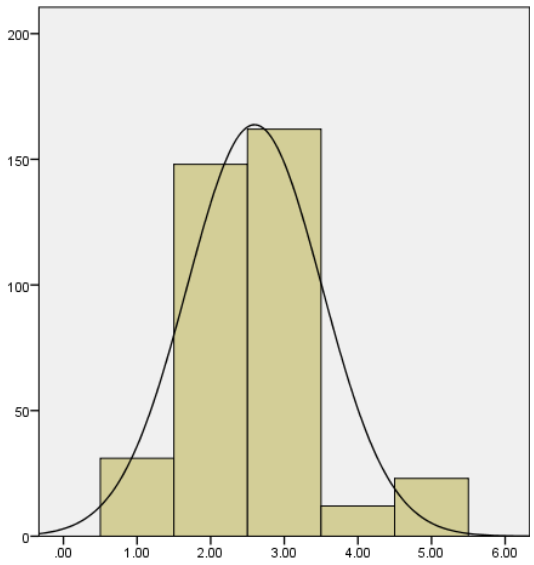


Chart: social capital variable histogram

XIII. MORAL CAPITAL

According to the table below, it can be seen that the lowest value of the variable "social capital" is equal to 1.25 and the highest value is equal to 5, the average is equal to 3.2440, the standard deviation is equal to 0.74953 and the variance is equal to 0.562. Also given that the skewness value is in the range (3- and 3+), so the data have a normal distribution.

Table: ethical capital variable description

	minimum	Maximum	Average	Standard index deviation	Variance	Skewness	Elongation
Auditor independence	1.75	5	3.2440	0.74953	0.562	-0.254	0.095

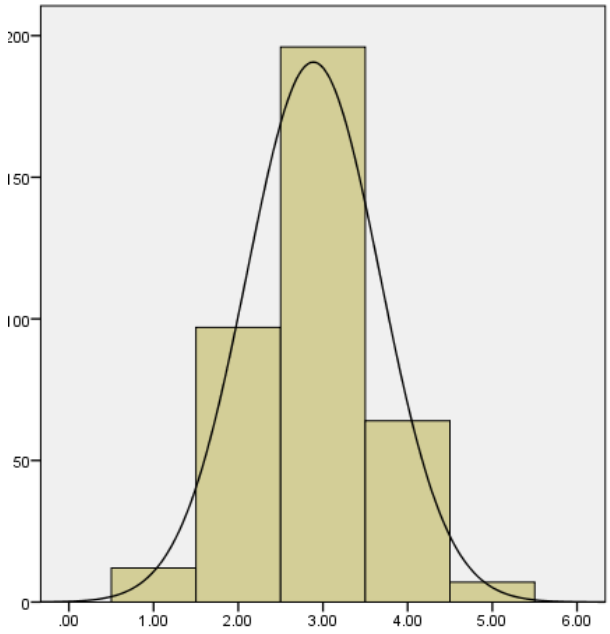


Chart: moral capital variable histogram

XIV. INFERENTIAL ANALYSIS OF DATA

In a hypothesis test or meaningful test, the researcher accepts or rejects the null hypothesis which means that if H0 is accepted, then it is assumed that H1 is rejected and if H0 is rejected, then it is assumed that H1 is accepted. Also to determine the statistical meaningfulness of a research study, the researcher must determine its probability level or meaningful level in order to test such a null hypothesis against it. If the results of the probabilistic study are less than this level, then the researcher can reject the null hypothesis. If the proof of the research result is very likely, here the researcher must confirm the null hypothesis. In fact since the null hypothesis is not generally stated, so in the research hypothesis (not in the null hypothesis) the two states of "acceptance" and "rejection" are used. To make research hypotheses, the researcher must use both comparison and inference, so there are two potential sources for this hypothesis:

1- The existing complete and comprehensive theories related to these hypotheses, using a certain set of comparisons, provide predictions that, if certain conditions exist, give certain results.

2- The results of previous research, the purpose of these inference hypotheses for the relationship between two or more variables at the present time.

XV. ASSESSING THE NORMALITY IN DATA DISTRIBUTION

Here in order to use statistical methods, it must first be determined whether the data obtained have a normal distribution or not. The reason for this study is that if the data distribution is normal to test hypotheses, parametric tests can be used, but otherwise, nonparametric tests can be used. In this regard, this study uses the valid Kolmogorov–Smirnov test to assess the normality in the distribution of the main variables. Also in the single-sample mode, this test compares the observed cumulative distribution function with the expected cumulative distribution function in a variable at the distance-based measurement level. In interpreting the results of this test, if the value of the observed error level is greater than 0.05, then the observed distribution will be equal to the theoretical distribution and here there is no difference between them and this means that the obtained distribution is a normal distribution. But if its value is significantly less than 0.05, then the observed distribution will be different from the expected distribution and this distribution is not considered normal. This test also evaluates the normality of the data based on the following hypotheses.

H0: there is no difference between observed and expected frequencies (distribution status is normal).

H1: there is a difference between the observed and expected frequencies (distribution condition is not normal).

Table 4-10- variability normality test

Variable	Type of distribution used	Meaningful level	The amount of error	Confirmation of the hypothesis	Result
Auditor independence	normal	0.078	0.05	H0	normal
Cultural capital	normal	0.098	0.05	H0	normal
Social capital	normal	0.056	0.05	H0	normal
Moral capital	normal	0.052	0.05	H0	normal

Here according to the values obtained from the Kolmogorov – Smirnov statistic, based on the table above, it can be concluded that the expected distribution is not significantly different from the observed distribution for all variables, so the distribution of these variables is normal. Accordingly, parametric statistics should be used here to test hypotheses.

XVI. FACTOR ANALYSIS

16-1- Factor analysis of variables

In the table below you can see the results of the KMO index and the Bartlett test.

Table: results of KMO index and Bartlett structural test

KMO sampling adequacy coefficient		0.772
Crivit Bartlett test	Chi-squared	3451.010
	Degrees of freedom	190
	Meaningful level	0.000

(Source: research findings)

According to the table above, the KMO sampling adequacy coefficient is equal to 0.772. This number indicates the adequacy of data related to the implementation of factor analysis. The meaningful level associated with the Bartlett test (0.000) also indicates that the research variables are appropriate for discovering the factor structure and that factor analysis is useful for the available data. In the figure below, you can see the measurement model of structures for meaningful and standard numbers. Here the value of the fitness index related to RMSEA has reached less than 0.08, ie 0.005 and this shows that the fitness is quite suitable for this measurement model. Also according to the diagram below, the meaningful (t-value) level of the coefficients and parameters obtained from this structural measurement model show that all these coefficients have become significant because the meaningful test value (t-value) of all of them is greater than 1.96. Meaningful these numbers represent the meaningful measurement model. In other words, the entry of each item in the form of this structure will be significant at the 0.05 confidence level. Also considering that the RMSEA is equal to 0.005 and the P-value has reached 0.000 (ie less than the meaningful level of 0.05), so this model of measuring structures has a very good fitness.

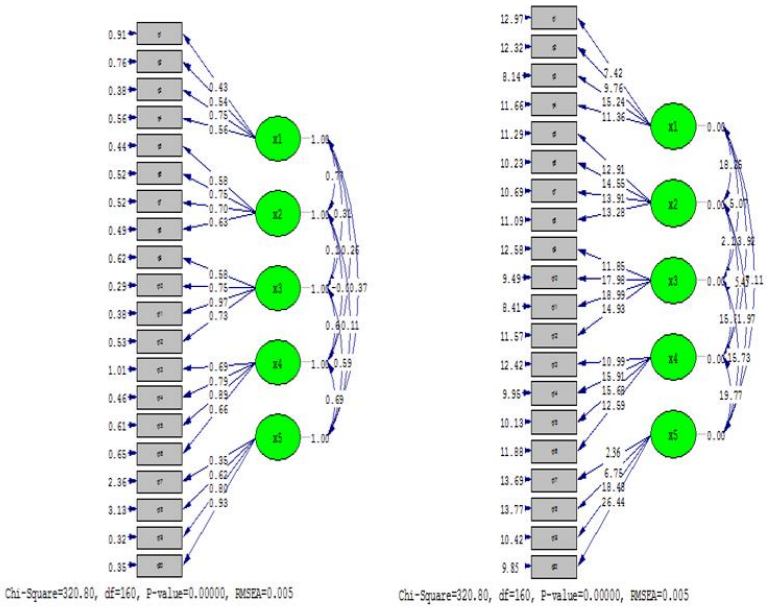


Figure: model for measuring the correlation of items with variables for standard mode and meaningful coefficients mode for T-Values

In here $\frac{\chi^2}{df} = ٢.٠٠٥$ and RMSEA is 0.005, both of which are at a good level. On the other hand, in standard mode (left image) the factor loads of all item-related items are greater than 0.3 and in meaningful coefficients for T-Values (right image) the factor loads of all item-related to variables range from -1.96 to 1.96 which indicates a good correlation between items and variables.

XVII. FITNESS THE CONCEPTUAL MODEL OF RESEARCH:

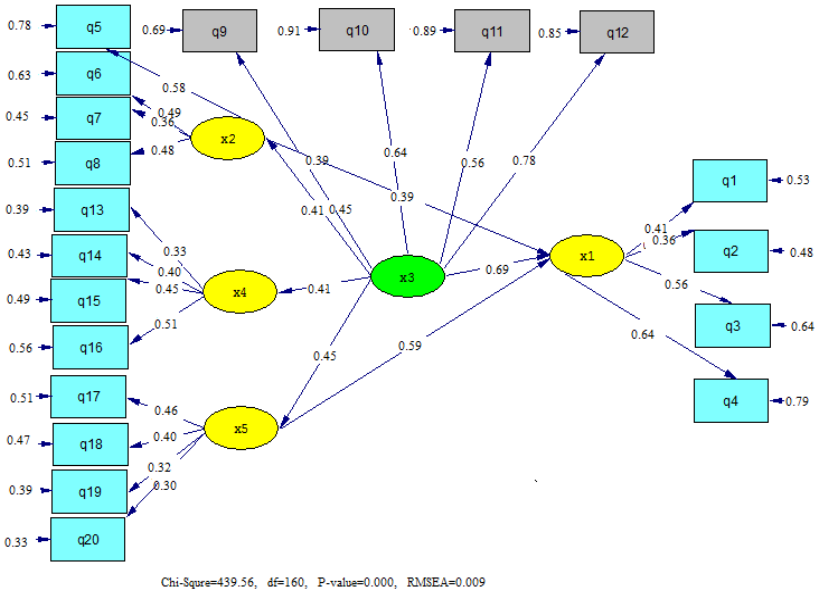


Figure: model for measuring the correlation of items in standard mode

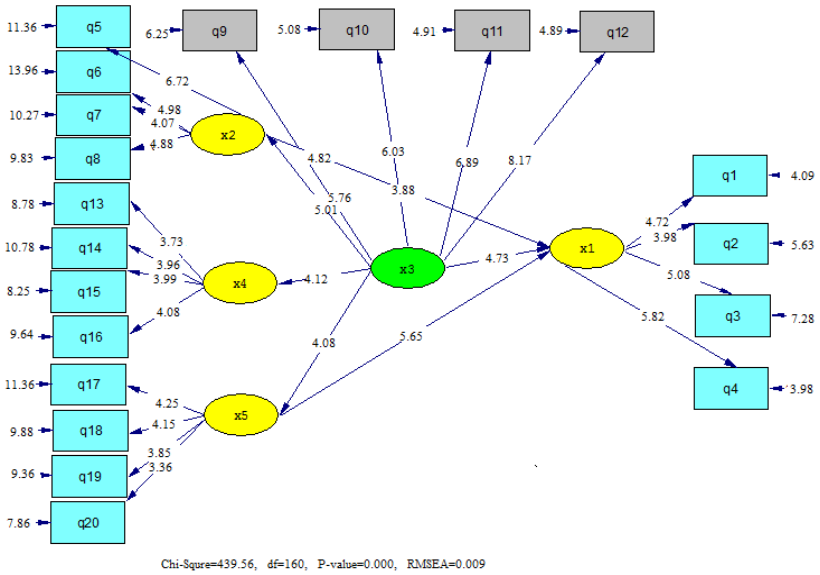


Figure: model for measuring the correlation of items in meaningful coefficients for T-Values

In here $\frac{\chi^2}{df} = ۲.۷۴۷$ and RMSEA is 0.009, both of which are at a good level. On the other hand, in standard mode (left image) the factor loads of all item-related items are greater than 0.3 and in meaningful coefficients for T-Values (right image) the factor loads of all item-related to variables range from -1.96 to 1.96 which indicates a good correlation between items and variables.

Table: fitness indicators for research model

Indicator	**Suitable range**	**Reported value**
Goodness of fitness index (GFI)	0.9 and above	0.90
Normalized Fitness Index (NFI)	0.9 and above	0.92
Non-Normalized fitness index (NNFI)	0.9 and above	0.92
Increasing Fitness Index (IFI)	0.9 and above	0.93
Comparative Fitness Index (CFI)	0.9 and above	0.92
Root Mean Square Error of Approximation (RMSEA)	Less than 0.08	0.009

As you can see in the table above, all the model fit indicators are in the appropriate range.

XVIII. TESTING HYPOTHESES

18-1- The main hypothesis
Designing a model for the impact of cultural, social and moral capital on the auditor's independence
18-1-1- Sub-hypotheses
1- To what extent can cultural capital affect the auditor's independence?
2- To what extent can the components of social capital affect the independence of the auditor?
3- To what extent can the components of ethical capital affect the independence of the auditor?
Main Hypothesis: To what extent can cultural, social and ethical assets affect the auditor's independence?
H0: it seems that cultural, social and moral capital cannot have a significant effect on the auditor's independence.
H1: it seems that cultural, social and moral capital can have a significant impact on the auditor's independence.

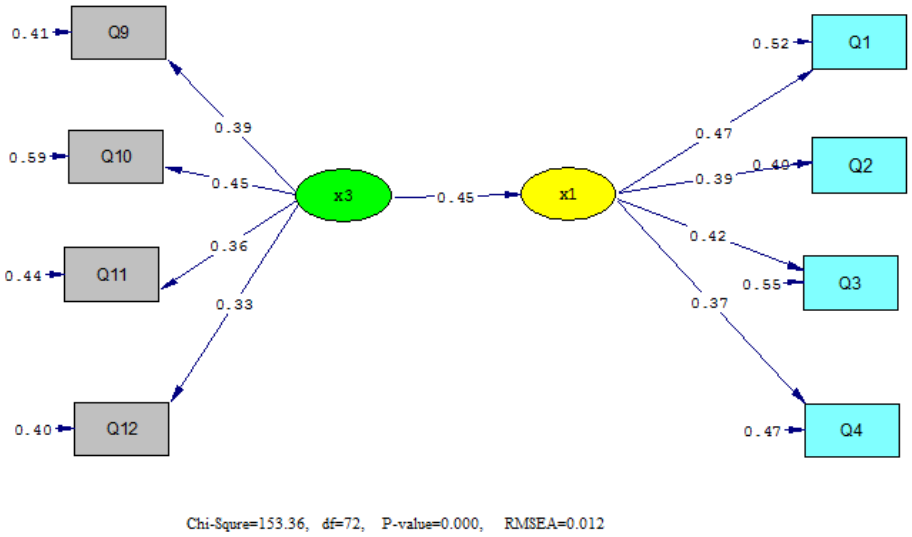


Figure: correlation measurement model of the main hypothesis items in standard mode

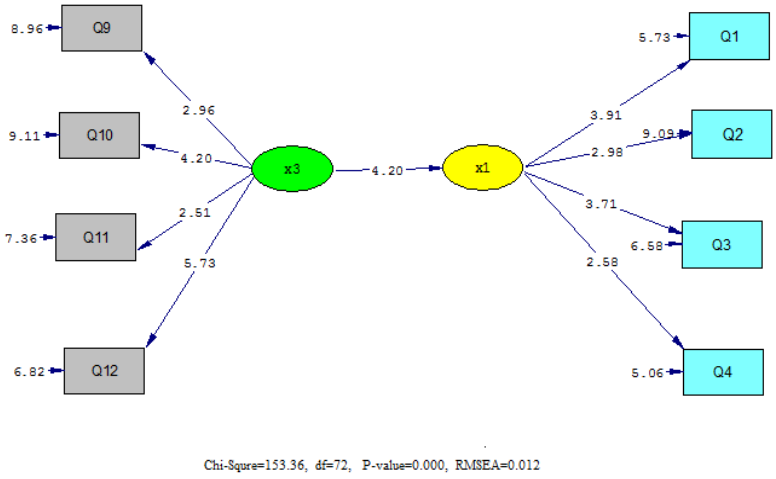


Figure: model for measuring the correlation of the main hypothesis items in meaningful coefficient mode for T-Values

In here $\frac{\chi^2}{df} = ۲.۱۳۰$ and RMSEA is 0.12, both of which are at a good level. On the other hand, in standard mode (left image) the factor loads of all item-related items are greater than 0.3 and in meaningful coefficients for T-Values (right image) the factor loads of all item-related to variables range from -1.96 to 1.96 which indicates a good correlation between items and variables.

Table: fitness of the main hypothesis

Indicator	**Suitable range**	**Reported value**
Goodness of fitness index (GFI)	0.9 and above	0.93
Normalized Fitness Index (NFI)	0.9 and above	0.92
Non-Normalized fitness index (NNFI)	0.9 and above	0.91
Increasing Fitness Index (IFI)	0.9 and above	0.90
Comparative Fitness Index (CFI)	0.9 and above	0.90
Root Mean Square Error of Approximation (RMSEA)	Less than 0.08	0.012

According to the table above, all fit indicators for the main hypothesis are within the appropriate range.
Hypothesis 1: to what extent can cultural capital affect the auditor's independence?
H0: it seems that cultural capital cannot have a significant effect on the independence of the auditor.
H1: it seems that cultural capital can have a significant effect on the independence of the auditor.

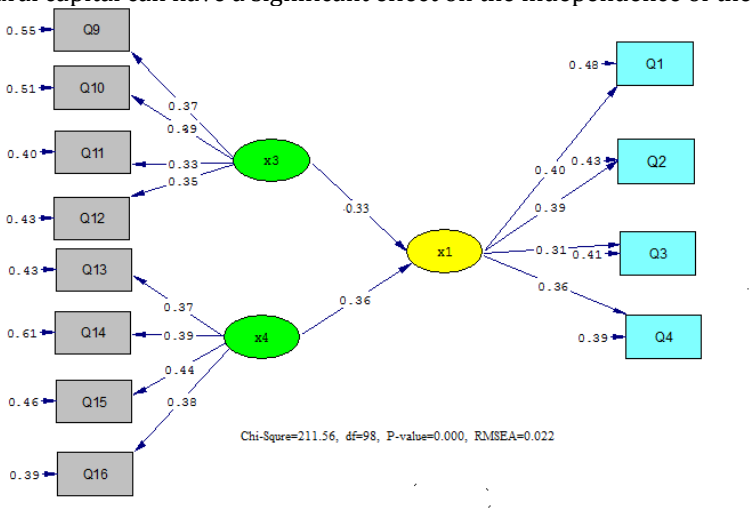


Figure 4-6: model for measuring the correlation of the items of the first hypothesis in standard mode

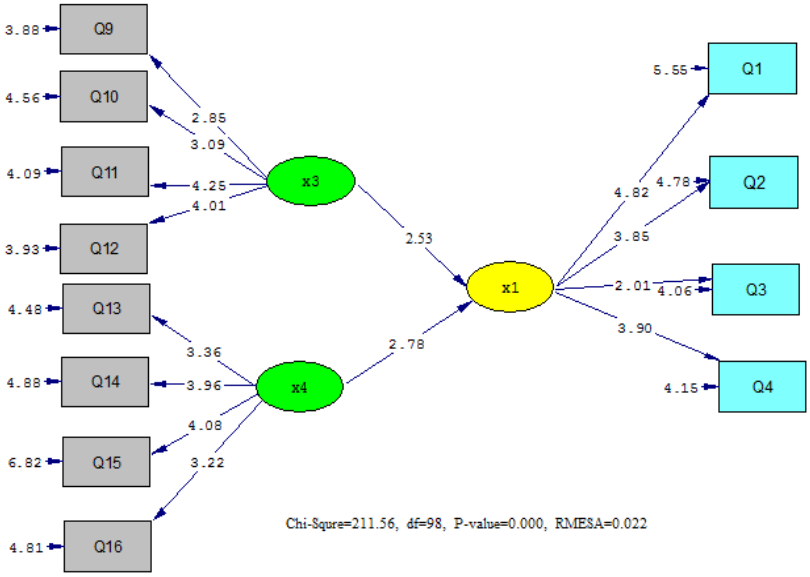


Figure 4-7- model for measuring the correlation of items of the first hypothesis in the state of meaningful coefficients for T-Values

In here $\frac{\chi^2}{df} = ۲.۱۵۸$ and RMSEA is 0.022, both of which are at a good level. On the other hand, in standard mode (left image) the factor loads of all item-related items are greater than 0.3 and in meaningful coefficients for T-Values (right image) the factor loads of all item-related to variables range from -1.96 to 1.96 which indicates a good correlation between items and variables.

Table 4-14- fitness indices of the first hypothesis

Indicator	**Suitable range**	**Reported value**
Goodness of fitness index (GFI)	0.9 and above	0.90
Normalized Fitness Index (NFI)	0.9 and above	0.91

Non-Normalized fitness index (NNFI)	0.9 and above	0.91
Increasing Fitness Index (IFI)	0.9 and above	0.93
Comparative Fitness Index (CFI)	0.9 and above	0.92
Root Mean Square Error of Approximation (RMSEA)	Less than 0.08	0.022

Based on the table above, all fit indices are within the appropriate range for the first hypothesis.
Hypothesis 2: to what extent can the components of social capital affect the independence of the auditor?
H0: it seems that social capital cannot have a significant effect on the independence of the auditor.
H1: it seems that social capital can have a significant effect on the independence of the auditor.

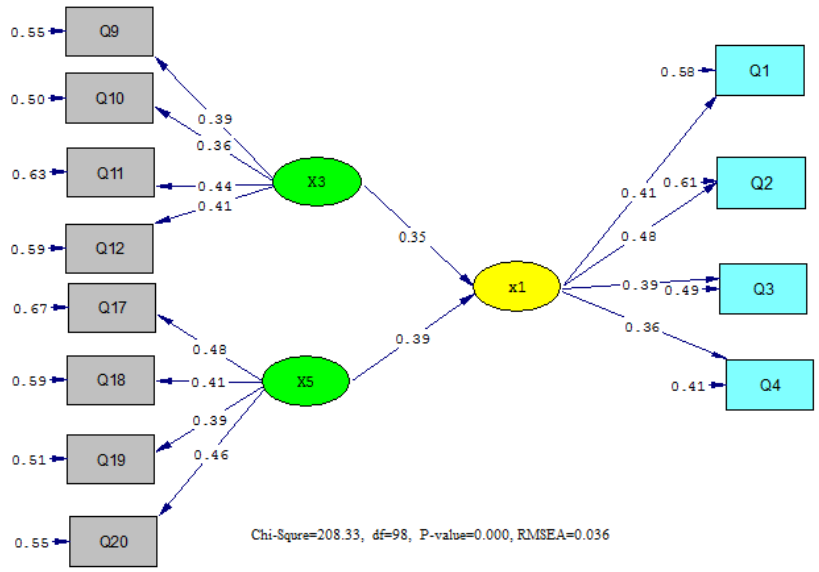


Figure 4-8- model for measuring the correlation of the items of the second hypothesis in standard mode

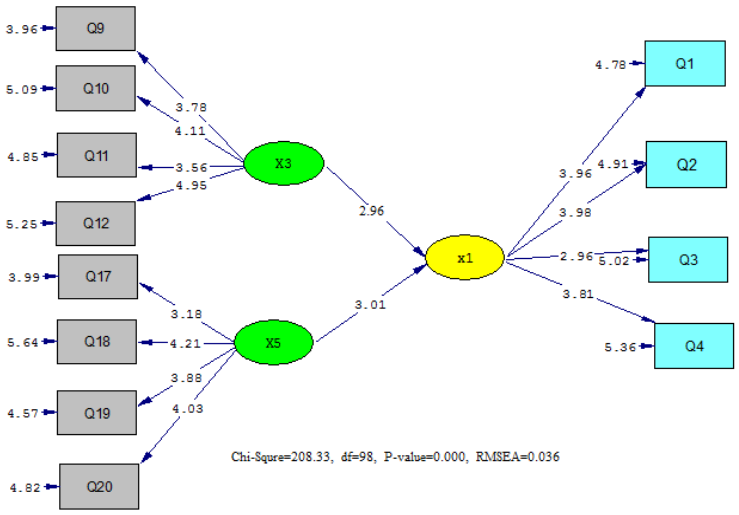


Figure 4-9- model for measuring the correlation of the items of the second hypothesis in the state of meaningful coefficients for T-Values

In Here $\frac{\chi^2}{df} = ۲.۱۲۵$ and RMSEA is 0.036, both of which are at a good level. On the other hand, in standard mode (left image) the factor loads of all item-related items are greater than 0.3 and in meaningful coefficients for T-Values (right image) the factor loads of all item-related to variables range from -1.96 to 1.96 which indicates a good correlation between items and variables.

Table 4-14- fitness indices of the second hypothesis

Indicator	Suitable range	Reported value
Goodness of fitness index (GFI)	0.9 and above	0.92
Normalized Fitness Index (NFI)	0.9 and above	0.93
Non-Normalized fitness index (NNFI)	0.9 and above	0.93
Increasing Fitness Index (IFI)	0.9 and above	0.90
Comparative Fitness Index (CFI)	0.9 and above	0.90
Root Mean Square Error of Approximation (RMSEA)	Less than 0.08	0.036

According to the table above, all fit indices are within the appropriate range for the second hypothesis.
Hypothesis 3: to what extent can the components of ethical capital affect the auditor's independence?
H0: it seems that ethical capital cannot have a significant effect on the independence of the auditor.
H1: it seems that ethical capital can have a significant effect on the independence of the auditor.

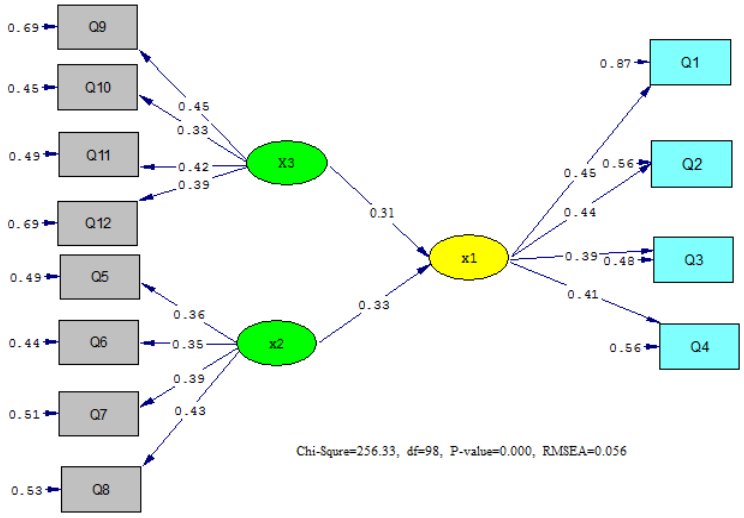


Figure 4-10- model for measuring the correlation of items of the third hypothesis in standard mode

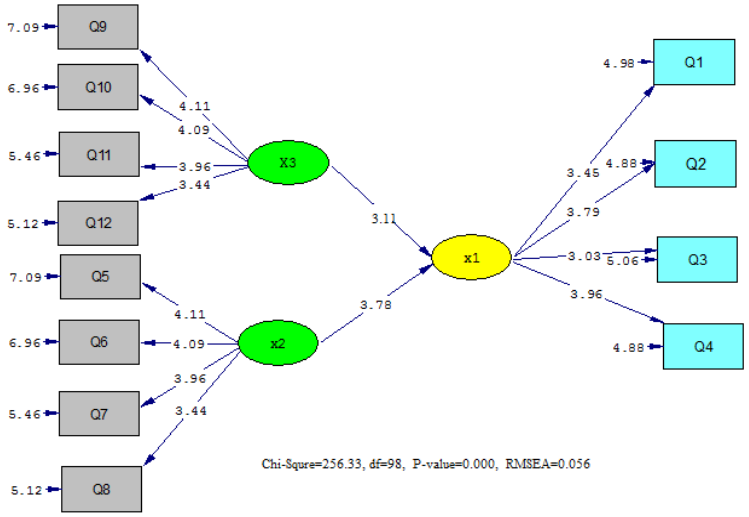


Figure 4-11- model for measuring the correlation of items of the third hypothesis in the state of meaningful coefficients for T-Values

In here $\frac{\chi^2}{df} = ۲.٦۱٥$ and RMSEA is 0.056, both of which are at a good level. On the other hand, in standard mode (left image) the factor loads of all item-related items are greater than 0.3 and in meaningful coefficients for T-Values (right image) the factor loads of all item-related to variables range from -1.96 to 1.96 which indicates a good correlation between items and variables.

Table 4-15- fitness indices of the third hypothesis

Indicator	**Suitable range**	**Reported value**
Goodness of fitness index (GFI)	0.9 and above	0.91
Normalized Fitness Index (NFI)	0.9 and above	0.91
Non-Normalized fitness index (NNFI)	0.9 and above	0.91
Increasing Fitness Index (IFI)	0.9 and above	0.90
Comparative Fitness Index (CFI)	0.9 and above	0.90
Root Mean Square Error of Approximation (RMSEA)	Less than 0.08	0.056

According to the table above, all fit indices are within the appropriate range for the third hypothesis.

XIX. CONCLUSION

The auditor's independence is so essential to the validity of financial approaches that some scholars have taken it for granted and argued that the need is so clear that there is no need to argue. In fact, if the auditor cannot be independent of the employer's management, then his opinions cannot increase the validity of financial statements. Financial statements are made available to owners and other stakeholders, who are usually mentally and physically distant from the business and management unit.

They also rely on a type of audit that must be professional and independent. In fact the more competent and independent the auditor can be in identifying abnormalities, the more likely they are to identify and report these to owners. Therefore, auditors, especially to increase the quality of their services, as well as stakeholders in financial statements to determine the reliability of the auditor's theory in general, always consider independence in auditing. Situations that have the potential to affect the auditor's independence include: 1- joint provision of audit and non-audit services to the client 2- economic dependence of the audit firm on the client 3- long-term relationship between the auditor and the client

In recent years, non-compliance with the rules of professional conduct, trusteeship and ethical principles has led to numerous financial scandals. Companies such as Enron, WorldCom, Adelphia, Tayko, Martha Stewart and Parmalat are among those in which immoral and unprofessional approaches have been observed. Other ethical deviations have been reported in the mutual fund industry and in the primary mortgage industry. Immoral behaviors in the early mortgage industry have played a large role in global problems in this area (Donaldson, 2005: 3). In this regard, Kepland (2005) believes that although the impact of unprofessional behavior and moral deviance can be small, it has so far caused the collapse of some of the world's largest companies and the loss of hundreds of billions of dollars of owners' capital.

Sama and Shoof (2008) also believe that the culture of an organization is one of the factors influencing the behavior of people in the organization. If the dominant culture of the institution is not appropriate, then this issue will cause problems in its management. In the case of Arthur Anderson, for example, the culture of the institute was blamed (p. 42-43). In this regard, Vayat (2004) argues that the culture of institutions such as Arthur Anderson has shifted from professional behavior to greedy behavior, so a return to professional culture is a must (p. 23).

In fact, the need for ethical culture and behavior is such that many large organizations respond to legal and environmental pressures by creating ethical cultures in organizations. Professional and ethical conduct is also essential for auditors, educators, supervisors, legislators and employers (Weaver et al., 1999: 283). Some researchers also believe that organizational culture is one of the things that leaders of organizations should pay attention to. The collapse of Arthur Anderson provided an opportunity to cultivate a moral culture through leaders (Jenkins et al, 2008: 46).

XX. PRESENTING SUGGESTIONS BASED ON RESEARCH RESULTS

Here are some practical suggestions based on the results of this research:
1- One of the main organizational issues that receive special attention from a scientific, practical and doctrinal point of view is the creation and maintenance of an organizational culture based on ethics. The results of this study show that ethical-based organizational culture has not been able to affect the abnormal behavior of auditors, so we suggest that managers of organizations and institutions, pay more attention to creating and maintaining ethical-based organizational culture.
2- One of the problems that has always existed in the field of auditors' abnormal behavior is the moral status of auditors. The results of this study show that the moral status of auditors cannot affect their abnormal behavior, so we suggest that more attention be paid to this when people enter the field of auditing and auditing firms by holding training courses. Show the importance of this issue to the auditors.

XXI. RESEARCH LIMITATIONS

Every research has its limitations. The limitations of this study are also summarized below:
Numerous and strict rules for accessing information related to the research topic was one of the limitations of this research. Researchers also faced many difficulties in using appropriate sources and books for this research.

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