

The Role of Different Dimensions of Intellectual Capital Theory in Explaining Auditors' Attitude towards Fulfilling Social Responsibility¹

Sohail Momeny², Zahra Poorzamani³

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INTRODUCTION

The survival of the auditing profession in the modern era requires the creation and strengthening of the category of social responsibility among auditors, which simultaneously with today's developments, by fulfilling social obligations, provides the basis for increasing the quality of services and finally, satisfying the members of the society and stabilizing and consolidating the auditing profession. At the same time as the dominant paradigm of economic development changes from a machine-oriented industrial economy to a mind-oriented knowledge economy, many professional organizations and institutions (including the auditing profession) are in a situation where only paying attention to physical and financial resources cannot guarantee their survival; Rather, the simultaneous use of physical and financial capital along with intellectual capital and capable human resources is capable of creating a sustainable competitive advantage and can provide the necessary platform for the survival of the auditing profession. The formation and evolution of intellectual capital as much as possible plays an effective role in improving the efficiency and effectiveness of the auditing profession. The existence of auditors with high levels of various aspects of mental ability promotes intellectual capital in the auditing profession, and by transferring new

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2. Department of Accounting, Central Tehran Branch, Islamic Azad University, Tehran, Iran. Corresponding Author. (sohail.m.info@gmail.com).

3. Department of Accounting, Central Tehran Branch, Islamic Azad University, Tehran, Iran. (zahra.poorzamani@yahoo.com).

knowledge and ideas and increasing deep philosophical attitudes, they become the basis for the emergence and development of social responsibility and create a sustainable competitive advantage in the auditing profession. In other words, constructive interactions through the development of various dimensions of the theory of intellectual capital can enable auditors to better fulfill their social responsibility obligations at higher levels and also create value and sustainable socio-economic developments at different levels, which use the aforementioned factors in The realization of the concept of sustainable development of each country will play a significant role and ultimately, it will lead to the provision of social benefits and the realization of the concept of accountability. The growing process of the four components of social responsibility (economic, legal, moral, and optional) shows the acceptance of the assumption that different aspects of the theory of intellectual capital can have a direct and positive effect on social responsibility and the all-around development of society.

On the other hand, the existential philosophy of the auditing profession is also the need of the society and the people of every country, and just as society and individuals need auditors to receive accreditation services, auditors also need the society and the people to maintain, survive and continue their professional activities. Therefore, it can be said that auditors are a part of society that is influenced by it and influences it. The result is that the performance of auditors in different parts of society, in addition to its effect on other specialized fields, including accounting and reporting, etc., will have direct or indirect effects on social interests. In the auditing profession, to facilitate the achievement of all social goals and interests, the required human resources should be selected and trained in a way that not only does not have negative effects on society but also, follows the promotion of intellectual capital in the auditing profession, different members of the society from positive effects and the social benefits of fulfilling the social responsibility of auditors in the country and society. If auditors can respond to the wide and increasing new changes and developments that institutions and organizations, especially professional institutions, including the auditing profession, are facing, they will be able to solve the major issues and problems ahead. In the meantime, as a rule, human resources is one of the most important and influential factors in the auditing profession, which should be considered in

providing and promoting the required human resources, while paying attention to the efficient management of intellectual capital, aligning with the fulfillment of auditors' social responsibility obligations. Today, in the words of Einstein: using only the structures, attitudes, and useful knowledge of the past, we cannot have a fruitful encounter and an effective encounter with new issues and problems ahead. In addition to the great importance of intellectual capital, attention should also be paid to its effective role in fulfilling the social responsibility of auditors towards society, which can improve the process of hiring and promoting auditors reducing the transfer of auditors, and ultimately increase job satisfaction and improving their performance. On the other hand, the existence of intellectual capital can be interpreted as a kind of strategic asset for the best performance of institutions and organizations, and the role of intellectual capital management is also very key in increasing the competitiveness of institutions and organizations.

The incidence of responsible behavior is one of the indicators of a healthy person in any society, and in this, the auditing profession is considered one of the important pillars and requirements for the development of responsible behavior and providing social benefits. Therefore, one of the most important requirements of the auditing profession is the development of auditors' social skills and, on top of that, social responsibility. Increasing the sense of social responsibility will lead to the promotion of social commitment and will lead to social sustainability, also, the increase in social health among the people of the society, especially the educated people, will increase the growth of social capital and finally achieve the goals of sustainable development in the society. As one of the driving factors of huge socio-economic developments, the auditing profession can play a fundamental role in creating and expanding the culture of accountability in society while playing the role of social responsibility towards society.

MATERIALS AND METHODS

The current research is classified based on the purpose of the applied type, which is used by using the background provided through theoretical foundations to meet the requirements and improve and optimize the tools and methods to develop and promote the relevant subjects. In addition, the current research is a descriptive survey in terms of classification based on the research

method. In descriptive research, what is described and interpreted without interference. This type of research involves collecting data to test hypotheses or answer questions about the current state of the subject under study. Among the types of descriptive research is correlational research. In correlation research, the goal is to determine: whether there is a relationship between two or more (measurable) variables or not; and if so, what is its size and intensity? This research was conducted using standard questionnaires with a 5-point Likert scale (from 1=completely disagree to 5=completely agree) with a total of 67 questions. To measure the independent variable; Bontis intellectual capital questionnaire (2002) with 42 items was used to measure human capital (15 items), structural capital (13 items), and communication capital (14 items). Also, to measure the dependent variable, Carroll's social responsibility questionnaire (2003) with 25 items was used to measure the economic (6 items), legal (7 items), ethical (8 items), and optional (4 items) dimensions.

In general, the findings of the current research can, from a scientific point of view, contribute to the development of scientific research literature and the proof of scientific theorems at the theoretical and practical levels, and in general, to the interdisciplinary knowledge of accounting-auditing-sociology, and also as a basis and model for the studies of others. And developing hypotheses related to other interdisciplinary research, as well as developing theories and related research hypotheses to help them.

In this research, the library study method was used to study the literature and background of domestic and foreign research. The scientific sources of the research include previous dissertations inside and outside the country, reliable professional books, and publications, including domestic and foreign monthly and quarterly magazines, as well as reliable research databases. Also, Excel, SPSS, and SmartPLS3 software were used for data processing and statistical tests.

The geographical area of this research is the audit organization and audit institutions based in Iran. The time domain of the research is the year 2021. Therefore, the statistical population of this research consists of auditors working in audit organizations and audit institutions based in Iran during the year 2021 which have relevant information necessary to calculate the research variables during the period under review. To investigate the statistical population to remove distortions caused by abnormal fluctuations or incorrect

information in the obtained results, sampling was done using the available random sampling method, a questionnaire was sent and responses were collected for statistical analysis.

RESULTS AND DISCUSSION

According to the results of the statistical tests and the analysis of the hypotheses of the present research, it can be found that intellectual capital in the auditing profession has a positive and significant effect on explaining the attitude of auditors towards fulfilling social responsibility. Therefore, it is expected that with the increase in the level of intellectual capital in the auditing profession, the social responsibility of auditors will also increase significantly. On the other hand, the impact of human capital, structural capital, and communication capital on social responsibility is positive and except for structural capital, they are significant at the 95% confidence level. As a result of searching related articles and research, no cases exactly similar to the statistical population and variables used in the current research were found. However, it can be said that the results of the current research, with the general findings of relatively related previous research including Some research are aligned and in the same direction and consistent. We believe that in the auditing profession, intellectual capital has a positive and significant effect on the explanation of the attitude of auditors towards the fulfillment of social responsibility, and therefore, we expect that with the increase of intellectual capital in the auditing profession, the fulfillment of social responsibility among auditors will also be improved. It can be said that intellectual capital and social responsibility are two sides of the same coin, which both describe the relationship between society and the auditing profession. In other words, multiple aspects (management and maintenance) of intellectual capital within audit institutions/organizations should be consistent with the definition of social responsibility measures. In general, auditors acquire the stages of socialization and entering the society through their experiences in formal and informal educational and social systems and for this reason, in many cases, society's expectations from auditors are more than related to development. It is related to the development and growth of intellectual capital and, as a result, their social responsibility. These factors can not only help to improve the performance of the auditing profession but also contribute to the social,

economic, and even political developments of the auditing profession (including improving the status and dignity of accountants and auditors in the public mind and playing a more active role of the accounting and auditing profession and contributing every The more and more effective the members of the profession play an important and key role in the decision-making of the country by the statesmen. Therefore, in short, it can be concluded that the strengthening and development of the role of different dimensions of intellectual capital in the auditing profession will explain the auditors' attitude towards fulfilling social responsibility. On the other hand, the increasing desire of various professional and commercial institutions around the world (especially advanced and developed countries) to commit to fulfilling social responsibility in all its economic, legal, ethical, and discretionary dimensions will have a significant impact on their performance. The trend towards accepting and fulfilling social responsibility encourages auditors to make more efforts to improve their social conditions and position, and in this way, while increasing the positive effects of the auditing profession on society voluntarily and achieving social benefits, the auditors' long-term returns also be maximized. Therefore, performing more and better social responsibility by auditors will lead to guaranteeing the success of the auditing profession in the long term, as well as economic growth and improving the performance of the auditing profession. Therefore, according to the results of the current research, the following points are suggested:

It is appropriate in the training programs of academic training centers (universities and higher education centers, conservatories, etc.) and professional training centers (training center for certified accountants (Mahr), training center for certified accountants, in-service retraining courses, etc.). Explaining the different dimensions of intellectual capital and improving the level of social responsibility of auditors at different professional levels should be given special attention. Related institutions and those in charge of the matter should implement special programs in the field of growth and training of human and social capital among auditors, and it is necessary to focus the orientation of audit institutions/organizations on the growth and promotion of the spirit of social responsibility of auditors.

Today, universities and institutions of higher education play a key role in educating educated, responsible, and socially skilled auditors. In the same

direction, the aforementioned centers should train and strengthen social skills and capabilities, including social responsibility in the auditing field. Since accounting and auditing students are the main entrances to the auditing profession, therefore, universities and higher education institutions should design special courses or classes in the form of extracurricular activities to educate and familiarize students with the field of accountability and its components. and execute Also, officials and planners of preparing and publishing academic and professional books should try to promote group research and, in this way, help foster a sense of social responsibility; Because the official university curricula, which mainly focus on specialized and main courses, are not much place to address and teach the fields related to social growth and education, and this often causes some of the most important social skills and abilities to fail. It is not necessary for social and professional life today.

Therefore, to strengthen intellectual capital and social responsibility as much as possible, the communication of the auditing profession with the stakeholders and members of society should be increased. Human, structural, and communication dimensions are the main elements of intellectual capital, which are always subject to destruction due to their high sensitivity, therefore, it is the set of these elements that form social relationships and other dimensions of intellectual capital and are the foundation of social responsibility among auditors. To increase social responsibility among the people of the studied community, group programs should be implemented to increase social responsibility among them. Also, the proper foundation in auditing institutions/organizations to carry out group activities and involve and involve auditors in social affairs, etc. in a structured and organized manner makes auditors practically familiar with many considerations, requirements, and even limitations related to social activities. , develop and improve their responsibility and accountability for individual performance.

Efforts to promote compliance with the professional code of conduct of official accountants working in auditing institutions/organizations (as practical and objective models of responsibility), to govern a healthy, committed, and legal work culture, and to improve existing mechanisms in universities and auditing institutions/organizations can have an effect. Have a significant effect on the growth of auditors' social responsibility. Considering that potential

auditors (students of related fields) and actual auditors (employees in auditing institutions/organizations) constitute a relatively large population, planning and intellectual foundation for them can help to improve the state of the profession and ultimately society. Strengthening the discussion called the social responsibility of auditors, leads to the strength and growth of values, principles, and obligations in society and the auditing profession. According to the results and findings of this research, conducting more research on the effects of auditors' social responsibility and intellectual capital on the quality of financial reporting and the risk of information asymmetry will be necessary and useful.

Keywords: Communication Capital, Human Capital, Intellectual Capital, Social Responsibility, Structural Capital.

JEL Classification: M14, M42, G41.

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