

The Impact of Social and Positive Psychological Capital on the Efficiency of the Performance of Audit Offices

A Field Study From the Perspective of Jordanian Auditors

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Abstract

The main objective of this study is to show the social positive and psychological impact on the performance efficiency of audit offices from the perspective of the employees in those offices, and to fulfill this, the researchers relied on two inputs: the inductive and descriptive analytical approach, as well as relying on spss software to analyze data of this study, and test the hypothesis, which were in descriptive statistics metrics, model fit tests, and multiple linear regression analysis, to test the study hypothesis. The study sample consisted of 325 qualified people working in these offices. The most important conclusion from this research is that the psychological capital develops the fruitful exploitation of auditors in the work, to accomplish the audit work. In addition, the directors of audit offices seek to establish social cooperative relations among office workers. The most substantial recommendations of this research are crystallized by attracting human and intellectually, psychologically, socially and practically qualified elements who have sufficient skills and experience in auditing processes, in addition, the demand to encourage teamwork, and give powers to team members, so that many of the work problems are resolved through teams.

Keywords: positive psychological capital, social capital, audit offices

The contribution of Study

Given the importance of the financial statements because of their accounting information that benefit important parties in the society depending on the opinion of the auditor, and since the auditor is the one who is authorized to validate the financial statements of these companies through his technical and professional opinion proven in the report attached to these lists, this study came to show the impact of the Psychological and social capital on the quality of the auditing process entrusted to the auditor.

1. Introduction

Workers in institutions often face situations and conditions through which they may be exposed to instances of turmoil, anxiety and frustration, which negatively affects their health, psychological and social condition, and therefore is reflected in the level of their performance at work, and most of these pressures and tensions come from work-related sources or from institutions In which workers spend a large part of their lives as well as the impact of the external environment on both the individual and the institution.

Therefore, interest has increased in studying the factors affecting the feelings of workers in the work environment and studying their attitudes and positive and negative behavioral effects reflected on the job and the institution and the extent to which it achieved its goals. On the other hand, the existence of these institutions and their continuation in achieving their goals are coupled with the presence of human resources with a positive psychological state as they are the main pillar of the institutions 'success through the work they perform with their capabilities.

Which requires the management of the institution to direct exceptional attention and careful follow-up of the psychological state, and to prepare all the necessary requirements that make the working individual compatible with

himself, through enhancing positive strengths and emphasizing building and developing them to deliver him into steadiness, i.e., the appropriate compatible personality or mental health. psychological studies are now focusing on the strengths of the individual's psyche with the aim of overcoming the stresses that lead to mental health disorders, as human resources that suffer from poor mental health are at the lowest level of performance comparing to their peers who do not suffer from it,

Which can be considered an impediment to efficient and effective performance; Therefore, attention has focused on the so-called positive psychological capital of the worker due to the great importance it has in institutions, according to the different nature of its activity, which is one of the modern concepts that have emerged in the field of positive organizational behavior that focuses on psychological variables which can guide positively and improve organizational performance.

This study is distinguished from other studies because it dealt with psychological and social capital together in one study and their effect on the audit quality. Perhaps what distinguishes this study is its sample, which was represented by the Jordanian auditors.

1.1 The Study Problem

The study problem is imitated in the difficulties faced by the audit offices in knowing the significance of integration between positive psychosocial capital and social capital in achieving the audit quality of their offices. Subsequently, the study problem is imitated in the next questions:

1. Is there a positive impact of social capital on the efficiency of the performance of audit offices?
2. Is there an impact of social capital on the efficiency of audit offices?
3. Is there a positive impact of social capital on the accuracy of the performance of audit offices?
4. Is there an impact of social capital on the accuracy of the quality of audit offices?
5. Is there a positive impact of positive psychological capital on the effectiveness of the performance of audit offices?
6. Is there an impact of positive psychological capital on the efficiency of audit offices?
7. Is there a positive impact of positive psychological capital on the performance accuracy of audit offices?
8. Is there an impact of positive psychological capital on the quality accuracy of audit offices?

1.2 Hypotheses of the Study

1. There is no impact of social capital on the efficiency of the performance of audit offices
2. There is no impact of social capital on the effectiveness of audit offices
3. There is no impact of social capital on the accuracy of the performance of audit offices
4. There is no impact of social capital on the accuracy of the quality of audit offices.
5. There is no impact of positive psychological capital on the effectiveness of the performance of audit offices
6. There is no impact of positive psychological capital on the effectiveness of audit offices
7. There is no impact of positive psychological capital on the performance accuracy of audit offices
8. There is no impact of positive psychological capital on the accuracy of the quality of audit offices.

1.3 Objectives of the Study

The objectives of the study can be determined by:

1. Clarifying the concept of positive psychological capital and its elements and importance to audit offices.
2. Clarifying the role of positive psychological capital in achieving the audit quality of audit offices.
3. Stating the concept of social capital and its components and its importance to audit offices.
4. Stating the role of social capital in achieving the audit quality of audit offices.

2. Study Methodology

The study followed the descriptive analytical method, with the aim of testing the hypotheses and showing the results and recommendations of the study.

2.1 Methods of Data Collection

The researchers obtained the necessary data for this study from the following sources:

1. Primary Sources
2. Secondary Sources

Primary Sources

Primary data for this study was obtained through a questionnaire prepared and distributed to a group of auditing offices in Jordan who have a long history in the field of audit work and who will form the sample of this research and then collect and analyze data using the Statistical Package for Social Sciences (SPSS), to test the validity of this research hypothesis.

Secondary Sources

The Secondary data related to this research were obtained by reference to books, theses, scientific research, reports and articles in journals in order to build the theoretical substructure of this research and achieve its objectives

2.2 Study Population

The study population consists of the audit offices in Jordan, which has a reputation at the local and international level.

2.3 The sample of the Study

Since the society is the audit offices in Jordan, a sample of (325) workers in those offices who have a long history in the field of audit work will be selected.

2.4 Statistical Methods Used

Several statistical tests were implemented; the following are the most important of these tests:

1. Descriptive analysis in terms of mean, standard deviation, high value, and minimum value.
2. Cronbach's Alpha coefficient has been adopted for internal consistency, to ensure the validity of the questionnaire as a tool for collecting the data necessary for the current study. And the value considered to be accepted if it's higher than (70%)
3. Multicollinearity were tested using Pearson correlation coefficient. Where if the value of the test is more than 80%, this indicates the existence of Multicollinearity problem.
4. Regression analysis was used to test the hypotheses of this research.

3. Previous Studies

Many previous studies have dealt with these two important intellectual suppliers:

Study of (Durrak, O. et al., 2016) showed the perception of faculty members at Philadelphia University - Hashemite Kingdom of Jordan on the concept of psychological capital, measuring the level of job performance, and determining the effect of psychological capital in its dimensions (self-efficacy, optimism, hope, Resilience) on Job performance (educational, behavioural, scientific research, community service). Where data was collected by relying on a questionnaire prepared for this purpose, it was distributed to (110) faculty members of various academic ranks (Assistant Professor, Associate Professor, Professor) distributed in 8 colleges at the university. The results showed that the level of awareness among faculty members on the concept of psychological capital is high. In addition, the functionality level was high in all its dimensions. It was found that having hope dimension has a statistical effect on all dimensions of job performance. Additionally, the self-efficacy dimension statistically affects behavioural performance dimension. Finally, the Resilience dimension statistically affects all the dimensions of job performance. As for the optimism dimension, it has no statistical effect on any dimension of job performance.

Whereas, the study (Joo, et al., 2016) aimed to determine the effect of psychological capital on the association with work as well as to reveal the role of business empowerment in its dimensions (independence, feedback, significance and growth) as an intermediate variable and the original leadership as a controlling variable by applying to 599 individual knowledge workers in the private sector in Korea. The results confirmed the increase in the level of work engagement with workers, the higher their level of psychological capital. Work empowerment also partially mediated the relationship between psychological capital and engagement with work, in addition to the role of original leadership as a controlling variable in the relationship between psychological capital and work engagement.

While the study (Chitsazan, et al., 2017) studied the relationship between intellectual, psychological and social capital and commercial innovation in businesses based on knowledge and advanced technology in Iran, and whether the organizational culture affects the relationship between these variables. The study was applied to 126 companies chosen

using the stratified random sampling method from among 182 companies based on advanced knowledge and technology in the science and technology complexes in Tehran. The results showed that intellectual, psychological and social capital greatly affects business innovation. Moreover, the organizational culture has mitigated the impact of intellectual and psychological capital on business innovation.

And the study (Aybas & Acar, 2017) aimed to determine the impact of human resource management practices represented in (enhancing skill, improving motivation, providing opportunities, working conditions) on the relationship between work engagement and psychological capital with application to 590 individual workers in some private companies from Various sectors in Turkey. The results revealed that psychological capital partially mediates the relationship between all dimensions of human resource management practices and engagement with work.

Study of (Shahnawaz, et al., 2018) aimed to explore the extent to which social capital adds value to psychological capital in explaining job performance and welfare in the Indian banking sector. Where data was collected and based on a questionnaire designed for this purpose from 101 employees who recorded high levels of hope, optimism, self-efficacy, associative capital, performance and well-being. The results showed that there is an increasing contribution of social capital to psychological capital in explaining employee performance and welfare in the Indian banking sector.

According to the researchers' knowledge, it was noted that there were no studies that examined the topic of psychological and social capital and its effect on the quality of the auditing process. In addition, this study opens ways for further studies on psychological and social capital not only in Jordan, but also in Other countries which lacks in this field of study. Moreover, it opens up opportunities and provides avenues for further in-depth research on this topic.

4. Theoretical Side

4.1 The Concept of Psychological Capital

Psychological capital represents personal skills, including economical, human and social, which the company possesses in order to achieve entrepreneurial competence at various local and global levels. Therefore, it is the science that studies positive and evolving psychological features in terms of performance, and has its role in contributing to facing the current challenges. It expresses the individual's psychological state, which is capable of developing and positively directed, and is characterized by the presence of self-efficacy and confidence in success, achieving the goal with the desire to challenge and choosing difficult tasks along with current and future success. As well as the hope to reorient paths and Resilience in the case of exposure to problems and difficulties. (Nwanzu & Babalola, 2019)

The psychological capital is a building that consists of four variables: self-efficacy, hope, optimism and Resilience, and it is similar in nature to the shape of the situation that can be developed and changed in the employee, as opposed to being similar to the feature in nature, such as personality. The concept of psychological capital is often mentioned in the literature on positive organizational behavior, which focuses on positive variables to improve performance. (Safavi & Bouzari, 2019) (Jain, and Kumar 2017)

In the field of positive organizational behavior, four positive combinations were distinguished (self-efficiency, Resilience, hope and optimism), as at least they constitute the best group that can be called (psychological capital), which in its entirety represents the positive psychological state of the individual and can be described in the following: (Khera, 2017) (Li & Yan 2016)

- Self-efficacy: Have the confidence to make the necessary efforts to succeed in challenging tasks
- Optimism: Creating splendor or attribution regarding success, present or future
- Hope: perseverance, pursuit of goals, and reorientation of paths towards those goals when necessary in order to achieve success
- Resilience: Tolerance and return to normalcy in the event of an individual experiencing problems and adversity in his pursuit of goals.

We will briefly discuss on these pioneering combinations:

Self-efficacy: It is the conviction of the individual with his capabilities to internal development and the use of this development in facing challenges, to identify opportunities and alternatives that enable him to accomplish his tasks successfully, and indicates the extent of his ability to challenge during situations. Self-efficacy has the ability to raise and support organizational commitment, and that individuals who have high self-efficacy are individuals with a strong organizational commitment, and this affects their performance by working positively. (Ismail, 2016) (Nangoy, and Hamsal 2018)

Optimism: It is positive psychological thinking that affects knowledge and skills, and can be directed to obtain a high level of positivity in line with the principle "You know your highest strengths and talent, and you must use it to achieve your goal."

Hope: It is a psychological term that has been used widely in several areas historically in human psychology, and we derive in the first place from positive psychology that it is concerned with the research process and self-development processes that raise the level of hope among individuals to form clear paths that point towards goals. (Awad, 2016)

Resilience: It is the least dimension of psychological capital that has received an interest in organizational literature and has been used in the field of work by (Luthans), which he defined as the positive psychological capabilities to revert or return again from obstacles, uncertainty, conflict and failure, and even severe changes and progress achieved by the individual, and the increase of his responsibilities, that is, it is a positive response not only to adverse events but also to positive events that can cause adverse reactions on the side of the individual, and also in the form of pressures that the individual is exposed to (Shehata, 2018).

4.2 The Importance of Psychological Capital

The importance of psychological capital is highlighted in the following aspects: (Shehata 2018), (Talib and Dhahad 2019)

1. It relates to many positive results such as the performance of individuals, as it affects the level of organizational commitment, and reduces absence from work.
2. It enhances the level of creativity and innovation among individuals and increases their level of association with work and the company.
3. Possesses a positive effect in combating dysfunctional behaviors that specifically relate to organizational change, and in turn, fights negative behaviors and undesirable situations with action.
4. Encourages positives such as: emotional participation, positive alertness, and positive organizational behaviors. (Al Najjar, et al., 2017).
5. It also motivates and develops individuals and promotes positive change in them, psychological capital achieves job satisfaction and engagement with work.
6. Encourages individuals to conserve job resources, which achieves high levels of performance and participation that in turn lead to job satisfaction,
7. Psychological capital is an important indicator in the identification of professional identity, and associated with psychological and physical performance (Gota, 2017).
8. Enhances self-efficacy, supports efforts to achieve success through perseverance and trust, and increases individual psychological abilities to deal with difficult problems.

4.3 Social Capital, Its Importance and Relationship With Positive Psychological Capital

Social capital represents an asset just as it is a precaution adorned by social values and governed by ties in a way that makes it a reality in the field of company life, meaning that social capital is based on groups that belong to each other in a framework of contentment in order to join in pursuit of the best exploitation secured by membership, and including paving the way for commitment to social values aimed at observing the social balance, which represents the best entry point to support social capital and inevitably the possibility of investing it. Social capital contributes to creating a state of influence for its investors, because the basis of trust and the source of taking it is the commitment of groups towards each other, in a way that enhances collective action and supports cohesion, so that each member supports the other and supports its influence. On the other hand, we find that social capital, according to Fukuyama, is that it represents a certain set of informal values or standards common to members that are permissible to provide cooperation between them. (Loury) sees it as a naturally occurring social relationship that occurs naturally between individuals, and which promotes or helps to acquire skills and market-based features, as it is the asset that may be moral to maintain cooperation in society. (Abdel Moneim, et al., 2107).

That is why we find the importance of social capital evident by saying that social relations are the essence of trust and the basis of its construction and the actual organizing criteria for its movement, so the actual rhythm of it appears in the soul to the extent that it supports knowledge just as it contributes to achieving goals and leads to the decline of negative conflict situations and leading to submission Best services. (Hess, 2016)

This means that social capital secures the state of knowledge sharing, enhances value, and contributes to lowering costs, as it embodies a state of harmonization between the capabilities of its formation in individuals who are governed by

standards and believes in their values, and in a manner that clearly demonstrates the dominance of social relations in its proper way, meaning that it plays a role in organizing behaviors when invested properly (Dahsh, 2017).

From this, researchers explore the importance of owning these two resources in enhancing the psychological and social standing of all workers in different local and global sectors, especially if the ownership of these two are by the employees in the audit offices, which undoubtedly will lead to increasing the effectiveness of the office and the accuracy of its work, thus, leading to raising the quality of the audit in it.

5. Practical Side

Table 1. Distribution of the sample according to personal variables

Variables	Category	Frequency	Percentage
Experience years	5 years and less	90	27.69
	6-10 years	125	38.46
	11-15 years	82	25.23
	More than 15 years	28	8.62
	Total	325	100.00
Professional certification	CPA	19	5.9
	CMA	18	5.5
	ACPA	93	28.6
	JCPA	155	47.7
	Without Certificate	40	12.3
Total	325	100.0	
Certificate	Business Administration	60	18.5
	Accounting	132	40.62
	Banking and Financial Sciences	88	27.08
	Economy	45	13.8
	Total	325	100.00

- The table shows that the most frequent iteration of the variable of years of experience was (125) for the category (6-10 years) by percentage (38.46) .This indicates that these auditors have experience and knowledge to answer the questions of this study. The lowest recurrence for the category (more than 15 years) came with a frequency of (28) and a percentage of (8.62).
- The table shows that the most frequent repetition of the professional certificates variable was (155) for the JCPA certificate (percentage of 47.7) .This indicates that these auditors have the professional certificate that qualifies them to knowledge which was the subject of study. The lowest recurrence category (CmA) came with a frequency of (18) and a percentage of (5.5).
- The table shows that the most frequent iteration of the certificate variable was (132) for the category (accounting) by percentage (40.62). The lowest recurrence category (economy) came with a frequency of (45) and a percentage (13.8).

Table 2. Descriptive statistics of social capital variable

No.	paragraph	Rank	mean	standard deviation	Highest value	Lowest Value
Social capital						
1	The directors of the audit offices seek to establish social cooperative relations among the employees in the offices	1	4.9667	0.18001	5.00	4.00

2	Multiculturalism in offices improves their professional performance.	2	4.6000	0.49126	5.00	4.00
3	The staff in the offices try to solve any problem by seeking advice and assistance among them	3	4.5667	0.56033	5.00	3.00
4	Distinguished employees are rewarded fairly by the Directors of Audit offices to encourage professional excellence in the performance of audit work	5	4.3667	0.54823	5.00	3.00
5	The directors of audit offices follow a deterrent punishment against those who fail to work in offices.	7	4.1333	0.50028	5.00	3.00
6	The negligent is alerted from the office workers before the penalty is imposed.	9	4.0000	0.51784	5.00	3.00
7	The negligent shall be punished fairly if they violate their professional duties.	4	4.4000	0.66518	5.00	3.00
8	Audit office managers listen to all the views of their staff in the service of professionalism	5	4.3667	0.70829	5.00	2.00
9	Offices do not require their personnel to do anything beyond their control	6	4.2333	0.49692	5.00	3.00
10	The objectives of the offices are in line with the current reality of the community in serving the client	8	4.0667	0.44345	5.00	3.00
11	The Department strives to promote the right values always to serve its professional business	6	4.2333	0.49692	5.00	3.00
12	The administration removes obstacles to social relations between office workers.		3.9667	0.65927	5.00	3.00
13	The offices encourage employees to organize events for the purpose of increasing acquaintance between them	8	4.0667	0.57509	5.00	3.00
14	Audit office managers support social relations among office staff to strengthen social ties.	6	4.2333	0.49692	5.00	3.00
15	The administration is working to hold seminars for workers to invest their intellectual potential	10	3.9667	0.65927	5.00	3.00
16	Offices invest and develop business relationships to their advantage for professional purposes	6	4.2333	0.49692	5.00	3.00

Table 3. Descriptive statistics of the positive psychological capital variable

No.	paragraph	Rank	mean	standard deviation	Highest value	Lowest Value
Positive psychological capital						
1	The psychological capital develops the fruitful engagement of auditors in the work, to complete the audit work	1	4.1333	0.80778	5.00	2.00
2	Psychological capital helps auditors to set their own business rules, complete their professional personality and immerse themselves in a constructive work environment	3	3.7667	0.76297	5.00	3.00
3	Psychological capital helps auditors to communicate and interdependent spiritually among themselves to accomplish their audit work constructively.	2	3.9333	0.36001	5.00	3.00
4	Psychological capital helps auditors to withstand and face problems and tribulations in order to achieve success for their offices	4	3.6667	0.70116	5.00	3.00
5	Auditors work fruitfully to redirect their learning paths to achieve the objectives of their audit offices.	6	3.4667	0.72002	5.00	2.00
6	Psychological capital helps auditors align with the values of the same audit firms constructively	5	3.6000	0.55532	5.00	3.00

Table 4. Descriptive statistics for the variable (efficiency of the performance of audit offices)

No.	paragraph	Rank	mean	standard deviation	Highest value	Lowest Value
Performance of audit offices						
Audit effectiveness						
1	The irregularities and observations in the reports submitted are monitored for effective audit.	3	3.6667	0.47272	4.00	3.00
2	Audit and reporting tasks are documented for audit effectiveness	1	3.9333	0.36001	5.00	3.00
3	The auditors shall be provided with bulletins, circulars and amendments issued to achieve the effectiveness of the audit	2	3.9000	0.59888	5.00	3.00
4	The former auditor is contacted before the task is effectively accepted in the audit process	3	3.6667	0.74744	5.00	3.00
Audit accuracy						
5	Auditors' evaluation and recommendations achieve accuracy in the audit process.	4	3.6000	0.55532	5.00	3.00
6	Reporting by time and date indicates accuracy in the audit process.	3	3.6667	0.47272	4.00	3.00
7	The auditor's familiarity with economics, administration, taxation, finance and legal issues, indicates the accuracy of the audit	1	4.2333	0.49692	5.00	3.00
8	The auditor's planning for audit phases increases the accuracy of the audit process.	2	3.9667	0.65927	5.00	3.00
9	Oversight by the audit offices on the annual financial reports prepared by the auditors achieves the accuracy of the audit	1	4.2333	0.49692	5.00	3.00

Quality Audit						
10	Compliance with the requirements of accounting standards achieves greater quality of audit.	3	3.6667	0.74744	5.00	3.00
11	The independence of the auditor indicates the quality of the audit.	1	4.1333	0.80778	5.00	2.00
12	The auditor's impartiality in the presentation of the financial statements indicates the quality of the audit	2	3.7667	0.76297	5.00	3.00
13	The objectivity in presenting the financial statements indicates the quality of the audit	3	3.6667	0.74744	5.00	3.00

5.1 Study Tool Stability Test

As for the stability of the instrument, Cronbach's Alpha coefficient has been adopted for internal consistency, to ensure the validity of the questionnaire as a tool for collecting the data necessary for the current study, and its high value indicates a high degree of stability between (0-1), and it is statistically acceptable if the value (70%) and above (Sekaran & Bougie, 2016), the results were as follows:

Table 5. Results of Cronbach's Alpha coefficient

Variable	Paragraph	Cronbach's Alpha
First Independent Variable (Social Capital)	16	0.784
Second Independent Variable (Positive Psychological Capital)	6	0.708
Dependent Variable (Performance of Audit Offices)	13	0.777
Questionnaire as a whole	35	0.819

Table 5 shows that all the values of the Cronbach alpha coefficients were statistically acceptable and that the stability of the study items as a whole was high (81.9), which indicates that the study tool has high reliability and that it is measurable, as indicated by On the stability of the results if applied more than once in similar conditions.

5.2 Multicollinearity Test

One of the hypotheses of the regression model is that the explanatory variables are independent and not linearly related. However, in practice, the independent variables are often a complete or semi-linear relationship, creating what is known as the problem of multiple linear correlations, and can occur as a result of poor choice of the model and its variables.

In order to verify the absence of this problem, the Pearson correlation coefficient is usually used, so that if the Pearson coefficient is more than 80%, this indicates the existence of this problem, as shown in Table (6) on the correlation coefficients between independent studies variables.

Table 6. Pearson correlation coefficient

Variables	Social capital	Positive psychological capital	Performance of audit offices
Social capital	1		
Positive psychological capital	-0.145	1	
Performance of audit offices	0.207**	0.662**	1

* Correlation is significant at the 0.05 level (2-tailed)

** Correlation is significant at the 0.01 level (2-tailed)

There is no strong correlation with values less than 0.7

After finding the Pearson correlation coefficients - as displayed in Table (6), the data exposed that there is no problem of multiple linear correlation between study variables. This illustrates that there is no phenomenon of multiple linear correlation between independent variables. Where Correlation above (0.80) is an indication of this problem, so we say that the sample is free from the problem of multiple linear high correlations (Sekaran, & Bougie 2016).

5.3 Hypotheses Test

The hypotheses of this research were tested using simple correlation and regression analysis to show the causal relationship between the dependent and independent variables, in addition to the prediction of the values of the dependent variable as an outcome of the change in the independent variable. Simple regression has been relied on as the most suitable way to answer the hypotheses of this research.

This test is achieved by comparing the probability value with the significance level (0.05). If the probability value is less than the significance level, this indicates that there is a significant relationship between the dependent and independent variables, "an influential relationship", thus rejecting the null hypothesis and accepting the alternative hypothesis.

5.3.1 First hypothesis Test

To determine the impact of social capital on the performance of audit offices, the first sub-hypothesis was tested by rejecting or accepting hypothesis from the following two hypotheses:

H01: There is no impact of social capital on the performance of audit offices.

H11: There is an impact of social capital on the performance of audit offices.

In order to test the first hypothesis, the results of the simple regression of the two variables of this hypothesis were analyzed by the results shown in the following table:

Table 7. Regression analysis of the impact of social capital on the efficiency of the performance of audit offices

R:	0.207	R ² :	0.043
Adjusted R ² :	0.038	Sig:	0.005
F value:	7.978		
	Coefficient	T	P-value
Constant	2.760	7.118	0.000
social capital	0.256	2.825	0.005

Source: prepared by the researchers based on the output of the program (spss)

The table shows that the regression coefficient reached (0.256) due to the impact of social capital on the efficiency of the performance of audit offices, while the value of the coefficient of determination of 4.3%, which indicates that the independent variable (social capital) only accounted for 4.3% of the variation in the dependent variable (Efficiency of audit offices); We note that the Beta value is positive, which indicates a positive correlation between the two variables but is weak, and the probability value (sig 0.005) is less than the significance level (0.05), which means rejecting the null hypothesis and accepting the alternative hypothesis, which indicates that there is a positive impact of social capital on the efficiency of the performance of audit offices. Thus the first alternative hypothesis is accepted for the study.

5.3.2 Second Hypothesis Test

To determine the impact of social capital on the effectiveness of audit offices, the second sub-hypothesis was tested by rejecting or accepting one of the following two hypotheses:

H02: There is no impact of social capital on the effectiveness of audit offices.

H12: There is an impact of social capital on the effectiveness of audit offices

In order to test the second hypothesis, the results of the simple regression of the two variables of this hypothesis were analyzed by the results shown in the following table:

Table 8. Regression analysis of the impact of social capital and the effectiveness of audit offices

R:	0.110	R ² :	0.012
Adjusted R ² :	0.007	Sig:	0.142
F value:	2.174		
	Coefficient	T	P-value
Constant	3.150	7.228	0.000
social capital	0.150	1.475	0.142

Source: Prepared by the researchers based on the output of the program (spss)

The table shows that the regression coefficient reached (0.150) due to the impact of social capital on the effectiveness of audit offices, while the value of the coefficient of determination of (1.2%) indicates that the independent variable (social capital) did not explain but only (1.2%) of the variation in the dependent variable (the effectiveness of Audit offices); we Note that the Beta value is positive, which indicates a positive correlation between the two variables, but it is very weak, and the probability value (sig 0.005) is greater than the significance level (0.05), This means accepting the null hypothesis which states that there is no impact of social capital on the effectiveness of audit offices. Thus the second null hypothesis is accepted for the study.

5.3.3 Third Hypothesis Test

To determine the impact of social capital on the performance of audit offices, the third sub-hypothesis was tested by rejecting or accepting one of the following two hypotheses:

H03: There is no impact of social capital on the accuracy of the performance of audit offices.

H13: There is an impact of social capital on the accuracy of the performance of audit offices

In order to test the third hypothesis, the results of the simple regression of the two variables of this hypothesis were analyzed by the results shown in the following table:

Table 9. Regression analysis of social capital impact and accuracy of audit offices performance

R:	0.486	R ² :	0.236
Adjusted R ² :	0.231	Sig:	0.000
F value:	54.898		
	Coefficient	T	P-value
Constant	1.744	5.872	0.000
social capital	0.514	7.409	0.000

Source: Prepared by the researchers based on the output of the program (spss)

The table shows that the regression coefficient reached (0.514) due to the impact of social capital on the accuracy of the performance of the audit offices. Regarding the value of the coefficient of determination of (23.6%) which indicates that the independent variable (social capital) explained (23.6%) of the variance in the dependent variable (the accuracy of the performance of the audit offices); We note that the Beta value is positive indicating a positive correlation between the two variables, and the sig value is (0.005) below the significance level of (0.05), which means rejecting the null hypothesis and accepting the alternative hypothesis that states "there is a positive impact of social capital on the accuracy of the performance of audit offices". Thus, the third alternative hypothesis is therefore accepted.

5.3.4 Fourth Hypothesis Test

To determine the impact of social capital on the quality of the performance of audit offices, the fourth sub-hypothesis was tested by rejecting or accepting one of the next two hypotheses:

H04: There is no impact of social capital on the accuracy of the quality of audit offices.

H14: There is an impact of social capital on the accuracy of the quality of audit offices

In order to test the fourth hypothesis, the results of the simple regression of the two variables of this hypothesis were analyzed by the results shown in the following table:

Table 10. Regression analysis of the impact of social capital and the quality of the performance of audit offices

R:	0.017	R ² :	0.000
Adjusted R ² :	0.005	Sig:	0.817
F value:	0.054		
	Coefficient	T	P-value
Constant	3.642	5.062	0.000
social capital	0.039	0.232	0.817

Source: Prepared by the researchers based on the output of the program (spss)

The table shows that the regression coefficient was (0.039) for the impact of social capital on the quality of audit offices, while the value of the coefficient indicates that the independent variable (social capital) did not explain the variation in the dependent variable (the accuracy of the quality of audit offices) We note that the Beta value is positive, which indicates a positive correlation between the two variables but it is very weak, and the probability value sig (0.005) is greater than the significance level (10.05), which means accepting the null hypothesis, or in another words that there is no effect of social capital on the accuracy of the quality of audit offices. Thus the fourth null hypothesis of the study is accepted.

5.3.5 Fifth Hypothesis Test

To determine the impact of positive psychological capital on the efficiency of the performance of audit offices, the fifth sub-hypothesis was tested by rejecting or accepting one of the following two hypotheses:

H05: there is no impact of positive psychological capital on the efficiency of the performance of audit offices.

H15: there is an impact of positive psychological capital on the efficiency of the performance of audit offices.

In order to test the fifth hypothesis, the results of the simple regression of the two variables of this hypothesis were analyzed by the results shown in the following table:

Table 11. Regression analysis of the impact of positive psychological capital and the efficiency of the performance of audit offices

R:	0.662	R ² :	0.438
Adjusted R ² :	0.435	Sig:	0.000
F value:	138.719		
	Coefficient	T	P-value
Constant	1.950	11.984	0.000
Positive psychological capital	0.506	11.778	0.000

Source: Prepared by the researchers based on the output of the program (spss)

The table shows that the regression coefficient was (0.506), for the impact of positive psychological capital on the efficiency of the performance of audit offices, while the value of the coefficient of determination, (43.8%) which indicates that the independent variable (positive psychological capital) explained (43.8%) of the variation in the dependent variable(Efficiency of the performance of audit offices); We note that the value of Beta is positive, which indicates a positive correlation between the two variables but intermediate , and the probability value sig (0.005) is less than the significance level (0.05), which means rejecting the null hypothesis and accepting the alternative hypothesis that states that there is a positive impact of positive psychological capital on the performance of audit offices. The fifth alternative hypothesis is therefore accepted for the study.

5.3.6 Sixth Hypothesis Test

To determine the impact of positive psychological capital on the effectiveness of audit offices the sixth sub-hypothesis was tested by rejecting or accepting one of the following two hypotheses:

H06: - there is no impact of positive psychological capital on the effectiveness of audit offices

H16: there is an impact of positive psychological capital on the effectiveness of audit offices

The simple regression analysis were used to test the sixth hypothesis, the outcomes of this test are illustrated in the table below:

Table 12. Regression analysis of the impact of positive psychological capital and the effectiveness of the performance of audit offices

R:	0.355	R ² :	0.126
Adjusted R ² :	0.121	Sig:	0.000
F value:	25.733		
	Coefficient	T	P-value
Constant	2.661	11.858	0.000
Positive psychological capital	0.301	5.073	0.000

Source: Prepared by the researchers based on the output of the program (spss)

The table shows that the regression coefficient was (0.301), for the impact of positive psychological capital on the effectiveness of the performance of audit offices, while the value of the coefficient of determination of (12.6%) that indicates that the independent variable (positive psychological capital) explained (12.6%) of the variation in the dependent variable (effectiveness of the Performance of audit offices); We note that the value of Beta is positive, which indicates a positive correlation between the two variables but weak, and the probability value sig(0.005) is less than the significance level(0.05), which means rejecting the null hypothesis and accepting the alternative hypothesis that there is a positive impact of positive psychological capital on the effectiveness of the performance of audit offices. The sixth alternative hypothesis is therefore accepted.

5.3.7 Seventh Hypothesis Test

To determine the impact of positive psychological capital on the accuracy of the performance of audit offices, the seventh sub-hypothesis was tested by rejecting or accepting one of the following two hypotheses:

H07: - there is no impact of positive psychological capital on the accuracy of the performance of audit offices

H17: there is an impact of positive psychological capital on the accuracy of the performance of audit offices

The simple regression analysis were used to test the seventh hypothesis, the outcomes of this test are illustrated in the table below:

Table 13. Regression analysis of the impact of positive psychological capital and the accuracy of the performance of audit offices

R:	0.291	R ² :	0.085
Adjusted R ² :	0.080	Sig:	0.000
F value:	16.518		
	Coefficient	T	P-value
Constant	3.222	18.108	0.000
Positive psychological capital	0.191	4.064	0.000

Source: Prepared by the researchers based on the output of the program (spss)

The table shows that the regression coefficient was(0.191), for the impact of positive psychological capital on the accuracy of the performance of audit offices, while the value of the coefficient of determination, which is (8.5%), which indicates that the independent variable (positive psychological capital) explained (8.5%) of the variation in the dependent variable We note that Beta value is positive indicating a positive correlation between the two variables but is weak, and the probability value sig (0.005) is less than the significance level (0.05), which means rejecting the null hypothesis and accepting the alternative hypothesis that there is a positive impact of positive psychological capital on th accuracy of the performance of audit offices. Thus, the seventh alternative hypothesis of the study is accepted.

5.3.8 Eighth Hypothesis Test

To determine the impact of positive psychological capital on the accuracy of the quality of audit offices, the eighth sub-hypothesis was tested by rejecting or accepting one of the following two hypotheses:

H08: - there is no impact of positive psychological capital on the accuracy of the quality of audit offices.

H18: there is an impact of positive psychological capital on the accuracy of the quality of audit offices.

The simple regression analysis were used to test the eighth hypothesis, the outcomes of this test are illustrated in the table below:

Table 14. Regression analysis of the impact of Positive psychological capital and the accuracy of quality of performance of audit offices

R:	0.797	R ² :	0.634
Adjusted R ² :	0.632	Sig:	0.000
F value:	308.955		
	Coefficient	T	P-value
Constant	- 0.351	- 1.474	0.142
Positive psychological capital	1.106	17.577	0.000

Source: Prepared by the researchers based on the output of the program (spss)

As shown in the table, the regression coefficient was (1.106), for the impact of positive psychological capital on the quality of performance of the audit offices, while the value of the coefficient of determination (63.4%) indicates that the independent variable (positive psychological capital) explained (63.4%) of the variation in the dependent variable. We note that Beta value is positive indicating a positive correlation between the two variables and is high, and the probability value sig (0.005) is less than the significance level (0.05), which means rejecting the null hypothesis and accepting the alternative hypothesis which states that there is a positive impact of positive psychological capital on the quality of performance of audit offices. Thus, the eighth alternative hypothesis of the study is accepted.

6. Conclusions

1. According to the Descriptive analysis result (illustrated in table 2-4) the following points were made; psychological capital develops fruitful immersion of auditors in the work to complete the audit work, The directors of audit offices seek to establish social cooperative relations among the employees in the offices, The auditor's familiarity with the subjects of economy, administration, taxation, finance and legal, indicates the accuracy of the audit in their offices, Oversight of audit offices on the annual financial reports prepared by the auditors to achieve accuracy of their audit, and The functions of the audit process and the review of reports are documented to achieve audit effectiveness.
2. There is a positive impact of social capital on the efficiency of the performance of audit offices
3. There is no impact of social capital on the effectiveness of audit offices
4. There is a positive impact of social capital on the accuracy of the performance of audit offices
5. There is no effect of social capital on the accuracy of the quality of audit offices.
6. There is a positive impact of positive psychological capital on the performance of audit offices
7. There is a positive impact of positive psychological capital on the effectiveness of the performance of audit offices
8. There is a positive impact of positive psychological capital on the accuracy of the performance of audit offices
9. There is a positive impact of positive psychological capital on the quality of performance of audit offices

7. Recommendations

1. The need to work on scientific research to create new knowledge associated with its activities, and the existence of mutual cooperative social relations with other audit offices to strengthen its knowledge.

2. Participation in conferences and scientific symposiums related to the nature of its work, and having great interest in the ideas and solutions proposed by distinguished auditors to address the problem of work, which concerns psychological matters affecting the efficiency of their audit performance.
3. Attract human and intellectually, psychologically, socially and practically qualified personnel who have sufficient skills and experience in audits
4. Encouraging teamwork and empowering team members so that many work problems can be solved through teams.
5. Hold regular meetings with employees by the owners of audit offices to disclose information affecting their psychological behavior and publicly share with them and commit to implement it and tell them the truth even if was difficult.

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