

# PROFESSIONAL EXO-JUDGMENT PERCEPTION – A QUANTITATIVE RESEARCH BASED ON AN INNOVATIVE CONCEPTUAL STRUCTURE

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**Abstract:** *This paper aims to describe an innovative concept – the professional exo-judgment. This concept implies a wide documentation and presents a high grade of originality. In the development of this article we will expose pilot-notions from the framework of the concept’s explanations followed, in the near future, by a thoroughgoing and exhaustive description of all composing elements. A starting definition is referring to the professional exo-judgment as being a thorough approach of the professional judgment from general to particular, extrapolating the classical notion of professional judgment towards a constructive vision, towards a clear and open presentation and in the end is referring to the description of a concept with an interchangeable form, with influences related to affective and the internal structure of men, description realized through internal – external approach, through these exo-approaches obtaining an exo-judgment.*

**Keywords:** *exo-judgment, approach, innovative concept, originality, quantitative research*

## 1. Introduction

The central thematic of the research is focused on studying the elements contained by the complex mechanism of the professional judgment.

The main objective that guides the research’s trajectory is represented by the limitations brought by the importance of the professional judgment’s perception. In order to achieve the main objective we formulated a set of adjacent objectives to support the complex demarches started in our research. This way, we focused on the way the professional judgment is perceived on activity segments, on the role and influences of the professional judgment and also on the delimitation of the importance given to professional judgment into the organizational environment, on the identification of the existence within companies of regulations that impose the use of professional judgment, on the determination of information categories that rely on the professional judgment and on the

frequency of use of it. Starting from the objectives established, we issued the hypothesis in accordance to the rigor of the professional judgment has a direct impact on the quality of decisions. Through “hypothesis” we understand the communication of a causal relationship in a manner that allows empirical verification (Caplow, Paris, pp. 119).

## **2. Steps made for the research**

The procedure for issuing the questionnaire is in respect with the purpose of detailing the way in which the professional judgment is perceived. Professor Septimiu Chelcea describes the questionnaire as being “a technique and correspondingly an investigation tool consisting of an assembly of written questions and eventually graphic images, ordered in a logical and psychological order which, through its administration of the investigation by the operators or through self-administration, determines from the interviewed persons answers that will be recorded in writing” (Chelcea, 1975, pp. 140).

The questionnaire, containing a total of 20 questions, has been structured in several parts, as follows:

- an introductory part that informs the respondent regarding the scope of the research and the anonymous and confidential character of it;
- a part of questions effectively correlated with the proposed research;
- a part of questions for the identification and establishing a general profile of the respondent.

In order to distribute the questionnaire we opted for the Google Drive platform that facilitates the gathering and processing of data. This option allows the upload of the questionnaire in an electronic template and the quick sent option through direct emails by showing the actual questions or through a link. The centralization of data was realised in a tabular manner, easy to transfer as a database in order to be processed with the specialised software. The advantages of using an online platform include: access to respondents that are located in remote places or far away, the capacity of contacting several categories of respondents and also the ease way to obtaining a centralization of data, fact that reduces the time and effort of the researcher (Weight, 2005).

The representativeness of the sample has been outlined after the target group has been established for the questionnaire. The questionnaire, as the principal instrument of the investigation, has been sent towards employees of companies from domains such as: production, distribution, legal, academic, management and consultancy, medical services.

Because of the distribution of the questionnaire on various specialized platform in sociological studies, our research has obtained a high grade of visibility, fact that lead to the appearance of respondents that fit in other domains than the ones stated, out of which we mention: naval transportation, utilities, public services etc.

Also, the questionnaire has been sent through social networks (Facebook, Google + etc) and professional (LinkedIn etc) and also face to face through printing the questionnaire and provide it to the respondents. This last way of transmitting the questionnaire has triggered the effort for punctual detailing of the questions for guidance to the proper understanding by the respondent of all questions and objectives through the quantitative research.

The number of validated questionnaires is 229. The data has been tabular centralized through the Google Drive platform. This platform has allowed the export of the database in Microsoft Office Excel format. Through this software we processed the data, built charts

and interpreted the results obtained. The statistical analysis are sole-varied and refer to one variable and also bi-varied, taking into consideration several variables.

The whole data collection process and the interpretation of data has as vector on one side the close follow of hypothesis, through the prism of its validation or invalidation, and on the other side the iteration of concentrated conclusions from the research's finalization.

### 3. Results and discussions

**The interpretation of the research's results** is the explication phase of the results obtained and involves the capitalization of information accumulated in accordance with the initial planning for carrying the quantitative research.

- **Defining the professional judgment through the optics of respondents**

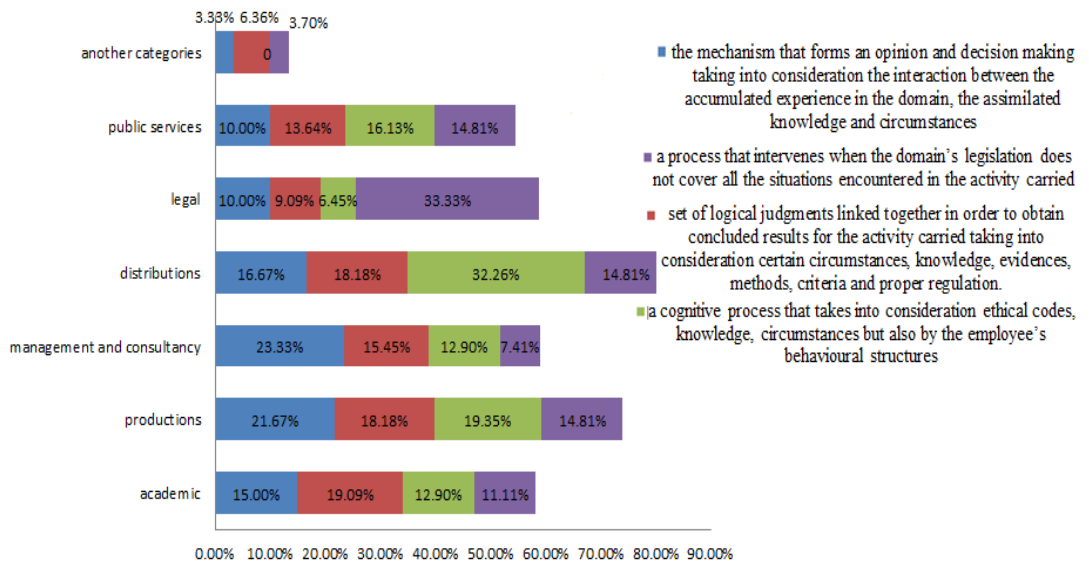
At a general level, almost half of the questioned population (48%) considers that the professional judgment is a set of logical judgments linked together in order to obtain concluded results for the activity carried taking into consideration certain circumstances, knowledge, evidences, methods, criteria and proper regulation.

The second preference among the respondents has labelled the professional judgment as being the mechanism that forms an opinion and decision making taking into consideration the interaction between the accumulated experience in the domain, the assimilated knowledge and circumstances in a percent of 26.2%.

With approximately 13 percent the professional judgment's definitions were a process that intervenes when the domain's legislation does not cover all the situations encountered in the activity carried and as a cognitive process that takes into consideration ethical codes, knowledge, circumstances but also by the employee's behavioural structures.

Taking into consideration the domains of activity for each company that employed our respondents we can make the following observations:

Fig. 1. Acceptations of the professional judgment on domains of activity



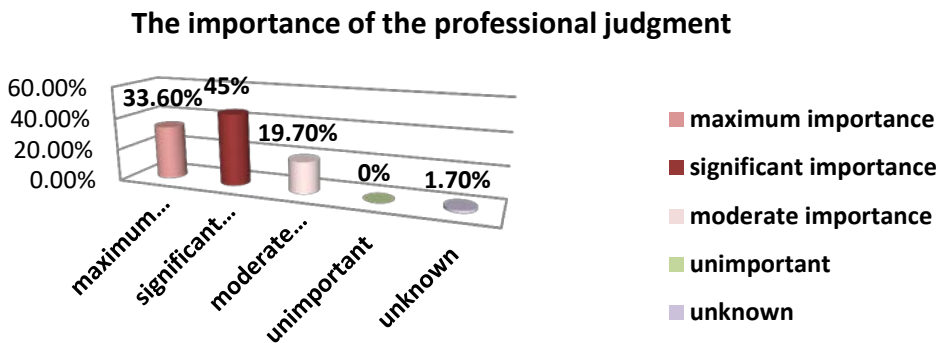
Source: issued by the authors

- **The importance given to the professional judgment**

The professional judgment represents the concept that directs the activity of the employee on certain trajectories depending on the specificity and implications of each activity carried out. The importance of this concept is given by the decisional mechanism resulted from the use of professional judgment.

The respondents, in a staggering proportion of 45% have signalled that the professional judgment has a considerable importance and 33.6% have tagged the professional judgment as an element of maximum importance.

Fig. 2. The importance of the professional judgment in the acceptance of our respondents



Source: issued by the authors

Depending on the domain of activity, the importance of the professional judgment varies as grade:

- In the academic and distribution domains, the professional judgment has a maximum importance

The respondents from the academic domain have exemplified the following situation that requires the use of professional judgment: the daily carrying of activity; activities for structuring the teaching material; in relationships between the members of the university's community; in establishing the teaching and evaluation methods; into taking the decisions regarding the teaching programme; for the organization of science group studies; elaboration and presentation of courses.

- In the distribution domain, the responding population has listed situations that require the use of professional judgment: carrying major projects; department restructuring; instruction actions for the personnel; budgeting; financial control and IFRS reporting; meeting the objectives; the necessity of taking a fast decision with financial impact etc.
- in production, consultancy and management, and also in public services, the professional judgment develops a considerable importance. The attendees at the research have iterated the following situations that lead to the use of professional judgment: planning and risk assessment on each commitment; issue of working procedures; monthly closing; periodic checks; operational decision making; audit missions; issue of audit reports; perspective economic forecasts; etc.
- moderate importance is given to the professional judgment from the legal domain. This fact occurs because the strict legal framework imposed by the

current legislation. We state some activities that imply the use of professional judgment named by the respondents: legal documents wording; legal activities; client's representation.

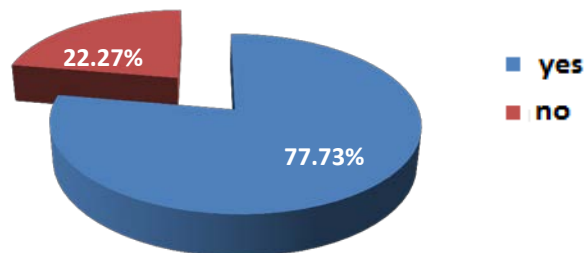
- **The existence within companies of documents that confirm the use of professional judgment**

77.73% of the respondents confirmed the existence within the company of documents that refer to the professional judgment. These documents have either a general or specific character depending on the domain in which the employee is working but also depending on his access to information. The general answers had in common that attesting documents for the professional judgment, regardless the domain, are internal regulation, working procedures and methodologies and ethical code.

The respondents that stated that there are no documents to attest the professional judgment in the company are related mostly to the service providing sector.

Fig 3. The percentage that disclose the existence of documents regarding the professional judgment within companies

**Are there documents within the company that attest the existence of professional judgment?**



Source: issued by the authors

In the academic environment, the respondents mentioned the following documents: the University Charta, study plans; Deontological and ethical codes; internal procedures and regulations.

In the distribution sector, the respondents named as attestation document of professional judgment: Ethical code, Job description; collective work agreement; internal rules and procedures; SSM responsible; IT policies, methodological norms.

Regarding the legal domain, the respondents mentioned the following documents: Procedure codes; internal regulation; Legislation; Legal opinions.

Within the public services category and other categories; the respondents have expressed their opinion regarding the documents used in using the professional judgment such as: Code of ethics, Job description; internal regulation; collective working agreement, Fiscal Code.

The participants from the service and consultancy along with the production sector have mentioned the following documents that lead to the professional judgment:

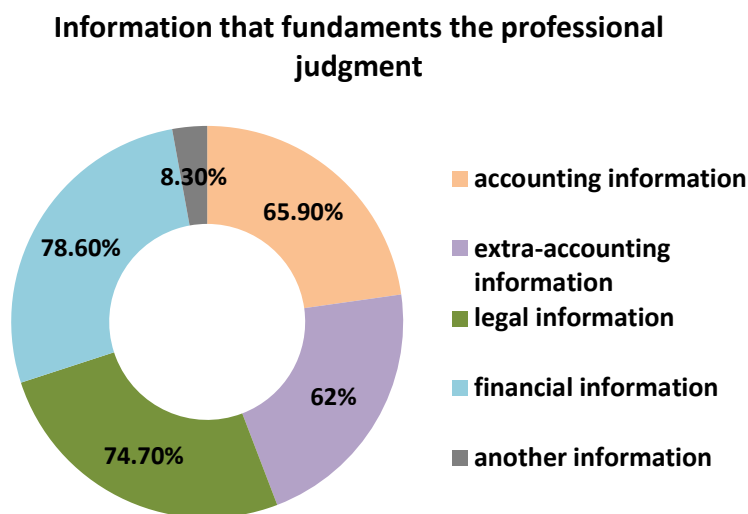
International professional and ethical Standards, Local regulation; Procedure norms and regulation; International audit standards (ISA); international reporting standards (IFRS); financial audit reports.

- **Types of information that the professional judgment relies on**

The elements that support and direct the professional judgment represent a foundation in carrying the activity of the employee. The informational system, under its various aspects, depending on the company's domain of activity at a general level and depending on each activity itself at a particular level, create a perfect environment for the development of the professional judgment.

In the research we carried, the participants appreciated that the financial information (78.6%), legal (74.7%) and accounting (65.9%) are the most predominant in the organizational field within the formation of the professional judgment. Excluding the three types of information stated before, the respondents chose also extra-accounting information (62%).

Fig. 4. Information that fundamentals the professional judgment

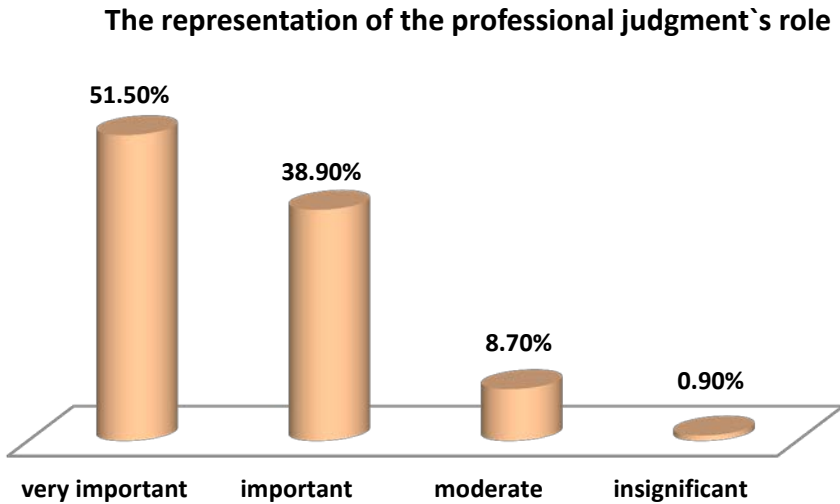


Source: issued by the authors

- **Role of the professional judgment**

In accordance with the centralized results, we ascertain that the professional judgment gets a determinant role in the professional activity. The respondents, in a percent of 90.4% have designated to the professional judgment a very important role. Regardless of restrictions in the practical activities, the professional judgment is a concept treated with seriousness within companies taking into consideration that its exertion establishes how it will macroeconomic fit into the market.

Fig. 5. The representation of the professional judgment's role



Source: issued by the authors

#### **4. The conclusions of the quantitative research based on the questionnaire**

Our research was focused on the study of elements contained by the complex mechanism of the professional judgment. The hypothesis formulated at the beginning of the study was validated generating a plus of value to the research carried. The result obtained have enhanced the fact that the perception of the professional exo-judgment is an important process at the level of each company regardless its domain.

Following the exposure of the conclusions of the quantitative study carried we mention that the set of objectives has been completely realised.

When taking into discussion the professional judgment within a company, we have obtained after the study carries an important percent of 90.4% when appreciating that the professional judgment is important or very important. This fact is owed to the indissoluble bond established between the concept of “professional judgment” and the activities carried at an organizational level by doing the job's tasks having as background mechanisms and actions activated by the use of the professional judgment.

Another important description attribute of the professional judgment is represented by the importance when it gets appreciated at the level of the company. To be retained is the fact that in the research we carried a high importance was given to the professional judgment by the participants to the study in a high percent – 79.2%.

The objective regarding the identification of the existence within the company of regulation that suppose the use of the professional judgment has been fulfilled, meaning that the results obtained have led to the highlight and exemplification on areas of activity of documents and working procedures that imply the use of the professional judgment in the activity of the employee.

The objective that refers to the determination of categories of information on which the professional judgment relies has been realized. Through the centralization of information provided by the respondents, we conclude that the professional judgment is founded on a large diversity of information, on distinct categories, financial information gathering a 78.6%, legal 74.7% while the accounting got 65.9%. Beside these three categories, the participants attending the study have mentioned other categories of information, named extra-accounting.

The recognition of the influence of the professional judgment at a company level has been signalled by the majority of interviewed respondents and has been revealed with their help through the assembling of the complex content of the professional judgment that incorporate: the approach from the importance point of view, establishing the categories of information it relies on, the frequency use and highlighting its importance at an organizational level. All these contained elements provide to the professional judgment a high level of accuracy and rigor in carrying the activity of an employee within the company and presents a direct impact over the quality of their decisions, therefore lead to the validation of the hypothesis that states "*the rigor of the professional judgment has an impact over the quality of decisions*"

The present research represents just a part of a vast research based on a high number of hypothesis, sets of objectives and determinant factors. We aim to gradually share the construction of the concept of the professional exo-judgment through methodical exposure of the visions we issue in a manner that presents a high scientific degree and elements of innovative conceptualization.

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