Professional EXO-JUDGMENT Perception – a Quantitative Research Based on an Innovative Conceptual Structure. Part II

VIORICA MIRELA STEFAN-DUICU Lecturer, the Department of Economic Sciences "Nicolae Titulescu" University 185 Calea Văcărești, 4th District, Bucharest ROMÂNIA <u>chirita.mirela@gmail.com</u>

ADRIAN STEFAN-DUICU Auditor ROMÂNIA stefanduicu.adrian@gmail.com

Abstract: This paper is the second part of an elaborated quantitative research. The innovative concept we conceived – "professional exo-judgment" has been described in the first part of the research through the defragmented component elements and thoroughly analyzed, thus highlighting the complex mechanism of the professional judgment. Importance has been given to defining the professional judgment through the respondent's point of view, through the existence within companies of documents that certify the use of the professional judgment, on the types of information on which the professional judgment relies and onto the extremely important role of the professional judgment within an organization.

In the present article we will continue the presentation of further integrated elements of our research and the results of the quantitative research until this stage of the research.

Key-Words: - conceptual framework, research, exo-judgment, companies, knowledge

1 Introduction

The main objective that has been exposed since the previous article, targets the delimitations brought by the professional judgment's perception from a causal point of view. From the set of adjacent objectives that we are exposing today notions come apart that seek to build a veridical research namely general information regarding sex, age and years of work for the respondent, the position of the company regarding the use of professional judgment, the frequency of the use of professional judgment and the reason of using the professional judgment. Taking into consideration the presented objectives, we have centered on the hypothesis according to which **"the rigor of the professional judgment has a direct impact on the decisions' quality".**

2 Steps made for the research.

The stages of our research and the starting point have been thoroughly presented in article "Professional Exo-Judgment Perception– a Quantitative Research Based on an Innovative Conceptual Structure", 2018, 6.2: 17-25, published in Global Economic Observer Journal. We issued a questionnaire that comprises of 20 questions. We have used the Google Drive platform for the distribution of the questionnaire along with e-mail, social networks and through distribution of the physical material. The questionnaire, as a basis of our survey has been sent toward employees within companies from environments like academics, production, distribution, legal, consultancy and management, medical services. 229 questionnaires have been validated and centralized into a table on which we have analyzed both the single-variations and multiple-variation data.

The whole process of gathering the data, processing and interpretation of the data has a vector, on one side, the close tracking of the hypothesis through the prism of its validation or invalidation, and on the other side the statement of conclusions based on the completion of the research."1

3 Results and discussions

Within this article, the interpretations of the research's results are as follows:

General information regarding sex, age and years of working of the respondent

The structure of the attendants at the quantitative research is relatively homogenous, 51.1% of the respondents being female and the rest of 48.9% males.

A percent of 37.1% of the respondents are aged between 31 and 40 years, being followed by the respondents aged between 20 and 30 years with 31.4%. The other two categories of respondents refer to the age between 41 and 50 years with a percent of 17.9%, while the interval between 51 and 60 years comprises of 13.1%.

In the research, the majority of the attendants have a working experience between 5-10 years (21%), followed by the respondents with a working period between 11 and 15 years and those over 20 years of work (17.5% for both situations). Regarding the working experience below 5 years, a percent of 13.5% has been recoded.

- The posture of the company regarding the use of the professional judgment

60.3% of the participants have highlighted the fact that the attitude of the companies in which they act is permissive. This posture depends significantly on the domain in which the company operates. A permissive posture is found in the domains such as: academics, management and consultancy. The employee has a larger decision taking freedom at an organizational level.

The neutrality of the company in the given context has been highlighted by results as being a quality of the companies acting in production and services areas. Within these companies, the employee is guided by the use of the professional judgment based on specific documents but also possesses a certain degree of freedom in assuming their decisions.

The restrictive arbiter of the company applies to legal domain. The strictness imposed to the professional judgment derives from the legal coercive regulations, regulations that guide in a significant manner the judgment system of the employee.

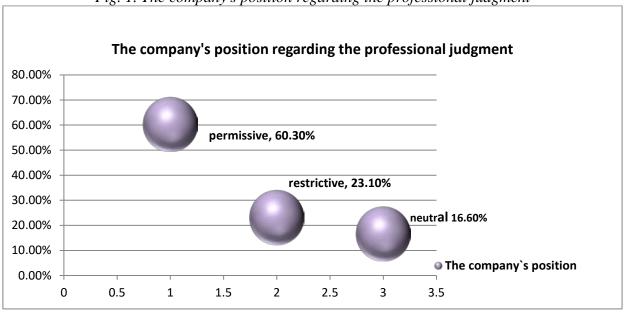


Fig. 1. The company's position regarding the professional judgment

Source: issued by the authors

- The assembly of determinant factors in the formulation of the professional judgment

¹ Stefan-Duicu, V. M., & Stefan-Duicu, A. (2018). Professional Exo-Judgment Perception–A Quantitative Research Based On An Innovative Conceptual Structure. Global Economic Observer, 6(2), 17-25.

Employees that have attended our research have appreciated the professional judgment is a structure that requires a cumulus of determining factors. The first position, with 93%, the professional training indicates that it is the main determinant factor being closely followed by the personal skills, with a percent of 83%. In a proportion of over 60% amongst the determining factors we find the working period, psychological and ethical factors.

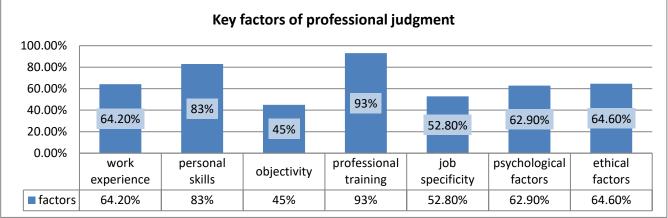


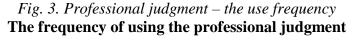
Fig. 2. Key factors of the professional judgment

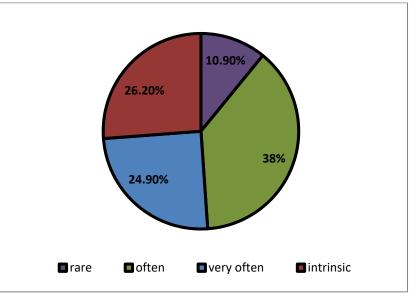
Source: issued by the authors

- The frequency of the use of professional judgment

The usual attribute of using the professional judgment is strongly highlighted by the options of the respondents, 38% have confirmed that they use often the professional judgment, 24,9% very often and 26.2% have associated the use of the professional judgment as being intrinsic.

A percent of 10.9% are rarely using the professional judgment within the company. This occurs because the specificity of the professional domain's activity.





Source: issued by the authors

In the academic domain (37.29%) and public services (22.03%), the respondents have expressed their opinion regarding the association of the intrinsic character of the professional judgment. Diversified activities such as the high number of demands that require a fast resolution, therefore a decision make, provides to the named domains an intrinsic character transposed to the professional judgment.

Into production (40.35%), consultancy and management (22.81%), the employees use very often the professional judgment and often in the distribution domain (34.48%). In the legal domain, 46.15% of the

respondents have highlighted the fact that rarely they use the professional judgment due to regulatory limitations.

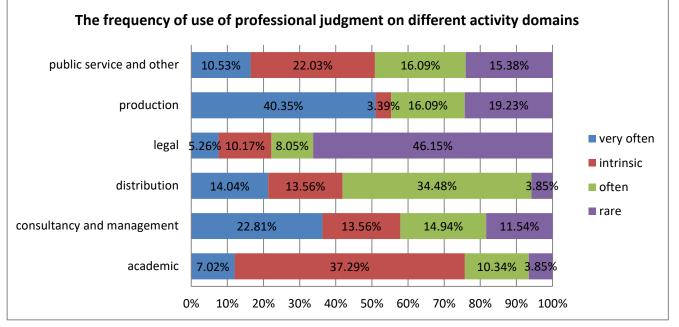


Fig. 4. Professional judgment – the use frequency on different activity domains

Source: issued by the authors

- Reasons for the employee to use the professional judgment

The questioned employees within this research use the professional judgment from own initiative (72.1%) and then because the obligation exercised through regulation and other legal nature elements (60.70%). Decision time pressure is another reason that refers to the use of professional judgment (34.05%) along with the lack of existence of additional specific regulations to the domain (17%).

In the legal domain, employees are guided by the regulation and legal active documents. Academicians call up to the professional judgment predominantly by own initiative and by the obligation exercised through regulation and other legal nature documents, while the remaining elements have an insignificant weight.

In other domains the other two reasons intervene: decision time making pressure and the lack of other specific stipulations. Employees that are found in a pressing posture take decision meant to solve the issues that appear by using the professional judgment because particular motives to their activity.

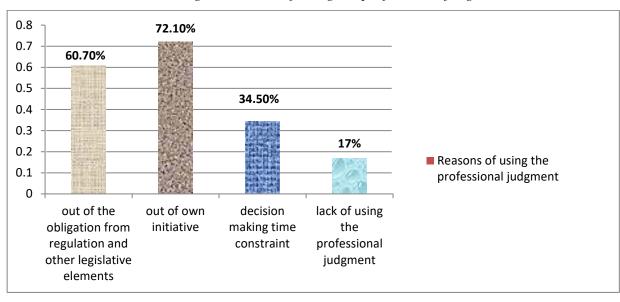


Fig. 5. Reasons of using the professional judgment

Source: issued by the authors

4. The conclusions of the quantitative research regarding the perception of the professional judgment within the companies

The study of the composing elements of the complex mechanism of the professional judgment based on the main established objective has been fully accomplished.

Another accomplished objective is the one referring to the establishment of the frequency of use of the professional judgment. Following its result evaluation we found that 38% of the respondents often use the professional judgment and 24.9% very often. A percent of 26.2% of the respondents associate the professional judgment with the intrinsic character of its use.

The perception of the professional judgment at a company level has made the quantitative research on which our study was based. We have carried methodological demarches presented under the form of a questionnaire, being thoroughly realized, complex and innovative simultaneously, involving empirical procedures preceded by qualitatively content interpretation. The questionnaire has been distributed within companies specialized on several domains, respondents (in the count of 229) being receptive to the proposed study thematic. The gathered information had a very important role in the consolidation of the central theme of the research through *the validation of the hypothesis regarding the high level of academic knowledge that determines a better use of the professional judgment and the rigor of the professional judgment that has a direct impact over the quality of the decisions.*

The professional exo-judgment takes several multi-varied forms and represent an innovative concept proposed by the authors, concept that finds its final conclusion and the last additions and explanations into a third part of the research that imposes the future issue of another article that led to the validation of the initial hypothesis and have underlined that the perception of the professional judgment represents a high degree of importance regardless the domain of the company.

References:

- [1] Stefan-Duicu, V. M., & Stefan-Duicu, A. (2018). *Professional Exo-Judgment Perception–A Quantitative Research Based on an Innovative Conceptual Structure*. Global Economic Observer, 6(2), 17-25.
- [2] Caplow, T. (1970), L'enquête sociologique, Armand Colin, Paris.
- [3] Chelcea, S.(1975), Chestionarul în investigația sociologică, Editura Științifică și enciclopedică, București.
- [4] Chelcea S. (2001), *Tehnici de cercetare sociologică*, suport de curs Școala Națională de Studii Politice și Administrative SNSPA, București.
- [5] Cristea, V. G. (2015). *The necessity to introduce the accounting rules and fair value in the conceptual framework*. Procedia economics and finance, 26, 515-521.
- [6] Cristea, V. G. (2018). *Historical cost accounting or fair value accounting: a historical perspective*. Challenges of the Knowledge Society, 842-845.
- [7] Weight, K. B. (2005), Researching Internet based populations: Advantages and disadvantages of online survey research, online questionnaire authoring software packages, and web survey services, Journal of Computer-Mediated Communication, Vol. 10, Issue 3.
- [8] Niculescu, M. & Vasile, N. (2011), Epistemologie. Perspectivă interdisciplinară, Ed. Bibliotheca, Târgoviște.
- [9] Mackenzie, N. & Knipe, S. (2006), Research dilemmas: Paradigms, methods and methodology, Issues in educational research, Vol.16, No. 2.
- [10] Şandor, S. D. (2013), Metode și tehnici de cercetare în științe sociale, Tritonic Books, București.
- [11] Topf, M. (1986), Response sets in questionnaire research, Nursing research, Vol. 35, No. 2.
- [12] Coles, C. (2002), Developing professional judgment, Journal of Continuing Education in the Health Professions, Vol. 22, Issue 1.
- [13] Deutsch, M. & Gerard, H. B. (1955), A study of normative and informational social influences upon individual judgment, The journal of abnormal and social psychology, Vol. 51, No. 3.
- [14] Grigore, M. Z. (2009). *Economia informației, instrument de analiză al noii microeconomii*, Lex ET Scientia International Journal (LESIJ), 16(2), 354-364.
- [15] Mattessich, R. (1995), Conditional-normative accounting methodology: incorporating value judgments and means-end relations of an applied science, Accounting, Organizations and Society, Vol. 20, No. 4.
- [16] Sudacevschi, M. (2016). *The promotion of the accounting services within the limits of professional ethics*. Challenges of the Knowledge Society, CKS Journal, 718-722.
- [17] Yankelovich, D. (1991), Coming to public judgment: Making democracy work in a complex world, Syracuse University Press.