

Professional EXO-JUDGMENT Perception – a Quantitative Research Based on an Innovative Conceptual Structure – part III

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Abstract: - This paper represents the third part of an exhaustive research that has a high content of innovation and creativity. The central element around which orbit all the hypotheses developed and the whole content is the concept of exo-professional judgment. Even if we have presented conceptually with all its composing elements, description and the influences created around it, in this article we will delimit the bond between the professional judgment and the value judgments that are comprised in the reference theories and how known are these within the society.

Key-Words: - reference accounting theories, exo-judgment, value judgments, innovative concept, professional judgment

1 Introduction

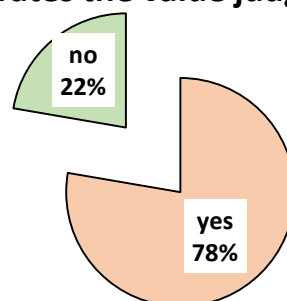
▪ Professional judgment and the value judgments

The value judgment, a „normative judgment that enounces an appreciation”¹ represents a set of moral values and reflects the capability of an employee to be good or bad, honest or dishonest, objective or subjective etc.

A percentage of 78% of the study's attendees have stated the fact that value judgments are integrated in the professional judgment.

Fig. 1. The integration of the value judgments in the professional judgment

Do you consider that the professional judgment integrates the value judgments?



Source: elaborated by the author

¹ Dictionary available at the address: <http://dexonline.ro/definitie/valoare>.

The Value judgments, as the sample population states, regardless the domain, have been assimilated to the following moral values, as seen in the table below:

Table 1. Moral values

Ethics	Correctitude
Integrity	Seriousness
Objectivity	Promptitude
Honor	Respect
Justice	Responsibility

Source: elaborated by the author

▪ **Reference accounting theories useful in the use of the professional judgment**

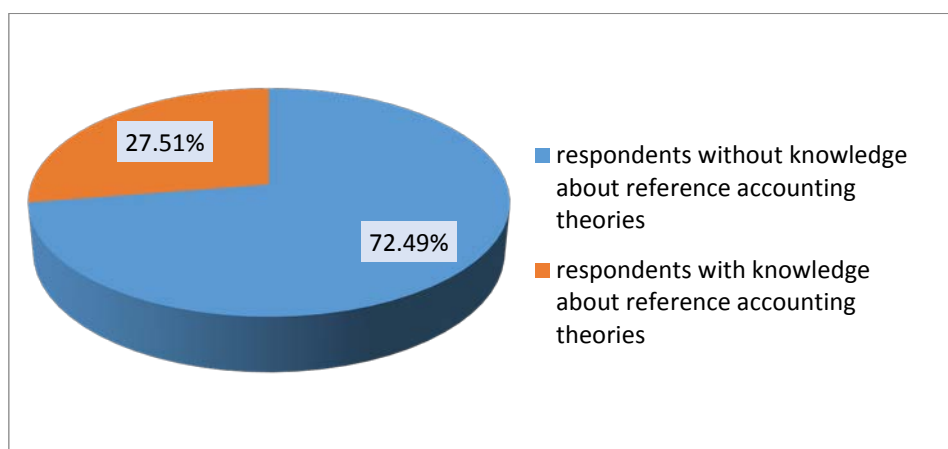
The accounting theories are those „that separate the accounting phenomena into „art” and „technique” of the accounts on one side, and „science of the company’s economy” on the other side.² Their utility is undisputed, accounting theories representing the fundament of current computing systems.

The respondents, in a percentage of 72,49% do not have any knowledge regarding the accounting theories. A cause of this bad consequence is represented by the orientation of the companies on current policies without highlighting the base of these policies and the information that has generated today’s decisional mechanism and the current organizational quadrants.

The study’s attendees do not possess a developed economic, financial and accounting culture and cannot fully understand the processes that occur within a company because the lack of information propagation related to the mandatory epistemological pillars of every environment, process, domain etc.

Fig. 2. The knowledge proportions of reference accounting theories useful in the use of the professional judgment

The knowledge of reference accounting theories



² S. Damian, „Evoluția contabilității în perioada de tranziție a economiei românești”, PhD thesis resume, 2011, pg, 20.

Source: elaborated by the author

Table 2. Theories stated by the respondents

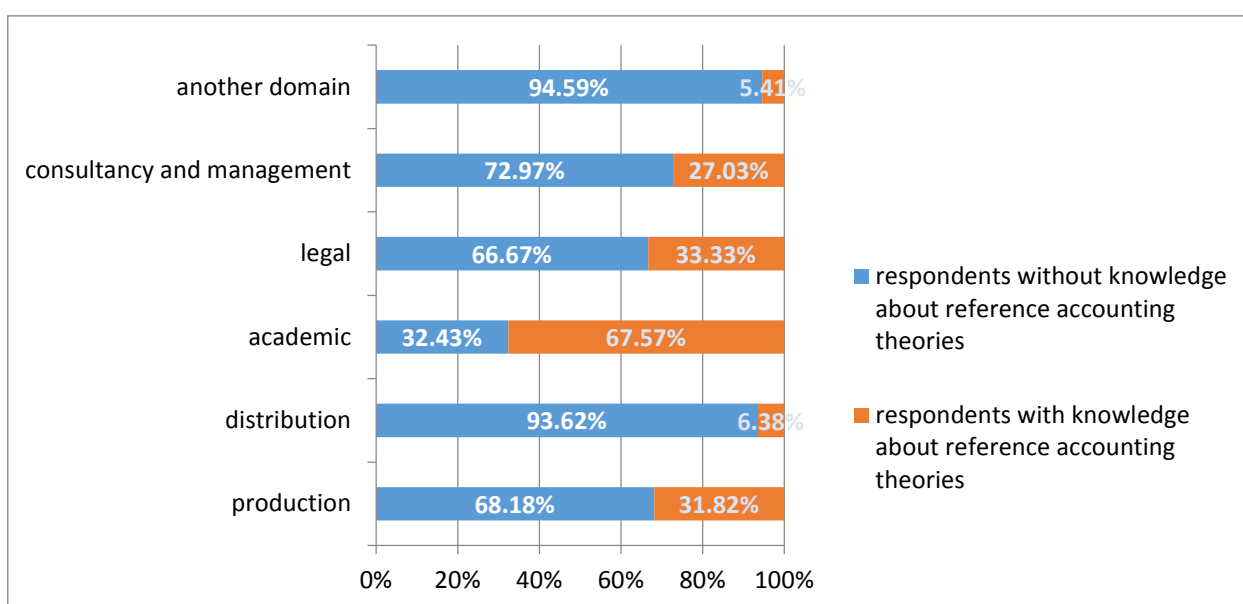
	Theories	Character
Academic	Accounting Theory	Positive/Normative
	Value Theory	Positive/Normative
	Accounts Theory	Positive/Normative
	Balance sheet Theory	Positive/Normative
	Games Theory	Positive/Normative
	Agency Theory	Positive/Normative
	Signal Theory	Positive/Normative
	Human Capital Theory	Positive
	Financial Market Theory	Positive
	Equilibrium Theory	Positive/Normative
Consultancy and management	Normative Theories	Normative
	Positive Theories	Positive
	Agency Theory	Positive/Normative
	Accounts Theory	Positive/Normative
	Balance sheet Theory	Positive/Normative
	Value Theory	Positive/Normative
	Human capital Theory	Positive/Normative
	Organizational Theories	Positive/Normative
Distribution	Bureaucracy Theory	Positive
	Accounts Theory	Normative
	Balance sheet Theory	Normative
	Patrimonial Theories	Normative
	Normative Theory of Accounting	Normative
Production	Games Theory	Positive/Normative
	Signal Theory	Positive/Normative
	Accounting Theory	Positive/Normative
	Value Theory	Positive
	Sociological Theories	Positive/Normative

	Theory of Social Economic Organization	Positive/Normative
	Financial Management Theories	Positive/Normative
	Bureaucracy Theory	Positive
Public services and other services	Balance sheet Theory	Normative
	Accounts Theory	Normative
	Double party Theory	Normative
	Cost Theory	Normative
Legal	Quasi-legal Theory	Positive/Normative
	Legal Theories	Normative
	Normative Theory	Positive/Normative
	Representation Theory	Positive/Normative

Source: elaborated by the author

The respondents tried to present the useful accounting theories in the use of the professional judgment. After the data processing we can observe that the employees don't exactly know what the accounting theories are, but they associate the accounting theories with the sociologic, legal, management and financial theories.

Fig. 3. The notoriety of accounting theories according to the fields of activity
Knowledge of accounting theories according to the fields of activity



Source: elaborated by the author

A clearer image of the accounting theories are found in the academic environment, the respondents presented correctly the accounting theories in a higher percentage (67.57%).

This fact is owed to the access to valuable information that goes over the common threshold of knowledge. The high intellectual level favors the development of the economic, accounting and financial knowledge in the academic domain.

In the distribution and service domain the proportion regarding the fact that employees don't know the accounting theories is over 93%. In consultancy and management domain the percentage is over 70% for those that do not have any information regarding the accounting theories and in production and legal domain the percentage is over 60%.

In conclusion, the respondent cannot use the accounting theories as guidance in their own activity because they do not know the theoretical base of accounting under the form of issued theories. There is still a possibility of a cumulus of information in the domain, but because the gaps existing at an educational and organizational level, the respondents do not associate the body of information with the theoretical base of the accounting theories.

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