

# THE REFRACTION STATE OF THE PROFESSIONAL JUDGMENT AT A CONCEPTUAL LEVEL

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## Abstract

*The conceptual and material construction of the present article involves a high degree of originality and conceptual innovation, the ideas stated here are not to be found anywhere in this world as we know it and it represents the proof of dedication into research, of the will to be involved in the growth of the content and notions regarding the professional judgment.*

*This article is centred on the description of the professional judgment taking into account its refraction state. In order to explain this posture we have used several concepts and took the following steps: defined the professional judgment, used the specific literature for widening the research area, used analogies and connections with other domains and finally placed the professional judgment in the current organizational environment and explained its refractivity state through the components and existing influence factors.*

**Keywords:** *professional judgment, refraction state, innovative concept, factors, organizational environment*

## 1. Introduction

The general concept of refraction state refers to the process of sudden change of a pre-established direction.

Particularizing this concept on our research theme, we can state that the refraction of the professional judgment underline and highlights the mechanisms and processes of the trajectory modification of the professional judgment at a complex level, within an exigent format, in an unexpected mode, having as result new processes owed to the application of the new emerged factors.

When we mention a refraction state of the professional judgment we actually refer to the sudden and fast changes of the outline and formation of it and to what generates this unforeseen changing process.

In an extended survey that we realized having as subject 229 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<sup>1</sup>

Prof. Herb Miller defines the judgment as a result that appears after the interaction between education and experience.<sup>2</sup>

## 2. Influencing factors

Factors that influence the professional judgment are both internal and external, implied and explicit, with a positive or negative impact, with provisory or permanent effect, factors that get to activate the formation and application of the professional judgment at an organizational level. From within these factors, we name: the professional training under all aspects (both by the accumulation of experience by the employee from self-training and by taking several courses and training sessions for the development and assimilation of knowledge in the required field), the economic and social environment that positions the organization under the influence of the economy in which it operates and under the influence of the interaction with the countries from the economic space, access to current information and new technologies, the alignment and the obligation to apply predefined norms of conduct (ethical codes, working procedures, standards, regulations, procedures, referential, working methodologies, internal procedures, manuals) etc.

The accumulation of knowledge is to be considered a premise of a good use of the professional judgment.

The professional training takes a temporal classification that reveals, on one side a general

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<sup>1</sup> V. M Stefan-Duicu, A. Stefan-Duicu – „Professional EXO-JUDGMENT Perception – a Quantitative Research Based on an Innovative Conceptual Structure”, *Global Economic Observer*, 6(2), 2018; V. M Stefan-Duicu – „Conceptual and regulatory delimitations of the professional judgment within an economic environment”, *Challenges of the Knowledge Society*, 2017.

<sup>2</sup> H. Miller, „Collectivization of Judgement”, *The Arthur Andersen Chronicle*, 1974.

professional training and on the other side a specialized professional training.

The general professional judgment brings into our discussion the stages of intellectual formation of the individual. From this category we name: profile high school studies, diplomas, the experience from international mobility, scholarships, practice and internships within the big companies, university studies etc.

The professional training based on the attendance and pass of accredited studies at a national and international level provides a detailed optic of construction of the formalized informational system by the assembly of knowledge needed for the use of the professional judgment.

The specialized professional training refers to knowledge gathered by filling a post within a company, by fulfilling all the obligations stated in the job description, by overcoming all obstacles and recession or decline periods and also by the valuable positioning of the knowledge into the growth of the company.

The gathering of knowledge conducts to an optimal use of the professional judgment and to the seizure of an extremely important know-how. Within this category the employee gets an experience formalized on the specificity of the job through advanced domain trainings and circumstantial situations solved and also through understanding the causal elements generated by the particular interactions on the company. Within the specialized professional judgment are also included the masters degrees that have as purpose the thoroughgoing of knowledge and the specialization on the designated domain, studies with particularization on the working place etc.<sup>3</sup>

Professional training, under its two particularities, general and specialized, represents a factor of qualification in the determination of the professional judgment and it's found in the important points of its formation.

Shaping the professional judgment with the influences of the psychological factors is realised in a segmented manner through the behavioural structure of the employee, through the environment sub-factors and familial sub-factors.

A determining factor in the use of the professional judgment is the "behavioural structure" because at a conceptual level the discussed judgment is a cognitive process that takes into consideration the ethical codes, knowledges, circumstances but also the behavioural structures of the employee through the highlight of the human characteristics engaged in this process.

In the shaping process of the professional judgment, the inter-disciplinarily of domains is being taken into consideration, also the specificity of the company in which the employee is working and by a plethora of psychological direct and indirect factors that generate as a final result a multitude of important notions regarding the assembly of information reported to behaviour and to professional judgment.

At a professional level, the conduct implies strict general rules that are subject to certain particularization that appear as a positioning of the human social nature jobs within a micro-economic environment.

The professional judgment, in accordance to Paul Gagnon, is described as an "un-estimable mental power".<sup>4</sup>

Yankelovich Daniel, a renowned opinion analyst transmits the fact that a correct, strong judgment must be used all the time attracting a sustained effort and a whole series of abilities. This type of judgment doesn't exist by its own, doesn't automatically appear, it must be created.<sup>5</sup>

Behavior, in accordance to A. Tilquin, represents "the cumulus of adaptation reactions, objective-observable, that an organism that has a nervous system, is executing as a reaction to the environmental stimulus, which, are also objective-observable".<sup>6</sup>

Fitting a judgment into an organizational environment draws after it written and unwritten rules of the professional circuit.

As example," promoting of the financial and accounting services must respect the limits of professional ethics, as required the rules of professional organizations. Promoting services must respect the principle of professional correct behaviour and not to compromise the profession. According to the National Code of Ethics for Romanian Professional Accountants, the publicity means to communicate to the public the information about the accounting services offered and the skills that has a professional accountant, in order to get works contracts."<sup>7</sup>

Taking into consideration this example or any other examples we can state that access to information influences and directs the professional judgment. In this kind of situations the organizational environment seeks to adapt to the global dimension, social and economic even though "the economy of information is neither perfectly shaped nor perfectly satisfactory"<sup>8</sup>, this way leading to an update of general sustained norms by both practitioners and theoreticians from the legislation domain, on which the professional judgment and its use relies implicitly and also explicitly.

<sup>3</sup> V. M Stefan-Duicu, *Contabilitatea și raționamentul profesional*, Nemira Publishing House, București, 2016.

<sup>4</sup> P. Gagnon, *Madison Conference of the Committee of Ten (the report)*, 1892.

<sup>5</sup> D. Yankelovich, „Coming to public judgment: Making democracy work in a complex world”, Syracuse University Press, 1991.

<sup>6</sup> A. Tilquin, „Le Behaviorisme: origine et développement de la psychologie de réaction en Amérique: thèse pour le doctorat es lettres présentée à la Faculté des Lettres de l'Université de Paris (Doctoral dissertation, Librairie Philosophique J. Vrin), 1942.

<sup>7</sup> Sudacevchi, M., *The promotion of the accounting services within the limits of professional ethics. Challenges of the Knowledge Society*, 2016, pg. 719.

<sup>8</sup> Grigore, M. Z. (2009). *Economia informației, instrument de analiză al noii microeconomii. Getting the Internal CNCIS Accreditation B LESIJ is indexed BDI by EBSCO-CEEAS Database*, pg. 374.

Referring to the written rules, in a deontological vision of professional judgment we state the existence of an assembly of documents that guide the deciding mechanism and implicitly the professional judgment. Among it, we state various ethical codes, working procedures, standards, regulation, procedures, referential, instructions, working methodologies, internal policies, manuals etc.

The professional judgment and the decisional process are the essence of many professions. Through its understanding and the communication of the purpose of the decisional factors, valuable contributions are brought both in the domain and the extended professional community.<sup>9</sup>

Our vision of the professional judgment contains the traditional side of judgment with focus on the conclusive reasoning of a demarche and also the general pro-economic side that brings the multitude of progressive effects of the professional environment.

### **3. The results of exposing the refraction state condition of the professional judgment**

#### **3.1. The refraction state of the professional judgment in a straight angle**

The doctrinal description of this innovative and original concept refers to presenting a perfect situation in which a perfect fusion is realized between the professional judgment existing at a dogmatic and dialectic level and its organizational modelling factors, obtaining in this way a professional judgment with a flexible character, perfectly integrated at an organizational level. The resulted effect is useful and positive, the refraction state of the professional judgment became a homogenous one by incorporating the new elements in the existing status of the theoretic and practical corpus of the professional judgment.

#### **3.2. The refraction state of the professional judgment in a right angle**

The doctrinal description of this concept – this mechanism divides the development of the professional judgment in two categories after the impact of influential organization factors and it refers to the different development of the professional judgment in intrinsic uncontrollable conditions (the type of the organization, existing economy, environmental factors, etc.). The possibility of overlapping the final refraction state imagistic of the professional judgment in the right angle is mostly zero.

#### **3.3. The refraction state of the professional judgment in an obtuse angle**

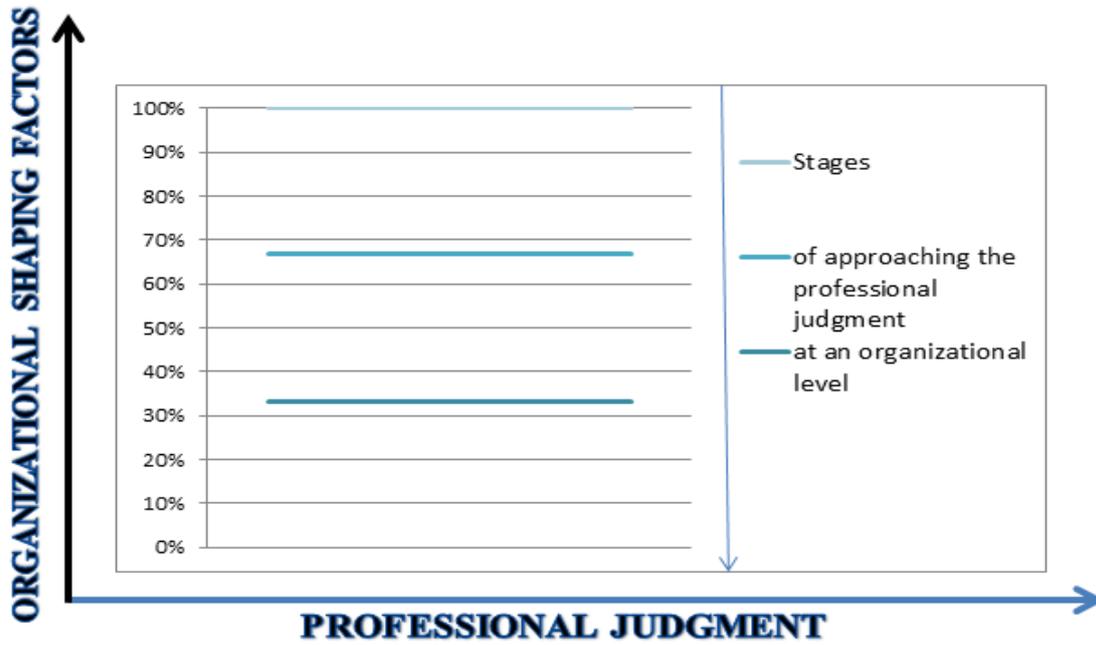
The doctrinal description - the refraction state of the professional judgment in such a conjuncture reflects the expansion of the application of the influence and decisional factors at an organizational level over the existing policies in the company's routine, implementing this way an extensive vision that seeks to adjust the policies and existing means of thinking and to suppress the resistance to new of policies applied until that moment. A positive ending of the refraction state of the professional judgment in an obtuse angle is represented by the passing into the condition stage of the refraction state of the professional judgment in a straight angle.

#### **3.4. The refraction state of the professional judgment in an acute angle**

The doctrinal description – this condition of the professional judgment represents a first step of implementing some innovative organizational factors, generating a prior stage to all refraction states above stated and requires the application of a consistent know-how in the management domain and in the collective professional thinking. The integration capacity of the influence factors starts from a low level of homogeneity so next will appear the trajectory given by the refraction states of the professional judgment described above.

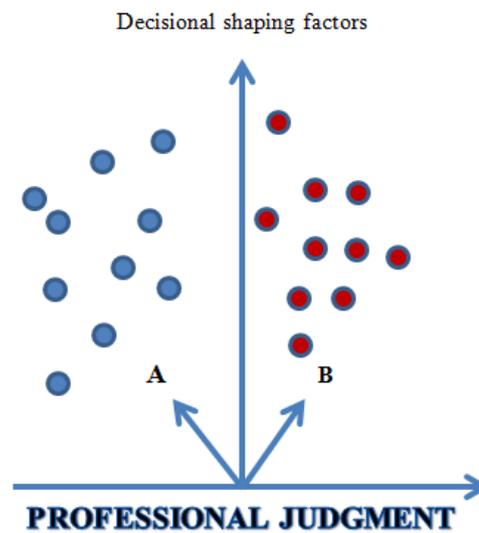
<sup>9</sup> K. Smith, J. Shanteau & P. Johnson, „Psychological investigations of competence in decision making”, Cambridge University Press, 2004, pg 4.

Figure 1 The refraction state of the professional judgment in a straight angle



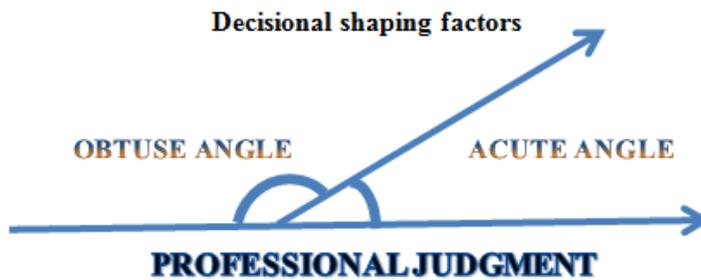
Source: issued by the authors

Figure 2 The refraction state of the professional judgment in a right angle



Source: issued by the authors

Figure 3 The refraction state of the professional judgment in an acute angle



Source: issued by the authors

#### 4. Conclusions

The professional judgment “is not a matter of simple general rules application towards particular cases on certainly not a simple matter based only on intuition but rather a process that gives a coherence note to the conflictual values from within general rules and that treats with sensitivity the facts and circumstances extremely contextualized”.<sup>1</sup>

The concept of professional judgment represents a centre of interest to us, on which we have concentrated a high level of research, we have invested time and all types of resources and we've concretized the results into a high level research and namely within a PhD thesis in the domain and we further disseminated the research with the help of written articles and studies. We used and perfected starting from the speciality literature and current documentation the concepts involved in the construction of the professional judgment and we introduced pilot concepts where the originality and emergence of ideas permitted so. We treated the professional judgment starting from all the visions that could be started from, taking into consideration both the philosophical side and also the other sides that can be generally more or less accessible: accounting, economic, social, practical, theoretical, administrative, regulating and ruling,

juridical, fiscal, historical and deontological sides. We desire, in the future, to consolidate these pilot concepts that we created, to introduce it to qualitative and quantitative studies of maximum importance and to transfer all that is found at a theoretical level into an useful practice, with well-established instruments and with results to enhance the quality of writing into the domain and furthermore to overcome the barrier fixed onto a single domain and find applications of these concepts in various situations and domains that are not necessarily connected with our original starting point.

The professional judgment, under all its conceptual aspects, has been our study subject within the research carried in the last 8 years and will continue to be in our attention.

The concepts highlighted within this article describe various ideas in the casuistry of the research carried so far, ideas that are meant to overcome the linguistic and scientific barriers when talking about creativity and exposure of certain innovative structures of the professional judgment.

The professional judgment, through its refraction state, shows us the assimilation or quality of this system of connected judgments of incorporating the existing influence factors and in the creation of applied policies of a professional judgment and the final outcome after the explosion and taking into account all modelling stages.

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