

Research on Accountants' Professional Judgment Ability and Its Cultivation Path

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Abstract—As we all know, the development of accounting keeps pace with the economic progress. Since the essence of accounting is that the accountants express the objective economic matters with their subjective idea under the norms of accounting standards, and therefore the accounting professional judgment is ubiquitous throughout the accounting activities. At present, the complexity of economic environment and accounting matters as well as the principle of accounting standards have led to the increasing breadth, difficulty and risk of accounting professional judgment, while the overall level of professional judgment of domestic accountants is relatively low. Based on this, this paper takes the implementation subject of accounting professional judgment as the research perspective, uses B=F(P,E) model to deeply analyze the causes of the current situation, and proposes a targeted cultivation system for this ability, aiming to make accountants spontaneously and voluntarily enforce their responsibilities from the outside, and to achieve the goal of improving professional judgment to adapt to and promote economic development.

Keywords—*accounting professional judgment ability; reason analysis; cultivation system*

I. INTRODUCTION

At present, the continuous innovation of the economic model has led and promoted the reform and innovation of accounting policies, which leads to the contrast between the "simplification" of accounting rules and the "complexity" of economic works, between the "principle" of accounting standards and the "institutionalization" of accounting thinking, between the "objectivity" of accounting matters and the "subjectivity" of accountants, between the "advanced" accounting matters and the "lagging" accounting rules, between the "independent" judging subjects and the "constrained" reality, between the "active" demand of judgment itself and the "passive" reality, between the requirements for "objective and fair" use of judgment and the reality of "misuse", between the demand for "high-level" accounting talents by the development of accounting and the status quo of "low level", and the inconsistency between relevant laws and regulations, etc. These contrasts not only make the scope of accounting professional judgment more flexible and increase the difficulty, but also force accountants to further improve their professional judgment ability. However, all these contrasts have not caused enough attention from all walks of life to the development of accountants'

professional judgment ability. As a result, the ability of the accountants who are currently employed and about to be employed is urgently needed to be cultivated in order to achieve improvements.

II. DESCRIPTION OF THE STATUS QUO OF ACCOUNTANTS' PROFESSIONAL JUDGMENT ABILITY IN CHINA

Through in-class surveys, interview and investigation with corporate finance department, academic exchanges, etc., surveys of students, relevant personnel of enterprises and accounting firms, college teachers and other financial professionals is conducted, and it can be summarized as follows.

A. Lack of Accounting Professional Judgment

Most accountants' understanding of accounting professional judgment is concentrated on the basic understanding level, and its importance has not attracted enough attention. The understanding of the work business is limited to their own scope of responsibility, especially after the new information accounting model such as financial sharing comes into being, financial personnel are not familiar with the operating characteristics of the unit, and lack the environmental basis for making accurate professional judgments.

B. The Learning Ability Is Poor and the Knowledge Structure Is Not Scientific and Reasonable

Through investigation, it is learned that most accountants have poor learning ability and their knowledge structure is not scientific and reasonable enough. Although China's Accounting Law clearly stipulates that accountants need follow-up education, it can be seen from the survey that it has not played a substantial role to a certain extent; accountants' self-learning ability is relatively weak, and they focus on practical operations and policy hotspots, but ignore the understanding and application of basic theoretical knowledge; the matters encountered in accounting professional judgment are often uncertain and non-repetitive, and require to use principled knowledge for analysis and processing; the knowledge is concentrated in the accounting profession and is relatively narrow.

C. The Cultivation Mode of the Education System Needs to Be Improved

For the accounting professional education in colleges and universities, students majoring in accounting in schools first contact and learn the accounting theory knowledge, and the teachers' teaching focus is on the basic theory that has been formed rather than the professional judgment processing of complex accounting matters. Therefore, it is difficult to cultivate professional judgment consciousness; in addition, students majoring in accounting in schools do not have access to the accounting matters in practice, and lack the practical environment for exercising professional judgment; for social follow-up education, most of the continuing education courses launched by various levels of the Ministry of Finance focus on the interpreting new policies, etc., and there is rare introduction of relevant professional judgments and related cultivation courses combined with new policies and new environments.

D. Technical Means of Professional Judgment Urgently Need Improvement

Through an in-depth investigation of accountants with accounting professional judgment consciousness and can conduct accounting professional judgment, it is found that when making professional judgments, most of them make qualitative subjective judgments, rather than make qualitative and quantitative accounting professional judgment with information technology and equipment as auxiliary means, which makes it difficult to guarantee the scientific and objective judgment results.

E. Serious Lack of Implementation of Theoretical Proposals

Scholars at home and abroad have proposed some theoretical suggestions through the research on improving accountants' professional judgment ability, but the results of the practice circles are minimal. The reason lies in the implementation of the research results of the theoretical circle. This problem is not only caused by the difficulty in cultivating accountants' profession judgment ability, but also the lack of responsibility for the construction and implementation.

On the whole, the current status of accountants' professional judgment ability in China is not optimistic, and this problem will lead to the decline in accounting information quality and thus makes it difficult to support the development of China's economy. Therefore, it is very necessary and imperative to cultivate the accountants' professional judgment ability.

III. ANALYSIS OF THE CAUSE OF THE PROBLEM IN ACCOUNTING PROFESSIONAL JUDGMENT

According to the model $B=F(P, E)$ proposed by Kett Levin, I explore the causes of the current low accounting professional judgment ability from the aspects of accountants' own factors and external environmental factors.

A. Analysis of the Internal Factors of Accountants

Accountants, as the executors of judgment, have a leading role, and are the most active, direct and major influence factor, with great impact on the judgment results. I believe that the internal factors leading to the current level of the ability are mainly as follows.

The first is the lagging accounting professional judgment consciousness. The reaction of consciousness to the outside world is certainly lagging, and at the same time, it is certainly advanced compared to action. To put it simply, the rapid change of the social economy arouses the attention of the state, and thus changes the adjustment of accounting standards to adapt to economic development. In essence, the formulation of accounting standards is the accounting professional judgment made by the government departments in the broad sense; the accountants' professional judgment consciousness is lagging behind the reform of accounting standards, which has led to the emergence of some unhealthy phenomena in China.

The second is the institutionalization of accounting professional judgment. The essence of accounting professional judgment is a thinking process. Under the accounting system of the planned economic system, accountants have developed the conventional thinking based on the system. However, China's accounting standards are constantly being principled at present, and the institutionalization of the accountants' thinking is difficult to adapt to the principles of accounting standards, and hinders the improvement of this special ability of accountants.

The third is the passive thinking of accounting professional judgment. Accounting professional judgment requires the active and voluntary psychology of accountants from the inside, so that they can actively mobilize their knowledge and experience throughout the accounting activities, and analyze the situation so as to make a more objective and correct treatment. However, at present, some accountants lack the initiative and enthusiasm in order to evade their responsibilities.

The fourth is that the subject of accounting professional judgment is constrained. As the subject of implementation, when making professional judgment, accountants should independently and impartially make objective judgments according to the specific circumstances and without biasing the interests of either party. However, as we all know, accountants are employed by their own units, and are subject to managers as the managed, and sometimes it is difficult to adhere to the principle for being forced by the pressure of promotion or interest.

The fifth is the conformity of accounting professional judgment concept. Conformity and obedience are a state of mind in the subconscious of our people. Accountants are subject to the theoretical knowledge and experience skills taught by their teachers or masters, and embody a serious psychology of conformity and obedience. Accounting professional judgment needs to combine with different specific situations and make full use of the knowledge and experience, but it cannot completely inherit the similar situation that occurred in the previous period, and handle without combining

with the reality. It is this ingrained concept that restricts the improvement of this ability of China's accountants.

The sixth is the misuse of accounting professional judgment. The strengthening of the flexibility of accounting standards is obvious to all, which creates sufficient space for practitioners to freely develop their professional skills, and also leaves a gray area for many lawless people at the same time. It is undeniable that due to the complexity of accountants and the alienation of morality, some people with ulterior motives misinterpret the original intention of accounting professional judgment, use this space for falsification, violate accounting laws and regulations, and harm the interests of stakeholders.

The seventh is the simplification of knowledge and the shortcoming ability of accounting professional judgment. As the theoretical basis of accounting professional judgment, professional knowledge is one of the important components of accountants' professional judgment ability. However, the current knowledge structure of accountants in China is single, mostly limited to accounting professional knowledge. Accounting major is essential, however, since accountants are in enterprises of all walks of life, the accounting environment they face is becoming more and more complex, and it is necessary to be assisted by other relevant knowledge to make scientific and objective professional judgments. It can be seen that the simplification of accountants' professional knowledge is a major obstacle that restricts their professional judgment ability. Professional competence is another important component of accountants' professional judgment ability. Compared with the knowledge acquired by Chinese accountants, their professional competence is seriously deficient, which restricts the improvement of the overall quality of judges.

B. Analysis of External Influence Factors

According to system theory, we can know that everything must be in a big environment, interact with it, and develop together, and can't survive and develop independently. The accounting professional judgment is also the same, and its objectives, subjects, objects, and judgment means all change with the changes of the external environment. Therefore, the external environment is also a factor that affects the development of accounting professional judgment ability.

The external influence factors are mainly reflected in the fact that the conformity and obedience culture constrains the improvement of the accounting professional judgment ability, the complex and changeable economic environment increases the difficulty of cultivating the accounting professional judgment ability, and the cultivation of accounting professional judgment ability lacks a coordinated and perfect legal environment; with the inherent shortage of colleges and universities and the "poor" follow-up education", the specific implementation environment of accounting professional judgment provided by enterprises needs to be strengthened.

IV. THE CULTIVATION PATH OF ACCOUNTING PROFESSIONAL JUDGMENT ABILITY

According to the status quo and the analysis of its causes, I will explore the path of cultivating accounting professional judgment ability from multiple angles to better provide more practical and efficient methods.

A. Enhancing Accountants' Professional Judgment Ability from Inside

Conceptual awareness guides all behaviors of people; therefore, first of all, it is necessary to improve the accounting professional judgment consciousness of accountants, which is based on the understanding of the accountants on their professional judgment and its importance. Therefore, it is necessary to strengthen the emphasis on accounting professional judgment in both school and practice; accelerate the transformation of accountants' rigid professional judgment thinking, and adapt them to the ever-changing economic environment and accounting matters; mobilize the enthusiasm of the accountants for professional judgment, and make them voluntarily and actively conduct professional judgment from the inside out; create an independent professional judgment environment for accountants, and make them make objective and accurate professional judgment; strengthen the education and update of accountants' knowledge, and continuously improve their professional judgment ability in practice.

B. Improving the Professional Judgment Ability of Accountants from Outside

1) *Scientifically formulating the cultivation target of accounting professional judgment ability:* The cultivation target is the first starting point and the last destination of all education, and this task has always guided our educational activities. Therefore, our current priority is to clarify the cultivation target. To improve his or her professional judgment ability, every accountant must do the following: the first is have the moral quality of honesty and integrity, the second is to have the knowledge quality of learning and thinking, the third is to have the ability and quality of doing a familiar work with ease, and the fourth is to have the innovative quality of innovation.

2) *Optimizing the cultivation environment for accounting professional judgment ability:* As a source of cultivating accounting talents, colleges and universities should build a harmonious campus environment and cultivate them with competence; the social economic environment and national accounting policies are the basis and judgment space for accounting professional judgment. The accounting legal system should be improved and the legalization of market economy should be strengthened; although professional judgment has a strong subjectivity, currently the science and technology develop rapidly, and the development of all walks of life are inseparable from science and technology, so it is necessary to optimize the medium of professional judgment and improve the quality of judgment results.

3) *Improving the cultivating mechanism of accounting professional judgment ability*: In order to ensure and improve the implementation of accounting professional judgment ability, the education system should start from the establishment of a sound cultivating mechanism for accounting professional judgment, and form an organic unified whole with the responsibility mechanism as a basis, the operating mechanism as a core and the supervision mechanism as a guarantee, so that the education system can play a key role in the cultivation of accountants' professional judgment ability.

Firstly, we should clarify who is responsible for the training, including government, universities, follow-up education subjects, educatees and enterprises. The government should explicitly incorporate the cultivation of comprehensive abilities into relevant education laws and regulations, and strongly support the education system to cultivate students' comprehensive abilities; universities are the main places for individuals to acquire knowledge and skills, and therefore, they have irresponsible and irreplaceable responsibilities; since accounting has an epochal character, and changes with the changes in social economy and legal system, the accounting knowledge cannot be accomplished in an action, but can be used perpetually, so the follow-up education has its inevitable existence value; every accountant is the leader, operator and practitioner of accounting professional judgment ability, while other subjects are the "supporting role" of this "big play"; since accounting has strong practicality, and the starting point and destination of accounting lie in the use of knowledge, therefore, to coordinate with the work of education system, in addition to providing the corresponding internship positions, enterprises should also have certain responsibility for managing and improving the professional judgment of their accountants.

Secondly, in the cultivating mechanism of accounting professional judgment ability, the operating mechanism is at the core position, and it is necessary to provide a good learning atmosphere and software and hardware environment for the accountants in the teaching process, give full play to the university education system and the social education system, and formulate efficient and feasible cultivation methods. The cultivation of accounting professional judgment ability should be based on college education, with social follow-up education as an indispensable supplement, market demand as orientation, and professional teachers as the main force, accountants to respond and cooperate actively, and all sectors of society to strongly support and supervise. Let us join hands and devote ourselves to the career of cultivating accounting professional judgment ability.

Thirdly, we should strengthen internal supervision, establish a sound internal control system, strengthen the role of internal audit, establish a scientific corporate governance structure and organizational form, and build a positive corporate ethical culture pattern to provide the future accounting professional judgment capacity building with a good internal micro-environment; strengthen government supervision, form a strict supervision and management environment, effectively prevent corporate violations beforehand, and prevent people with ulterior motives from

misrepresenting the accounting professional judgment; insist on simultaneous supervision with corporate activities to regulate financial activities; strictly investigate afterwards, strengthen accountability, and take reward and punishment measures to regulate their behavior and improve their professional judgment; public supervision is also an indispensable part, so that enterprises are in a three-in-one supervision system, and only through comprehensive supervision can we further enhance the self-consciousness of the enterprises, so as to improve the professional judgment of accountants.

V. CONCLUSION

The changes in accounting standards will lead and promote the continuous improvement of the accountants' professional judgment ability. The changes from the accounting system in the planned economy period to the accounting standard in the market economy reflect the progress of China's accounting standards. However, the professional judgment ability of China's accountants cannot fully meet the requirements, and it is urgent to strengthen cultivation to adapt to the current economic environment.

Based on the above understanding, after constructing and summarizing the relevant theories of accounting professional judgment ability, this paper understands the current low level of professional judgment ability of accountants in China through questionnaire survey, and explores its causes from both internal and external aspects, so as to propose a practical and efficient cultivation path and lead to the following conclusions:

From inside, we can enhance the professional judgment consciousness of accountants, and we can spontaneously and voluntarily improve their own ability from the inside out;

From outside, we should optimize the cultivating environment including the campus environment, legal environment, ethical environment and technical environment, and provide a high-quality environment for other cultivation paths, improve the cultivating mechanism including the responsibility mechanism, operational mechanism and supervision mechanism to ensure the implementation and effectiveness of specific cultivating measures, formulate scientific cultivation targets, so that all cultivating activities are carried out with targets and plans, and take effective and feasible specific measures to make the operation core of the cultivating system comprehensive and feasible.

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