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# ҚАРЖЫ, ЕСЕП ЖӘНЕ АУДИТ ФИНАНСЫ, УЧЕТ И АУДИТ FINANCE, ACCOUNTING AND AUDITING

<https://doi.org/10.31489/2024Ec1/204-215>

JEL: M41 Accounting

UDC: 657.35.1

(Received: 19 October 2023 | Accepted: 20 December 2023)

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## **The concept of professional judgment of accountant: concept, essence and content**

### **Abstract**

*Object:* The study aims to consider one of the accounting tools — the professional judgment of an accountant and to generate the most suitable definition from the point of the authors' view for this economic category.

*Methods:* The studies have used comparative, logical analysis, typology and grouping, methods of induction and deduction. To ensure the reliability of the study, the literature review utilized the works of various renowned authors on accounting. The comparison of various findings of different studies were scrutinized and based on the analysis of professional judgment resources, a definition of the phenomenon was proposed. IFRSs, which require professional judgment of an accountant, have also been studied and the rationale for the study of the essence of this economic category has been provided.

*Findings:* Various approaches of authors related to the concept and classification of accountant's professional judgment were analyzed, and the author's definition of this economic category was formed. The question of the place and role of professional judgment as one of the accounting tools in the accounting system is considered. Justifications are given about its use for measuring accounting objects, reflecting the facts of economic activity of subjects and presenting financial information to users for correct decision making within the framework of the current accounting standards. The need to analyze the accountant's professional judgment as the main category of accounting theory and develop the concept of professional judgment was justified.

*Conclusions:* Professional judgment of the accountant is one of the important economic categories of accounting, which in the current realities plays an important role in the preparation of financial statements of the company and its disclosure, which depends on education, special knowledge of the specialty, experience and other personal characteristics, also on the information on the situation to be solved.

**Keywords:** accounting, accounting professional judgment, uncertainty, risk, accounting policy, financial reporting.

### **Introduction**

After gaining independence, the Republic of Kazakhstan (RK) began reforming its accounting system. After the approval of the Decree of the President of the Republic of Kazakhstan “On Accounting” in December 1995, the RK gradually began to implement IFRS. The transition to IFRS implies the use of new accounting tools, in particular, the professional judgment of the accountant.

Professional judgment of an accountant is when an accountant, based on his experience, awareness of regulations, standards, qualification knowledge, makes a decision about objects, situations and phenomena of economic activity of the company and provides information to a wide range of users.

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The use of professional judgment is a means of reducing uncertainty and reducing information risks in the field of accounting. All of the above leads to the creation of the concept of professional judgment of the accountant.

The current legal framework does not specify the definition of the concept of “professional judgment in accounting”, however, in practice, unexpected situations often arise that require the accountant's immediate intervention, that is, his or her qualified opinion, to solve the problem. Reasoning is necessary to accurately determine the mechanism of solving certain problems in unexpected situations. Professional judgment plays an important role in the formation of financial statements. An accountant cannot successfully control the activity of the enterprises and its financial results based only on accounting rules.

In such cases, management and specialists of the organization should evaluate the degree of impact of the chosen method on the usefulness of financial information and decide which requirement should be prioritized. That is, today the accountant is forced to use professional judgment, because even within the framework of many IFRSs, you must choose one or another accounting method. For example, according to IAS 2 Inventories, you need to choose a method of accounting for inventories using FIFO, or weighted average cost, or specific identification.

Moreover, the interpretation of an accountant in relation to the management of a company's profit is always an acute angle for the world community, since using certain methods when forming a transaction, he will be able to present that information to interested parties in order to mislead them and for himself to obtain a favorable result from the decision of these interested parties. This demonstrates the close relationship between ethical issues and an accountant's professional judgment (Heinz et al., 2013).

In this regard, perhaps some accounting scholars argue that accounting is an art. However, accounting is most likely a combination of science and art (Al-Adeem, 2021), where the application of professional judgment in accounting is an art.

### **Methods**

Qualitative research methods such as content analysis, comparative and logical analysis were used during the research. To ensure the reliability of the study, the literature review relied on the works of various renowned accounting authors. A comparison of the various findings from different studies was carefully examined and a definition of this phenomenon was proposed based on a review of professional judgment resources.

The analysis of some IFRS in which there is a need to apply professional judgment as one of the main methods of accounting is made, examples are given.

### **Literature Review**

Many foreign and domestic scientists have studied the phenomenon of professional judgment in accounting. In writing this paper we studied the works of the following authors: foreign scientists R. K. Mautz, A. Riahi-Belkaoui, S. Cormona, M. Ezzamel and F. Gutierrez, E. S. Hendriksen, M. F. Van Breda, M. Gaffikin, N. McGee, Kh. Al-Adeem; Russian scientist-economists N. V. Generalova, T. Yu. Druzhilovskaia, T. N. Korshunova, S. A. Rasskazova-Nikolaeva and others. F.S. Seydakhmetova, S.A. Sultanova, and others dealt with these issues in Kazakhstan.

With the development of accounting, the science of accounting theory, which consists of interrelated principles and methods, also undergoes changes. In this case, the improvement of accounting is directly affected by the activities of the accountant, which is the driving force behind this trend. R. K. Mautz in his works justified that accounting belongs to social science (Mautz, 1963). Later, his view was shared by A. Riahi-Belkaoui (Riahi-Belkaoui, 2004; 2018; 2019), S. Cormona, M. Ezzamel and F. Gutierrez (Cormona et al., 2004; 24–53).

However, E. S. Hendriksen and M. F. Van Breda disagree with this worldview, as they believe that accounting depends on the ethical culture and personal characteristics of the accountant, in this regard should be attributed to social, applied science (Hendriksen et al., 2000).

Professor M. J. Gaffikin supplements this view by saying that due to the influence of human aspects on accounting methodology, subjectivity takes place, so it is a social science that assists users to make decisions (Gaffikin, 2006). According to Professors N. McGee and Kh. Al-Adeem there are contradictions between the theoretical aspects of accounting based on objective scientific position and the work of the accountant based on professional judgment (McGee, 2000; Al-Adeem, 2023).

Published studies provide the main characteristics of an accountant that have a significant role on his/her professional judgment. Of course, the main indicators are education or knowledge and experience in

the professional field. Also, one of the main parameters affecting professional judgment are as the level of uncertainty, awareness of the situation. Some authors argue that the accountant's gender and religion are not left out (Mainul et al., 2023; Zeev Shtudiner et al., 2020).

Moreover, the works of colleagues emphasize different types of professional judgment as one of the important tools in the accounting system. Scholars-economists offer different classifications according to multiple attributes and try to reveal from different angles this economic phenomenon, which helps to understand the essence of it. Although there is no unambiguous opinion here, we analyze the points of view of different authors on the topic "Professional judgment of the accountant" (Table).

Table. Explanation of the concept of "professional judgment of an accountant" in various publications

Authors/sources	Category characteristics
IFRS 1 (Opisanie standartarta MSFO 1 Predstavlenie finansovoi otchetnosti), Shneidman L. Z. (Shnejdman, 2001)	Professional judgment is an opinion or conclusion that is used to make a decision in the face of uncertainty.
Sokolov Ya. V., Terentyeva T. O. (Sokolov et al., 2001)	They understood by professional judgment an opinion expressed in good faith by a professional accountant about a business situation and useful both for its description and for making effective management decisions.
Rasskazova-Nikolaeva S. A. (Rasskazova-Nikolaeva, 2008).	Professional judgment is understood as the ability to make and respond to decisions in the face of uncertainty, as well as the professional accountant's reasonable judgment regarding the professional accountant's professional approach and disclosure of true information about the entity's financial position, financial results and changes in them.
Generalova N. V. (Generalova, 2005)	Professional judgment in a broad sense is the accountant's matching of all the facts of economic life; in the narrow sense – the accountant's matching of the facts of economic life in the absence of specific regulatory guidelines, in conditions of uncertainty and in disagreement with specific regulatory guidelines.
Tuiakova Z. S., Satalkina E.V. (Tuiakova et al., 2010)	Professional judgment is a reasonable, independent judgment of a specialist in the field of accounting, based on special knowledge, experience, established experience of showing economic operations in the conditions of uncertainty, regarding the objects of accounting, ways of forming the report.
Druzhilovskaya T. Yu., Korshunova T. N. (Druzhilovskaya et al., 2013)	Professional judgment is considered as the opinion of a professional accountant regarding the methods of accounting in cases where it is necessary to take into account the specifics of a specific organization in order to record the objects and facts of economic activity and show them in the report.
Sultanova B. B. (Sultanova, 2012)	Accountant's professional opinion is not the written norms of the law, but an honest opinion about the economic situation that is useful both for its description and for making management decisions.
<i>Note – compiled by the author on the basis of the sources given in the References</i>	

Research economists have written about the need for a professional accountant's opinion. According to Prof. Ya.V. Sokolov, an accountant can express his reasoning at the initial consideration of normative documents and the absence of errors on these documents does not exclude the possibility of expressing his thoughts on these aspects (Sokolov, 2005).

Prof. S.A. Rasskazova-Nikolaeva notes that the accounting policy is recommended to describe the interpretation of the methods used, as there may be contradictions between legislative acts on the norms of the same principle of accounting. In this regard, the system of normative regulation should allow such an approach in accounting, as in this case the determining factor will be the professional judgment of the accountant (Rasskazova-Nikolaeva, 2008).

An interesting point of view was expressed by Associate Professor M. A. Tsigelnik, he believes that professional judgment is inherent in all participants of the market economy in many aspects. Based on this fact, it is necessary to expand the range of reports of economic activity of the enterprise, as accounting is a source of information for decision-making. In this regard, without touching accounting methods to systematize the logic of approaches for making professional judgments (Tsigelnik, 2003).

Professional judgment is used by the accountant mainly in certain non-standard situations, in situations of uncertainty, when there are no instructions to resolve this current situation and the accountant himself has to take certain measures based on his professional and personal qualities, such as honesty, education, experi-

ence and awareness. The more competent he is as an accountant, the more correct the solution to the problem will be.

American economist F. Knight in his work "The concept of uncertainty and risk" for the first time introduced the concept of uncertainty, when due to lack of knowledge about a certain phenomenon, one should act based on judgment (Knight, 2003).

According to Professor S. A. Rasskazova-Nikolaeva, the consequence of the lack of unified rules and standards, which would establish order in the accounting system, causes uncertainty in this area. She explains the ability to make decisions in the face of uncertainty as the accountant's professional (Rasskazova-Nikolaeva, 2008).

### **Results**

One of the main concessions in IFRS is the professional judgment of the accountant, which plays a crucial role in accounting and is reflected in the entity's Accounting Policies (IAS 8). Many accounting standards require the use of professional judgment in the best way to select the most appropriate option from a variety of options given or, as in the case of IAS 1 Presentation of Financial Statements, for the accountant to prepare the optimal financial statements for the company under consideration. Other standards also indicate the need to use professional judgment in forming an entity's financial statements.

With the introduction of IFRS into our lives, the professional judgment of an accountant has advanced by leaps and bounds, although there is still no conceptual apparatus. Due to the lack of a comprehensive definition of this terminology, having studied many scientific works on this topic, the authors of this paper offer their own, but at the same time not excluding the possibility of formulating a definition of the term professional judgment by the association of accountants.

### **Discussions**

In our opinion, professional judgment in accounting is the accountant's reasonable opinion regarding the accounting and reporting of objects and economic activity facts, taking into account the peculiarities of the entity in a situation of uncertainty.

English people perceive professional opinion as a reflection of a certain accountant about a real economic situation. And that accountant should find its description. Accountants in Kazakhstan, on the other hand, even in unexpected situations, want to look for the real solution to the situation in regulatory documents. However, this is only one and not the most important data for forming a professional opinion. There is also common sense, based on knowledge and experience, the easiest path that a true professional should follow.

Professional judgment plays an important role in the first place when reflecting a transaction and preparing the company's financial statements. To reflect the fact of economic activity of an entity in accounting, an accountant measures the value of assets, liabilities, income and expenses, chooses methods of depreciation of fixed assets, write-off of inventories, etc. He also decides where and in which element of the statement of financial position of the enterprise or statement of comprehensive income of the enterprise to include accounting objects.

Based on the above, we can draw the following conclusions, which should be guided by the accountant:

- if there is a possibility of reliable reflection of the fact of economic reality on the basis of normative acts or standards, where the procedure of this economic phenomenon is described, the accountant should do so.

- if in the opinion of the accountant there is no possibility of reliable reflection of the fact of economic reality on the basis of normative acts or standards, although the procedure of this economic phenomenon is described in normative acts, the accountant should reflect this fact of economic life on the basis of his professional judgment.

- if the accountant cannot reliably reflect the fact of economic reality due to the lack of description of this situation in normative acts, the accountant should reflect this fact of economic life in accordance with his professional judgment truthfully.

The scheme of application of professional judgment on the basis of accounting standards is given, as the Republic of Kazakhstan maintains accounting on the basis of IFRS (Fig. 1).



Figure 1. Scope of application of an accountant's professional judgment  
 Note - developed based on sources (Gubaidullina, 2014; Druzhilovskaja, 2013)

Professional judgment is necessary when measuring the value of an object, determining future economic benefits, damages, expenses from the object, how reliably these indicators can be measured. It is also used in the formation and disclosure of the company's financial statements.

Considering the great variety of situations requiring professional judgment, it is appropriate to classify them.

Professors Z.S. Tuiakova and E.V. Satalkina (Tuyakova et al., 2010) presented a classification of accountant's professional judgments according to the following features:

- By type of uncertainty of accounting regulation rules;
- In relation to the object of judgment;
- By the term of realization;
- By purpose of professional judgment;
- By areas of application;
- By influence on the efficiency of entrepreneurial activity of an economic entity;
- By category of specialists;
- By purpose of information;
- On the basis of preparation;
- By realization.

This classification is expedient and covers many aspects of economic life. According to the first attribute, the group of professional judgments “In conditions of vagueness and presence of uncertainty boundaries” is written for this group. The authors of this work believe, it can be added, that the responsibility belongs entirely to the specialist who makes the decision, since there is no normative regulation on this issue.

In turn, A. R. Gubaidullina (Gubaidullina, 2014) proposed her classification by attributes from a different perspective, and she suggests the following attributes:

- Eliminated risk of distortion or non-disclosure of information;
- The degree of influence on the indicators characterizing the financial position;
- Frequency of accounting judgment formation;
- Belonging to reporting periods.

This classification is informative with respect to the company's financial statements. However, the authors of this work suggest that for full coverage by the attribute “Belonging to reporting periods” the group of professional judgment “In relation to past events” should be added.

Currently, the use of professional judgment is justified by IFRS, but this does not ease the burden of the accountant, as the responsibility for the reflection of accounting objects, the formation of financial statements lies entirely on the accountant. Sometimes there is uncertainty in the situation and difficulty in applying correct judgment due to the nature of the company. Because the situation that has arisen is not regulated by regulations and is not described in standards.

As a field of application of professional judgment, the authors traditionally indicate the conditions of regulatory uncertainty. At the same time, in this uncertainty they emphasize the following (Davydova, 2017):

- the boundaries of uncertainty are set in the standards, within which there is a possibility of choosing an alternative option. There is no risk of erroneous choice and the optimality of the decision depends on the accountant (the choice of the method of writing off inventories, depreciation of fixed assets, etc.).

- There are no specific methods of accounting for a certain situation in standards and regulations. There is a risk of making the wrong decision, since the professional judgment of the accountant is based on his knowledge, experience and other personal characteristics.

Thus, the use of professional judgment is fully realized in the development of an entity's accounting policy based on IFRS, the formation of the entity's financial statements and the disclosure of the entity's financial statements in accordance with IFRS (Fig. 2).

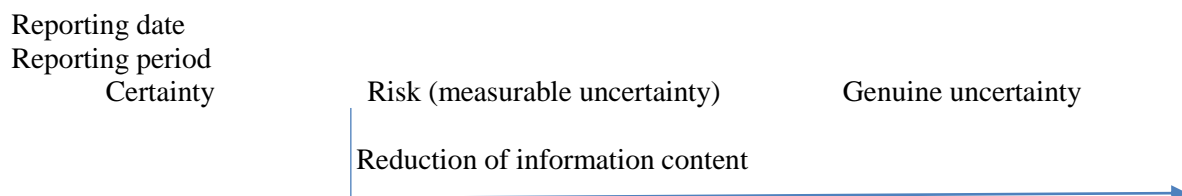


Figure 2. Circumstances in which an accountant should use professional judgment

Note – based on sources (Gubaidullina, 2014; Modrov, 2017)

Given the important role in determining estimates and presenting changes in estimates in the financial statements, each entity should establish certain procedures for making, documenting and recording professional judgment. As an example, let's consider options for reporting in accordance with IFRS (Modrov, 2017).

For example, IAS 1, the first standard, is characterized by the absence of requirements for the format of the statement of financial position and statement of comprehensive income of a company and corporation. In IAS 1, only items of reporting forms are given and the recommendations provide examples of reporting forms. The accountant will have some freedom in determining the forms of reporting and will have the opportunity to prepare those forms which, in his opinion, are more suitable for the company. However, in Kazakhstan there are approved standard forms of company financial statements, and “corporate reporting models are constantly proposed by professional accounting organizations, academic organizations and individual accountants and specialists” (Riahi-Belkaoui, 2019).

For IAS 2, which was mentioned above, the choice of the accountant may be as follows: to use the FIFO method or the weighted average cost method to determine the cost of inventories (paragraph 25). Also, an interesting exception from the general principles of stock valuation in the standard is the need for possible fair value valuation for stocks owned by commodity broker-traders (item 3). In addition, the accountant should collect and analyze information to determine the net selling price of inventories (or “fair value of inventories less costs to complete and costs to sell”) (IAS 2, paragraphs 30 and 31).

For IAS 7, freedom for the accountant can be considered the ability to present flows on a net basis or on an open (without balance) cash flow statement (cash flow statement) (paragraph 21). In addition, the standard includes interest and dividends paid either as part of operating activities and “if it is advocating that it is better to attribute it to financial activity as “property financing” considers the possibility of choosing to display. The appropriate choice is provided in paragraph 31 (IAS 7).

In terms of IFRS 12, an accountant may select and justify a tax rate for calculating deferred taxes based on the expected method of settlement or recovery of timing differences (IFRS 12, paragraph 51).

In IAS 16, the most important thing for accounting for fixed assets is the choice of using the actual cost or fair value accounting model for classes of fixed assets (IAS 16, paragraph 29). For organizations with a large number of fixed assets, such a choice has a fundamental impact on the net assets and depreciation rate in financial statements, and thereby on the company's performance during the period. Also, an accountant (or other professional valuer) is involved in determining the fair value selected as the basis for valuation (paragraphs 31 and 34). Depreciation (or amortization) of property, plant and equipment will be carried out based on the estimated useful life, residual value or consumption structure through accounting policies and taking into account management's judgment (IAS 16, paragraphs 50, 51 and 60). This is also typical of accounting standards for intangible assets and investment property.

In IAS 19, calculation of pension liabilities takes into account mortality rate, final salary, etc. based on assessment that is, the theory of probabilities is taken into account. There is a form of service for the accountant — to select and justify the use of relevant data (IAS 19, paragraph 64).

The choice for IAS 20 is that government subsidies attributable to assets are presented in the statement of financial position either by showing the subsidy as deferred income (revenue of future periods) or by deducting it from the carrying amount of the asset, and this balance sheet currency can be “opened” or “closed” affects (IAS 20, paragraph 24).

An accountant has to prepare many justifications and judgments when applying IAS 36. He (as well as the appraiser, the financier of the organization) participates in the determination of discounted cash flows or net realizable value for impairment testing (IAS 36, paragraph 18).

For IAS 38, as for fixed assets, the choice consists of using either the actual cost or fair value accounting model for the types of intangible assets (paragraph 72). IAS 40 provides for the possibility of choosing the model of accounting for investment property for the organization either according to actual costs or according to fair value (IAS 38, paragraph 30).

IFRS 3 provides a choice for the calculation of goodwill in the context of non-controlling interests — at fair value (the “full” goodwill method, in which goodwill belongs to both the controlling shareholders and the non-controlling shareholders) or the fair value of the net assets of the subsidiary by share in cost (IFRS 3, paragraph 19).

It is also possible to mention a number of examples of professional judgment or selection from IFRS standards, but expressed in a more closed way or used in certain situations, for example, in testing for impairment.

Such examples include the large number of options for calculating materiality for different purposes and the lack of even quantitative guidelines for its determination in IAS 8 (IAS 8, paragraph 5).

IFRS 12 provides for the recognition of a deferred tax asset related to unused tax losses carried forward to future periods only if it is probable that future taxable profits will be realized (IFRS 12, paragraph 34), that is, the standard contains “impairment testing of deferred tax assets”. Future taxable profit is estimated by the accountant based on expectations and professional judgment. In addition, the standard indicates that the recognition of a deferred tax liability for all taxable temporary differences related to investments in subsidiaries is possible only if it is possible to receive dividends in the foreseeable future (IFRS 12 paragraph 39).

From the point of view of IAS 21, the definition of functional currency is based on the set of features specified in paragraphs 9–12. It should be noted that simplified functional currency is the “currency of the organization's economy”. Accordingly, it is necessary to use some professional judgment of the accountant to determine the functional currency (that is, the currency in which the accounts are conducted and in which exchange differences are calculated).

In IAS 23, professional judgment will have to be used to determine when capital financing of debt costs in the original cost of a classified asset ceases, as such capital financing must cease “when all work to prepare the asset is complete” (IAS 23, paragraph 22).

In terms of IAS 37, recognition of reserves is carried out on the basis of the probability of resource withdrawal (IAS 37, item 14). Who, in the absence of an accountant, can show that the outflow of resources with economic benefits is “most likely” and recognize a provision-liability related to this probable outflow. According to the standard, the best estimate of the reserve is based on the percentage probability of exit (paragraph 40), which means that a modern specialist in the field of accounting and financial reporting should have the theory of utilitarianism in his arsenal and should apply it. Thus, the accountant provides for the recognition of a more probable (more than 50%) amount to recognize the provision in the most probable amount of future cash flows.

When it comes to the recognition of intangible assets under IAS 38, the capitalization of development costs only begins when the period of creation of an intangible asset is “in development” and all the signs of the beginning of capitalization of costs are fulfilled — paragraph 57 (for example, technical that allows the completion of the relevant development and six characteristics such as availability of financial resources). In addition, the judgment allows the accountant to amortize the intangible assets when the accountant determines that the intangible asset has a “definite” (“finite”) useful life (paragraph 88). An accountant has the confidence to see that an organization has intangible assets with an undeterminable useful life (indefinite), which are tested annually for impairment instead of amortization.

In IFRS 5, discretion and the application of professional judgment can be exercised by classifying assets as held for sale if they are expected to be disposed of within one year (paragraph 8). An accountant can indicate whether or not such an asset is expected to be sold in the next 12 months.

According to IFRS 8, the definition of accounting segments is based on various factors (item 11), mainly based on which segments and in what form they are presented to top management (persons responsible for resource allocation, strategy, etc.). Thus, the employees working in the enterprise are in the best position to represent and justify the business segments.

In IFRS 10, identification of investments as investments in a subsidiary is carried out on the basis of the sign of “control” (IFRS 10, paragraph 4). Having a control involves gathering some evidence, and this can be done consciously by an accountant.

Similar to the consolidation of subsidiaries, in IAS 28 and IFRS 11, the identification of investments as investments in associates is based on the criterion of “significant influence”.

Elkhashen M. Emad and Ntimb G. Collins point out that there is no end to the debate on the choice of an alternative method. As some selected options require more effort as in the choice of fair value. Also due to the differences between countries, there are conflicting views on convergence, which allows comparison of objects (Emad et al, 2018; 17).

Therefore, in the works of scientists there are conclusions and additional recommendations on IFRS, which improve the accuracy of the accountant’s judgment. Also, accountants should thoroughly study all available interpretations of IFRS in order to improve their awareness of various situations of the company’s economic activity (Mala et al, 2014).

Thus, the accountant’s professional judgment is of particular importance in the context of the existing regulatory regulation of accounting, as well as in connection with the transition to IFRS. Today, professional judgment is implemented when creating accounting policies and when creating financial statements, because it is a tool for improving accounting, and allows to eliminate existing contradictions in legislation by accumulating practical experience. It is also actively considered by many scientists in the economic literature, but despite this, there is no final understanding of the meaning and content of the accountant’s professional judgment.

### **Conclusions**

In the current situation, when Kazakhstan’s national accounting system is fully converged with IFRS and included in global integration processes, the need to use the professional judgment of accounting specialists is increasing. With the introduction of IFRS accounting policy of the enterprise and its financial statements are made through the prism of professional judgment of the accountant, because it is one of the tools of accounting. Although professional judgment has been a hot topic for many years and has been studied by many economists, there is still no uniform definition. In this regard, we proposed above our option of the definition, indicating that professional judgment is a reasonable opinion of the accountant regarding accounting and reporting on the objects and facts of economic activity of the company, taking into account the peculiarities of the company’s activity in a situation of uncertainty.

The authors also proposed additions to the Classification of professional judgments of an accountant Z. S. Tuiakova, E. V. Satalkina and A. R. Gubaidullina, which will most fully reflect the essence of these characteristics.

Thus, as can be seen from the study, the influence of this economic category on the adoption of correct economic decisions by internal and external users is enormous. In this regard, in order to obtain quality data, it is necessary to increase the competence and awareness of accountants everywhere. Because quality information depends on the accountant’s judgment. An accountant, within the limits of current standards, based on his knowledge and work experience, choosing valuation options, calculations, keeps company records and generates financial, tax and statistical reporting.

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### Бухгалтердің кәсіби пайымдау тұжырымдамасы: түсінігі, мәні және мазмұны

**Аңдатпа:**

**Мақсаты:** Зерттеудің мақсаты — бухгалтерлік есеп құралдарының бірі бухгалтердің кәсіби пайымдамасын қарастыру және осы экономикалық категория үшін авторлардың көзқарасы бойынша ең қолайлы анықтаманы анықтау.

**Әдісі:** Зерттеу барысында келесі әдістер қолданылды: салыстырмалы, логикалық талдау, типология және топтастыру, индукция және дедукция әдістері. Зерттеудің сенімділігін қамтамасыз ету үшін әдебиеттерді шолуда бухгалтерлік есеп бойынша әртүрлі танымал авторлардың еңбектері қолданылды. Әртүрлі зерттеулерде жасалған әртүрлі тұжырымдарды салыстыру мұқият зерттелді және кәсіби пайымдама бойынша ресурстарды талдау негізінде бұл құбылыстың анықтамасы ұсынылды. Сондай-ақ бухгалтердің кәсіби пайымдамада талап ететін ХҚЕС зерттеліп, осы экономикалық категорияның мәнін зерттеудің негіздемесі келтірілді.

**Нәтижесі:** Авторлардың бухгалтердің кәсіби пайымдауының түсінігі мен жіктелуіне деген әртүрлі көзқарастары талданып, осы экономикалық категорияның авторлық анықтамасы тұжырымдалған. Бухгалтерлік есеп жүйесіндегі бухгалтерлік есеп құралдарының бірі ретінде кәсіби пайымдаманың орны мен рөлі туралы мәселе қарастырылды. Оны бухгалтерлік есеп объектілерін өлшеу, субъектілердің шаруашылық қызметінің фактілерін көрсету және қаржылық ақпаратты пайдаланушыларға қолданыстағы бухгалтерлік есеп стандарттары шеңберінде дұрыс шешім қабылдау үшін ұсыну үшін пайдалану негіздемесі келтірілген.

**Қорытынды:** Бухгалтердің кәсіби пайымдамасы бухгалтерлік есептің маңызды экономикалық категорияларының бірі, ол қазіргі жағдайда компанияның қаржылық есептілігін құруда және оны ашуда маңызды рөл атқарады және білімге, мамандық бойынша арнайы білімге, тәжірибеге және басқа да жеке сипаттамаларға, сондай-ақ шешілетін жағдай туралы ақпаратқа байланысты.

**Кілт сөздер:** бухгалтерлік есеп, бухгалтердің кәсіби пайымдамасы, белгісіздік, тәуекел, есеп саясаты, қаржылық есептілік.

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### Концепция профессионального суждения бухгалтера: понятие, сущность и содержание

**Аннотация:**

**Цель:** Цель исследования — рассмотреть один из инструментов ведения бухгалтерского учета — профессиональное суждение бухгалтера и сгенерировать наиболее подходящее определение с точки зрения авторов для данной экономической категории.

**Методы:** В ходе исследования использовались следующие методы: сравнительный, логический анализ, типология и группировка, методы индукции и дедукции. Для обеспечения надежности исследования в обзоре литературы применялись труды различных известных авторов по бухгалтерскому учету. Сравнение различных выводов, сделанных в различных исследованиях, было тщательно изучено и на основании анализа ресурсов по профессиональному суждению предложено определение этого феномена. Также были изучены МСФО, по которым требуется профессиональное суждение бухгалтера и дано обоснование исследования сущности данной экономической категории.

**Результаты:** Проанализированы разнообразные подходы авторов к понятию и классификации профессионального суждения бухгалтера, сформулировано авторское определение этой экономической категории. Рассмотрен вопрос о месте и роли профессионального суждения как одного из инструментов бухгалтерского учета в системе бухгалтерского учета. Даны обоснования об использовании его для измерения объектов учета, отражения фактов экономической деятельности субъектов и представлении пользователям финансовой информации для правильного принятия решения в рамках действующих стандартов бухгалтерского учета.

**Выводы:** Профессиональное суждение бухгалтера — одна из важных экономических категорий бухгалтерского учета, которая в нынешних реалиях играет важную роль при составлении финансовой отчетности компании и раскрытия его и зависит от образования, специальных знаний по специальности, опыта и других личностных характеристик, а также от информации по решаемой ситуации.

**Ключевые слова:** бухгалтерский учет, профессиональное суждение бухгалтера, неопределенность, риск, учетная политика, финансовая отчетность.

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