

CONSIDERATIONS ON THE QUALITY OF INFORMATION IN PROFESSIONAL ACCOUNTANT'S ACTIVITY

Ph.D. Student **Ana Maria PASCU**

"Alexandru Ioan Cuza" University of Iasi, Romania

pascuanamaria26@gmail.com

Professor Ph.D. **Emil HOROMNEA**

"Alexandru Ioan Cuza" University of Iasi, Romania

emilhoromnea@yahoo.com

Abstract:

The aim of our paper is to present some considerations on the quality of financial - accounting information provided by financial statements. Anchored in the present state of knowledge, in our opinion such an approach means the essential premise for the development of a normal business activity primarily based on trust. The liberty of option granted to the professional accountant in applying specialized regulations imposed certain qualitative limits to the information created by him, summary conceived in the annual financial statements. In order to increase the users confidence in companies financial statements and in businesses also, a fundamental premise is to improve quality and liability in accounting practice and in audit.

Key words: quality, the quality of financial accounting information, the quality in accounting practice and in audit, credibility.

JEL classification: M41, M42

INTRODUCTION

In a world where the main objective is the profit, the aim can often be achieved by Machiavellian means which the auditor must detect and correctly inform the financial statements users (Dumitrescu, 2010, 321). It is no longer a secret the fact that, at the base of the big financial scandals, and also of the global economic crisis stands, to a large extent, great fraudulent maneuvers. Famous companies have managed to distort the reality of their performance and their market position, using financial engineering, fraud and error, misleading the users' perception, affecting the accuracy of published financial information and questioning the quality of the services provided by professional accountants (Horomnea, 2011, 285).

Financial-accounting information represents the instrument by which the manager can influence its users perception about the company, so that "*the economic agents interests (...) are served by accounting*" (Capron, 1994), and this represents "*a social mirror used to glance the enterprise, but an active mirror*" (Ionașcu, 1997). Given the richness of the financial information embellishment, *reflecting the quality and liability in accounting practice and in audit* becomes a *plausible solution* to increase users' confidence in companies' financial statements. In these circumstances, the liberty of option granted to the professional accountant in applying accounting regulations *imposed certain qualitative limits to the information* created by him and summary conceived in the annual financial statements. Here comes the role of the auditor, who has to do the work with *responsibility*, professionalism, objectivity and independence. Hence, the auditor can handle the multiple challenges imposed by globalization, financial crises and - why not - fraud. To this end, the auditor uses new control and auditing mechanisms, in this way being able, in the most significant aspects, to express an opinion regarding the audit report (Horomnea, Pașcu, 2011, 143). Based on these considerations, accounting information also requires an ***approach in terms of quality*** beyond regulation, normalization, and standardization.

This paper represents a part of a series of activities dedicated to a fundamental analysis of quality in accounting practice and in audit, in terms of the contribution of each factor that influences the quality of financial-accounting and audit services. We bear in mind the specialized literature

analysis, both nationally and internationally. We also bear in mind the experts' recommendations that choose a multidimensional approach of audit quality, in the light of all factors influencing this very important characteristic nowadays.

Within the present paper, we aim to highlight the importance of financial-accounting information quality, in the context of accomplishing high quality and professional activities. The research methodology used in drafting the study considers qualitative methods. Specialized literature inventorying is rounded by comparative critique analysis and inductive or deductive arguments.

INFORMATION QUALITY, BUSINESS WORLD'S DIMENSION

The **quality** concept has various definitions often expressing different meanings for different domains formulated by quality experts. However, commonly accepted definitions versions are the followings: "*suitable for use*" (Juran, 1988); "*according to requirements*"; "*the ability of a set of product, system or process inherent characteristics to meet customer's and other stakeholders' requirements*" (Crosby, 1979); "*Quality represents the product level of social utility, and the degree in which using all its technical-functional and psycho-sensorial characteristics, and also economic parameters satisfies the need for which it was created and respects the restrictions imposed by the general interests of society, regarding socio-economic efficiency, and the protection of natural and social environment*" (Baron, 1988, 45).

David Garvin defined eight „**quality dimensions**”: *performance quality, complementary features or characteristics, reliability, compliance quality, durability, ease of management maintenance, esthetic characteristics, perceived quality*.

According to The Explanatory Dictionary, **quality** represents "*the standard of something as measured against other things of a similar kind; the degree of excellence of something*". In the long run, we estimate that this essential attribute qualifies and legitimates any side of human activity.

A broad definition is suggested by the American specialist Joseph Juran who understands quality as a „*usage ability*". Stated in this manner, the definition can be used to reflect the understanding of quality of projects, products, and production system as a whole. Though, it cannot be used to designate the quality of services. An extension of this definition is found at Christian Maria, French domain specialist: „*A product or service ability to satisfy the users' needs with minimum costs*". (Christian, 1991,20).

Measuring quality consists of quantification current performance level, according to performance standards, and the *quality evaluation* measures the difference between expected and real performance in order to identify the opportunities of improving the quality. Table no. 1, attempts to deal with the base components of quality definitions.

Table no. 1. The base components of quality definitions

Quality definition	Who (what) determines quality	Quality Purposes/aims
<i>The extent or degree to which a product, using all its technical, economic and social characteristics, satisfies the need for which it was created.</i>	<ul style="list-style-type: none"> Technical, economic, operational characteristics. social, operational 	<ul style="list-style-type: none"> Satisfies the need for which it was created.
<i>Quality represents the product level of social utility; the degree to which, using all its technical-functional and psycho-sensorial characteristics, and economic parameters, satisfies the need for which it was created and respects the imposed restrictions.</i>	<ul style="list-style-type: none"> Technical-functional, pshyo-social characteristics; Economic parameters Respecting the social-economic efficiency restrictions and the environment protection 	<ul style="list-style-type: none"> Satisfies the need for which it was created and respects certain restrictions.

<i>The product level of social utility; the degree to which it satisfies the need for which it was created and respects restrictions imposed by society interests regarding economic-social efficiency and environment protection</i>	restrictions.	▪ Satisfies the need for which it was created and respects certain restrictions.
(Bărbulescu C., <i>Business Economy and Management</i> , Economical Printing House, Bucharest, 1985, p.270)		
<i>An object or service ability to satisfy the users need with minimum costs.</i>	▪ minimum costs	▪ Satisfies the users need
<i>Quality represents the ability of one entity to dispose of characteristics which are specific for the joint domain or class in which it belongs to, chiming in with the specified or implied needs by number and intensity.</i>	▪ Joint of specific characteristics for the domain in which it belongs to.	▪ Characteristics agreement by number and intensity with expressed or implied requirements.

Source: Adaptation of (Maxim, 1998, 9)

A series of common quality definition elements can be resumed, but the most important is represented by the quality purpose or aim: *satisfying the users' needs*.

The fulfillment, conveyance and usage of economic goods needs the accomplishment of some human activities with great diversity under the aspect of content, complexity, conditions and ways of implementation (Maxim, 1998,11). Quality has a subjective character also. Hence, under the quality aspect, what chimes in with a person or group, it may not chime in with other people.

Quality must not be seen just in terms of abilities or inherent characteristics but also in terms of functions which it needs to fulfill.

Considering the quality effects, we will identify several types of functions:

- *Results refinement function* – quality has an essential contribution in ensuring and maximizing profit.
- *Company prestige* – it is dependent on the apprehension of clients, public, mass media.
- *Promotional function* – in the promotional messages transmitted through different means the suprem argument having the biggest power of persuasion is quality.
- *Legal function* – law protects consumers against questionable quality; also, special arrangements allow some market penetration, getting some governmental concords and orders, ensuring some taxation facilities for the companies that acquired prestige in the quality domain.
- *Life quality* – considers the premise that one essential function regarding the quality of products, services and systems is that of ensuring a certain level and that of contributing to increase the life quality.

Decision-making process quality and the system and international capital markets efficiency are directly linked by the financial-accounting information quality, verified and certified by the audit.

FROM ACCOUNTING INFORMATION TO QUALITY AUDIT AND ACCOUNTING PROFESSION

The information quality and the exact image of financial position and business performance are provided by the *professional accountant*, holder of adequate knowledge and competences.

Accountancy provides just a representation of reality from the enterprise. At this rate, the users of the financial statements must be aware of the existing difference between *modeled image and reality*. The adequacy of accounting image at economic reality – or, in other words, at the trusted image – represents the consequence of *accounting normalization* process, on the one hand, and the consequence of accredited professionals intervention which check and certify the financial statements and financial auditors, on the other hand.

The audit – intercession which represents a value judgment, performed by a specialist, on the validity and truth expressed by someone, cannot avoid - in any form – *quality* (Horomnea, 2011, 107). To this effect, the audit must be submitted to a *quality control* in order to be effective. At the same time, the audit is a measure of performance; hence, the audit means *the professional examination of one information in order to express one responsible and independent opinion by reporting it to criteria (standard, norm) of quality*. Also, the audit interfaces with quality because one of the audit aims is to ensure information quality and equity, and to improve their usage, obtaining maximum performance. Therefore, *the audit interfaces with performance and quality*.

Hence, the core elements defining the audit are related with the following aspects:

- The examination of exclusively professional information;
- The purpose of the information examination is to conceive an opinion about it;
- The conceived information opinion must be responsible and independent, implying that the person who does the examination has certain activity *responsibilities*;
- The examination must be done respecting the rules which are comprised in a standard or legal (professional) norm – constituting the *quality criteria*.

Given the quality importance in audit, several related aspects will be analyzed. The audit quality definition needs to start from the fundamental premise: *the distinction between audit quality and auditor quality*. The auditor quality relates with the professional competence which, although essential in audit quality, is nothing more than its element. Hence, auditor quality can be included in audit quality. Hereby, DeAngelo incorporates this aspect in *the founding definition of audit quality*, which demonstrated that audit quality depends on two parameters: audit professional competence in view of detecting errors and abnormalities (DeAngelo, 1981, 183-199).

From what is mentioned above, it turns out that the developed concepts regarding audit quality appeal at the auditor professional judgment, public judgments and auditor professionalism in order to determine the quality and nature of activities covered in the audit mission. Hence, Wilding says „*quality is always an arguable concept because its definition depends on values and roles*” (Wilding, 1994, 57-72). In the same manner, the author Selon Dassen asserts „*audit quality will be defined as the meeting point between the perception of auditor performance and the expectations of the audited one*” (Dassen, 1995,15). According to Herrbach opinion, standards are an effective mean of forming, justification and control of auditor’s behaviors (Herrbach, 2000).

In a specialized study, the authors Conchoy and DeTerssac estimated „*quality is a coherent settlement process of actions above controled, which could denote a come-back at the heteronomous and centralized settlement*” (Conchoy, DeTerssac, 1999, 3-18). Thus, audit quality is no longer a mistery but rather an organized process, characterised by acknowledged means, accepted by standards and channalized around two poles: ***quality control and assurance***.

In specialized literature regarding quality, Garvin distinguishes five interpretations of these concepts (Garvin, 1987, 101-109):

- *Quality as absoluteness and excellency idea*, meaning a concerning notion but cannot be precisely defined;
- *Product based approach quality* which is characterised by a joint of hierarchized attributes offering the possibility to evaluate, and allowing the implementation of a quality structured management;
- *User quality*, which implies getting the consumer satisfaction and not measuring quality;
- *Quality seen in the light of producers offer*, concept which grants quality the compliance role, and implies its consideration in production management.

- *Value based approach quality*, onset which compares the cost and the price in order to define quality.

It is almost unanimously recognized the truth that audit quality is influenced by all procedures and instruments used by auditor - when the audit mission is accomplished – and in order to ensure compliance with effectual standards and rules. The main aim of International Audit Standards is the harmonization and homogenization of the law in order to create a consensus regarding the practices recognition by a wider public. Quality control implies the evaluation of how the audit mission is deployed by auditors and formulated interfaces in the audit report.

The control system of quality audit is primarily based on the following components: defining the role of the responsible with the audit persons; the existence of ethical rules and their compliance; maintaining a relation with the audited ones; human resources management; achieving the mission and following the quality control system, which is the process that allows quality control system surveillance and evaluation (the control of control).

Monitoring the quality control needs to allow the testing of the necessary and relevant used procedures, if they were correctly executed, and the necessary measures to be applied in order to repair the situation.

According to Pesqueux, audit quality allows the coverage of two distinct notions: *performance*, defined by an eligible quality level often dictated by standards and *implementation methods* for achieving this performance (Pesqueux, 2008). Hence, quality control and assurance are fundamental in the audit quality process, which executes the level of reasonable assurance acknowledgement for the activity deployed by the auditors in order to respect the professional standards and the code of professional ethics.

Additionally, quality control and assurance forms what it is called „*quality intercession*” having its main aim in finding the solution for „non-quality” problems. As a result of these problems, most of the companies now develop the tendency of conveying, including to mass-media, detailed information about their financial status, considering that the use of transparency will help them (re)win the public trust. The world-wide audit environment is in a continuous change and evolution. The most important audit companies – The Big Eight – have now attained the name of The Big Four, due to market dynamism, internationalization and profit attraction from new geographical areas. It is estimated that, as a truth guarantor, the financial audit cannot be separated by accountancy, whose information legitimates it (Horomnea, 2011, 107). Although the recent Nobel Price for economy laureate from 2008, **Paul Krugman**, reproached to the audit a background non-fulfillment: „*the post factum acknowledgement can never correct the causes in real time. In order to be effective, the audit must move its centre of gravity from the downstream to the upstream, because it is easier to prevent than to treat*”. One thing is certain: in the present world-wide crises, a high necessity of *financial-accounting information and of greater transparency* is developed.

The progress of the company cannot be achieved without capital commitment, on the basis of some complete and actual information, including trust in businesses. The enterprises were interested in presenting their investors some performance tests and a high credit worthiness, thus being consolidated the audit aims. User disinformation took place using financial statements means.

The solution of this problem sudden becomes necessary through authentications and re-authentications of accounting information comprised in synthesis documents and accounting reporting, with the reconsideration of the audit activity, including its norms, techniques and procedures system.

The economy decision-making processes cannot be conceived without the essential contribution from the accounting information because it has the following essential **attributes** (Horomnea, 1986, 47):

- The degree of accounting information relevancy and certainty in the entire economic informing system is the highest, without doubt;
- Highlights the “discret relations” of interdependency between the economic phenomena and processes sides, not being perceptible by other means;

- Expression in accounting value standards, offers the possibility of a relative precise measurement of the joint of registered phenomena and processes from the whole Universe;
- Allows the accomplishment of some comparative analyses in time and space, including an objective appreciation of realised efficiency;
- Legitimizes the beneficial or non-beneficial character of any economic activity;
- Ensures through specific means (account, computation, balance, and annual accounts) a global general and analytic acknowledgement of studied areas;
- It is the product of systematic and chronological count of all intercurrent changes in the structure of a determined heritage during a financial exercise;
- The usage of some specific means and procedures of accounting knowledge (account, trial balance, balance, annex, etc.) awards the accounting information with a credible, complete and incorporated character;
- Using complex account allows the periodical appraisal of financial results, heritage, and financial statements. Hence, the possibility of future economic strategies elaboration in the enterprise.
- By its structure and nature strives to the performance aim of accounting: *trustworthy image*.

The dynamism of the accounting information explains itself through the continuous move of belongings, fund, production and sales, value, costs and profit elements and, on the other hand, through the inborn desire of some performant decisions elaboration for economic-social entity – everything generates and improves the accounting information with a double sense circulation (Domnişoru, 2011, 13).

In this context, the role of the audit enterprises is fundamental in guaranteeing the accuracy of audited financial statements, according to *the granted credibility theory, the theory of inspired trust*, and *the theory of agency* (Hayes, Dassen, Schilder, Wallage, 2005, 44-47). The course of a financial audit mission must be in accordance with ISA, and the ethical requirements from *Code of ethics of the accountant professional* must be honored. These settlements present the major criteria and requirements that the financial audit must respect throughout the mission: integrity, objectivity, professional competence and proper attention, confidentiality and professional behavior. Each of them allows the auditor to express its opinion about the accuracy of the financial statements reported by the audited entity. Reference must be made that *minimum costs orientation does not mean increasing quality*.

FACTORS INFLUENCING ACCOUNTING INFORMATION QUALITY

Financial statements users ask for information elaborated according to equivalent criteria which facilitate time and space comparisons. In the same time, they impose this information to be a qualitative one, guaranteed by accountant independent professionals. Especially in the case of external users, certifying financial documents of the enterprise by accountant professionals represents the best guarantee for the trust they can offer to the published financial statements.

According to *The general framework for the audit of financial statements*, its aim is to grant the user with the possibility of expressing opinions about the elaborated financial statements, under all its purposeful aspects, in accordance with a general framework identified by financial reporting. The auditor opinion increases the credibility of financial statements, offering a high assurance level if the assurance level is absolutely impossible to reach because of the following factors (Boulescu, 2003, 103): the need for applying the professional reporting, test usage, and the inherent limitation of any accounting system and internal control.

The overview examination of financial statements has its main aims in verifying if their coherency, in accordance with accounting data, takes into account the general knowledge of the enterprise, activity domain and social-economic environment, if they are presented according to accounting principles and effectual statements; if they take into account the events after the exercise

closing and if they present an exact, clear and complete image of the financial position, performance and financial results of the enterprise (Oprean, 2002, 246-247).

In two specialized studies, Dechow appreciated that *the reported incomes are a primary guide for the quality of financial-accounting information*. (Dechow, 1994a, 3-42, Dechow, 1998b, 131-168).

In the study undertaken by Paul K. Chaney, Mara Faccio and David Parsley, entitled "*The accounting information quality in enterprises politically connected*", the authors specify that there are quality differences in information catered by users; the reported financial-accounting information quality is systematically poorer for the enterprises with political connections than for those that do not have them. The conclusion of the authors is based on the analyses of financial-accounting data for a survey performed on more than 4500 enterprises from 19 countries. The political connections seem to be an important "forecaster" of the financial-accounting information quality. There is a series of elements that can forecast the quality guarantee like: the level of corruption and/or guides regarding the stockholder rights, the specific of the property structure and its size, the change in cash flow or the sales growth.

In the same manner, in the study "*International Accounting Standards and Accounting Quality*", is highlighted the fact that the accounting companies that applied the IAS have a superior quality despite those that did not adopted this decision. The essential elements followed in this approach were the accounting information resulted after the interaction of the system characteristics which imply accounting standards, interpretation, execution and litigation. Usually, the companies that applied IAS develop less standardized earnings regarding the income management, early recognition of losses and associating the accounting sums with actions stock holdings price. At the same time, the conclusions are based on the analyses of one survey performed in 21 countries which adopted ISA between 1994 and 2003. After the study, they concluded that the enterprises which applied the IAS provide financial-accounting information with a superior quality comparative with those which have not applied the IAS. The differences regarding the provided information quality by the enterprises from the two groups of companies does not regard the period previous the IAS.

For instance, Wang (2006), Ali et al. (2007) and Chen et al. (2008) examine the practices of financial reporting in the family enterprises from the United States of America and they discovered that the family enterprises have better statements than the non-family enterprises. Wang (2006) and Ali et al. (2007) consider that the quality of income in familiy enterprises is bigger and that the negative warning alerts are more frequent, in order to ensure the enterprise from any danger, comparative with the non-family enterprises. At the same time, Chen et al. (2008) highlights the fact that the family enterprises have smaller possibility of management forecasting although they are predisposed to the negative warnings issuance (Gopalan, Jayaraman, 2011).

In the study "*Do fancy investors understand accounting quality? Evidences from bank loans*", the authors recount the fact that there is a direct bound between the information quality delivered by accounting and enterprise fund (Bharath, Sunder, 2004).

The analysis of the mentioned specialized studies and many more, allows the conclusion that there is a series of quantitative and qualitative agents, which significantly influence the accounting information quality.

CONCLUSIONS

In a world of financial crises, the importance of *quality accounting information* represents an axiomatic truth. Such information becomes indispensable, under the terms of existing states which depend directly on the information offered by the components of the international cyberspace, and existing business people which build empires with their decisions based on financial-accounting information.

More than that, a short information circuit block - in a general sense - and accounting-financial information - in a particular sense - would cause chaos, considering that we live in a world with limited resources and unlimited needs in which our systems are interdependent.

The quality of the decisions-making process, and the efficiency of the fiscal system and of international capital markets are directly connected by the financial-accounting quality, verified and certified by the audit.

In these conditions, audit quality is no longer a mystery but an organized process, essentially focused on two poles: *quality control and assurance*, given the fact that the present world-wide crisis, which is not nearly at its end, is manifested like an acute necessity of *quality financial-accounting information*.

As a result of the important studies analyses regarding this matter, we catalogued several elements which we consider to be important in obtaining audit and accounting profession quality. Among these are the following: the costs of the rendered services; the general level of corruption and/or indicators regarding the stockholders' rights, property specific structure and its size, the change in cash-flow or the sales growth; the accounting enterprises decision of applying the IAS and the enterprise funds.

REFERENCES:

1. Capron M., (1994), *Contabilitatea în perspectivă*, Editura Humanitas, București.
2. Christian Maria, (1991), *La qualité des produits industriels*, Dunod-Bordas, Paris.
3. Conchoy F., DeTerssac G., (1999), *Les enjeux organisationnels de la qualité: une mise en perspective*. Sciences de la Société 46.
4. Crosby Ph.B., (1979), *Quality Is Free*, McGraw-Hill, New York, 1979.
5. Dassen R. J. M., (1995), *Audit Quality: An empirical study of the attributes and determinants of audit quality perceptions*, University of Limburg.
6. DeAngelo L. E., (1981), *Auditor size and audit quality*, Journal of Accounting and Economics, no. 3.
7. Dechow M. Patricia, (1994), *Accounting Earnings and Cash flows as Measures of Firm Performance: The Role of Accounting Accruals*, Journal of Accounting and Economics, no. 18.
8. Dechow M. Patricia, (1998), *The Correlation Structure of Earnings, Cash Flows, and Accruals*, (co-authored with S.P. Kothari and Ross L. Watts). Journal of Accounting and Economics.
9. Domnișoru S., (2011), *Audit statutar și comunicare financiară*, Volumul I, Editura Economică, București.
10. Dumitrescu A.-C.tin., (2010), *Detectarea fraudelor și erorilor în auditul financiar. Miză, oportunitate și responsabilitate*, Editura Mirton, Timișoara.
11. Garvin D.A., (1987), *Competing on the Eight Dimensions of Quality*. Harvard Business Review, 65(6).
12. Hayes R., Dassen Roger, Schilder A., Wallage P., (2005), *Principles of Auditing. An Introduction to International Standards of Auditing*, Second Edition, Ed. Pearson Education.
13. Herrbach O., (2000), *Le comportement au travail des collaborateurs de cabinets d'audits financiers: Une approche par le contrat psychologique* Thèse de doctorat: Toulouse : Université Toulouse 1.
14. Horomnea E., (1986), *Contabilitatea construcțiilor și transporturilor*, Universitatea "Al. I. Cuza", Iași
15. Horomnea E., (2011), *Audit financiar. Concepte. Standarde. Norme*, Ediția a II-a, revizuită și actualizată, Editura TipoMoldova, Iași.
16. Horomnea E., Pașcu A.-M., (2011), *Utilizarea pragului de semnificație și a riscului de audit în planificarea și conducerea auditului financiar*, în lucrarea, Informația contabilă și guvernanta corporativă în context european și global, Editura Junimea, Iași

17. Horomnea E., Pașcu A.-M., Istrate A.-M., (2012), *Contabilitatea creativă între denumire neinspirată, reglementare și fraudă*, Revista Audit Financiar, Anul X, Nr. 86 – 2.
18. Ionașcu I., (1997), *Epistemologia contabilității*, Editura Economică, București.
19. Juran J.M., (1988), *Quality Control Handbook*, McGraw-Hill, New York.
20. Mary E. Barth, Wayner R. Landsman, Mark H. Lang, (2008), *International Accounting Standards and Accounting Quality*, Journal of Accounting Research, Vol. 46, No. 3, Printed in U.S.A, accesat la 28 noiembrie 2011 în baza de date Wiley Online Library
21. Maxim E., (1998), *Managementul și economia calității*, Editura SedcomLibris, Iași.
22. Oprean I., (2002), *Control și audit financiar-contabil*, Ed. Intelcredo, Deva.
23. Paul K. Chaney, Mara Faccio, David Parsley (2010), *The Quality of Accounting Information in Politically Connected Firms*, Social Science Research Network, <http://ssrn.com/abstract=966379>, accesat în decembrie 2011
24. Pesqueux Y., (2008), *Qualité et Management, Une analyse critique*, Editeur Economica.
25. Radhakrishnan Gopalan, Sudarshan Jayaraman, (2011), *Private Control Benefits and Earnings Management: Evidence from Insider Controlled Firms*, Journal of Accounting Research, Forthcoming, accesat la data 28 noiembrie 2011, <http://apps.olin.wustl.edu/workingpapers/pdf/2011-09-004.pdf>
26. Tudor Baron, (1998), *Calitate și fiabilitate. Manual practic*, Editura Tehnică, București.
27. Wilding P., (1994), *Maintaining quality in human services*, Social Policy and Administration, 28(1)

ACKNOWLEDGEMENTS: This work was partially supported by the European Social Fund in Romania, under the responsibility of the Managing Authority for the Sectorial Operational Programme for Human Resources Development 2007-2013 (grant POSDRU/CPP107/DMI1.5/S/78342/2010).