Can Universities Help to Satisfy Accounting Practitioners’ Responses of Accounting Academics’ to Accounting Practitioners’ Perceptions of Weaknesses and Strengths of Accounting Graduates in Hong Kong

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Abstract:
The waves of modernism which led to minimal liberal stein the first wave, democratic welfare state in the second and post modernismsince 1990s in the third resulted in servant government, reinforcement of civil society and neoliberalism which were followed by global economy and concept of good governance. These changes led to a new approach to administrative law. Due to crisis in modernism and welfare state in 1970, a new approach called “Fundamentalism” or “Yellow Light” Approach was defined as the main objective of administrative law which was the sum of state-centric approach (i.e. red light approach) and citizen-centric approach (i.e. green light or instrumentalist approach). It identified a new concept called “Administrative Justice” which led to fields of administrative control on one hand and efficiency and effectiveness of administrative system as well as attention to its requirements on the other. Citizens and their demands are the priority in this system. It lend to a trend in which the whole administrative system was under constant surveillance to become an accessible, fair and efficient through measures such as devising methods for possible civilian complaints against administrative decisions. The present study aims to examine this modern concept and characteristics of a proper administrative system as well as the association among general principles of administrative law, administrative decisions, good governance and judicial supervision.

Keywords: Justice, Modernism, Administrative System, Good Governance
Introduction

Justice-seeking is among innate preoccupations of humankind since the formation of human communities so that one might regard realization of justice in the society as one of the major factors of formation of government just like order and security. Citizens assigned the right to rule to governors and demanded justice instead. Assignment of the right to the government and their increasing power sacrificed freedom and caused domination. Domination of power on freedom resulted in a state in which humankind resisted against power so as to modify its position. Attainment of democratic thought and belief in rule of law as its fundamental principle introduced law as the regulating agent of power and freedom. In its procedural definition, rule of law as a criterion of patriarchal system consisted of universality, transparency, relative stability, publicity and fair judgment which promised justice to society. In a community in which rule of law is substituted for despotism, administrative law is a tool used to control the power of government which consists of a set of general principles to restrain the authority of public officials as agents of democratic government and hold them responsible for their actions. In this regard, there is another aspect of justice called “Administrative Justice” which has two substantive and ritual concepts. In its substantive concept, administrative justices generates a balance between jurisdictions of administrative officials and public interest. It assigns the support of individual rights to the law maker. In its ritual concept, administrative justice is a set of formative laws which support the values of substantive justice. Based on what was stated above, contemporary administrative justice is an essential concept the objectives of which are support of citizens’ rights, efficiency and effectiveness of administrative entities which necessitates new attitude of countries towards administrative rights, administrative human rights and their realization.

1-Whatness and Necessity of Administrative Justice

The origins of this type of justice should be sought in stated justice and natural justice because first, stated rights follow natural rights. This is because the laws which have no natural bases and are enforced merely due to distinctive inclination and inferences of the lawmaker will face resistance of civilians and their persistence depends upon continuity of lawmaker’s political power. But those laws which have natural origins will be obeyed due to consistency with human nature. The governments should establish laws and create entities to provide the basis for realization of administrative laws in the society. This means that the enforcement of natural rights of citizens and accountability of the government for its performance become possible. It is the duty of the government.
establish rules which embody administrative justice and act in a manner which makes their enforcement possible.

What justifies the essential necessity of administrative justice in the society is prevention from autarchy in administrative level, prohibition from establishment of self-autonomous offices and benefiting from the rule of law. The government should observe honor such rights and restrain from violating them because violation implies intention. If a government should perform the duty of establishing order and security based on justice and through codification of legal principles and guaranteeing their enforcement, the violation of such principles by the government is called “self-limitation theory”.

Administrative justice is theory of administrative decisions of rights and interests of individuals which should be properly executed.

Therefore, administrative justice in its former definition refers to a legal status by which a balance is created between authorities of public entities and public freedom. In its post hoc denotation, administrative justice refers to restoration of a balance situation after neutralization of illegal actions and decisions of an administration through compensation and re-achievement of losses as desired by law-maker.

Realization of administrative justice necessitates observation of ritual justice in decisions of public administration, existence of judicial supervision, creation of referential entities to receive complaints of citizens against acts of governments, existence of general administrative law to judge such complaints, consideration of principles of fair justice during administrative trials and entities of appeals judgment to make decisions to prevent violation of citizen’s rights.

Patriarchic fundamentals refer to surveillance of the ruled upon rulers (Rousseau, 2005). Administrative justice is the first step to enforce such surveillance and guaranteeing the rule to right and securing fundamental rights and freedoms of citizens.

The rule of law secures the control and process of decision making so as to make sure that the government follows the orders of parliament. In a democratic system, elements of public policy should originate from intentions and demands of the public. Therefore, realization of administrative justice is the basic constituent of democracy in which administration plays the role of largest, organized and national entity which tries to improve the life of national citizens in a conscious and pre-defined manner. Maintaining security and comfort of citizens inside and out of national boundaries is the duty.
Therefore, realization of administrative justice is done through providing the basis for securing the right of freedom and protection of equality through means such as judicial surveillance so as to prevent abuse and violation of legal principles by officials and governmental entities. Such surveillance contributes to efficiency of procedures in administrative organizations and their proper management. It is regarded as the primary step in realization of prevention from violation of citizen’s right of freedom (Ahmadvand, 2012).

In a society in which there is no administrative justice, administrative laws haven’t achieved their objectives. Administrative justice means making the best and most influential decisions in the least possible time by qualified administrative officials in which violation of the laws might lead to legal cases against decision makers and their further revision.

2- Characteristics of a Successful Administrative Justice System

Administrative justice is significant because the match between decisions and resolution of complaints might enhance the authority of organizational entities and provide an opportunity of improving administrative system. It might help citizens to reduce their costs if it the following characteristics exist:

1- Users and their demands should be the top priority. They should be treated equally and their respect should be observed.
2- On-time and documented legal results should be obtained.
3- Sustainability and permanence criteria are observed.
4- Efficiency and effectiveness results.
5- Maximum performance standards are observed; experience and way of performance based on system of administrative justice should be taught to decision-makers.
6- Up-to-date status, match with changes of globally acknowledged administrative justice system and constant improvement.

All entities which make administrative or judicial decisions should explain the following items:

a- Justice, unity, clarity and efficiency in making decisions, their proper timing and possibility of revision
b- Necessity of proper accountability for claims and protests and utilization of experiences of such events.
In addition, administrative justice should be supported by an inter-organizational revision system by top administrative officials and external independent review.

In this regard, administrative justice should be divided into two parts:

1- Standards the consideration of which is essential for making decisions in the level of public interests.
2- Standards which should be observed during judgment of claims against administrative decisions.

3-Role of General Principles of Administrative Laws in Realization of Administrative Justice

General principles of administrative laws are the norms which are formed based on legal procedures and relate to management of administrations and their relationship with individuals and citizens. These principles can’t be legally terminated and they have equivalent legal value. Therefore, they are compulsory for such administrations and their real-time observation in code of procedure is essential (Hodavand, 2011).

In this regard, general principles of administrative laws is a set of principles which apply for a set of administrative officials and when constitutional rules and compulsory laws are non-existent.

General legal principles are included in the right to rule through developing the concept of law so that its violation might lead to judicial revision. These principles form the core of procedural rights passed in French Council of State since 1944 and are criteria for effectiveness and prevalence of such right on life of the public (Hodavand, 2009).

These principles include the following items:

1- Equality and Lack of Discrimination
2- Respect towards Written Rights of Citizens
3- Proportionality, Documentation and Rationality of Decisions
4- Legality
5- Attention to Obsoleteness of Administrative Laws and Decisions
6- Rapidity of Responsiveness
7- Lack of Attention to Irrelevant Factors and Attention Relevant Factors in Decision-making
8- Persistence of Public and Administrative Services
9- Right of Appealing against Decisions of Administrative Officials in Qualified and Verified Courts of Justice
The principle of jurisdiction, as one of the most important ones, consists of two parts. The first is jurisdiction of determinant of action and activity areas. In other words, jurisdiction refers to legal authority of an official to do some tasks such as jurisdiction of courts and officials who registering official documents (Jafari Langarodi, 1997). The concept of jurisdiction includes obligatory and optional categories. In the first type, the administration is dictated to make decisions based on text of the law if the conditions apply and there is no alternative. But in optional jurisdiction, the right of selection among more than one choice to act exists for administrative official and freedom in decision making among diverse options exists. In fact, when administrative official’s decision-making is based on legal laws, citizenship rights are secured. Public and administrative officials act within legal framework because this these principles act as a complement for inference of the law by the judge and a means through which related laws can be accessed.

4-Role of Good Governance in Realization of Administrative Justice

Good governance includes administrative codes of procedure and the manner of using optional jurisdiction in decision-making process by administrative authorities. Administrative codes of procedure depict a trend and process through which administrative officials should make rational decisions in regard to a general phenomenon by using their jurisdictions and provide the basis of respecting honor of individuals, enhancing the participation of citizens, clarity and accountability of administrative officials and rationalization of their acts by which individual interests are supported and quality of decision-making is improved (Hodavand et.al, 2011).

It should be noted that in general law, lack of jurisdiction for public and administrative officials is presumed unless it is assigned by law (Zareii, 2012). However, some believe that rule of the law in its primary denotation refers to absolute preference and domination of law against unchecked power which is against optional jurisdiction based on distinctive advantages and assigning numerous optional jurisdictions to the government (Zareii and Mahmodi, 2012).

5-Judicial Supervision as a Fundamental Mechanism of Administrative Justice

In judicial supervision, one judicial authority controls and reviews actions and decisions of governmental department (s). The result of this review can be an indictment against offenders or cancelation of decisions of one or more governmental department such as executive and legislative departments.
The main objective of administrative laws is to maintain the actions of the government within their legal limits and support citizens against abuse of such jurisdictions (Wade, 2004). Judicial supervision is the most important resource in this regard.

Conclusion

Administrative justice is a modern concept which uses means of good administration in administrative decision-making, observes general principles of administrative law and applies judicial supervision. It provides the primary objective of new approach to administrative law called “Yellow Light Approach” which makes administration accountable before the citizens and prevents from violation of public rights. This contributes to effectiveness, efficiency and legality of administrative decisions during selection of optional jurisdictions which is a significant mechanism for attaining and maintenance of proper standards. This approach defines administrative justice as the dominating criteria over the relationship between rulers and the ruled in domain of public administration through assigning rights and judicial guarantees.

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