

## **Essential Traits, Relevant Skills and Ethical Values of Public Sector Forensic Accountants: An Empirical Survey.**

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### **Abstract**

Forensic accountants play an important role in government where they need to look for signs of suspicious financial activity and fraudulent activities. According to Digabriele (2008), forensic accountants should possess various combinations of skill and knowledge including accounting, auditing, law, investigation techniques along with strong ethical values and soft skills. There is no research carried out in Malaysia which investigates on the essential traits, relevant skills and ethical values of forensic accountants in the public sector organisations. Therefore, the main objective of this empirical survey is to investigate the perceptions of public sector accountants who are employed by the Accountant General Department (AGD) in Malaysia's Ministry of Finance on the essential traits, relevant skills and ethical values of public sector forensic accountants. The scope of ethical values focused on the Islamic values and ethics to enhance the forensic accountant's skills in the AGD. Through statistical techniques such as factor analysis, t-test and ANOVA, the empirical data collected from survey questionnaires are tested to investigate the relationships among the study variables and to compare the perceived relationships among the different groups of accountants and accounting offices in the AGD with the objective to identify the top ten information on the traits, relevant skills and Islamic ethical values for the forensic accountants in the public sector.

**Keywords:** Traits, Relevant Skills and Ethical Values of Forensic Accountants, Public Sector Accountants, Malaysia