

Exploring Hurtt's Professional Scepticism Scale for Public Sector Accountants in Malaysia

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Abstract

Purpose: This study explores the validity of Hurtt's (2010) scepticism model in the context of accountants in the public sector in Malaysia.

Methodology/Approach: A factor analysis was conducted to determine the suitability of the instrument for accountants in the public sector. Three hundred and fifty-six (356) accountants appointed in various government departments throughout Malaysia participated in this exploratory study.

Findings: The results indicate that only three of the Hurtt (2010) professional scepticism traits, namely questioning mind, suspension of judgment and search for knowledge, are relevant in determining professional scepticism of the accountants in the public sectors. On the other hand, interpersonal understanding, self-determining and self-confidence are irrelevant since respondents possess strong interpersonal understanding, although they tend to listen to others without much questions.

Research Limitations/Implications: The findings of this study make a contribution to the body of accounting literature by presenting accountants, particularly those working in the public sector, with a model of professional scepticism.

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Practical Implications: This study shall provide guidelines for Malaysian state governments in identifying the professional scepticism of their accountants.

Originality/Value: This study is the first that provides a professional scepticism scale for accountants in the public sector.

Keywords: Professional scepticism, accountants, public sector, Malaysia.