

Evaluating the Understanding and Perceived Importance of Professional Scepticism among Accountants in the Malaysian Public Sector

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Abstract

Purpose: This study aims to examine professional scepticism among accountants in the public sector. Specifically, this study evaluates the understanding of professional scepticism among accountants in the public sector. It then evaluates the perceived importance of professional scepticism of accountants in the public sector.

Methodology/Approach: This study utilised the qualitative approach via interview sessions with sixteen accountants in the public sector study.

Findings: This study finds that the accountants in the public sector were not aware of the term 'professional scepticism' at first during the interview sessions. After explaining the concept of professional scepticism to the participants, they realise that they practise this skill when performing their tasks without realising that their practices represent professional scepticism. The accountants perceived professional scepticism as important and agreed that accountants must have high professional scepticism to ensure quality work performance. In addition, the accountants understand the importance of their role in practising high professional scepticism. However, their understanding and acceptance of their role in professional scepticism were more practical in nature without knowing the objective and the importance of professional scepticism.

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Research Limitations/Implications: This study's findings implied that awareness of professional scepticism needs to be highlighted to the accountants in the public sector.

Practical Implications: The findings in this study implied that professional scepticism is a must-have skill that accountants should possess. Therefore, training programmes, such as professional scepticism techniques involving reasonable scepticism-related exercises, can be conducted for accountants in the public sector.

Originality/Value: This study is the first that provides accountants' understanding of professional scepticism in Malaysia's public sector.

Keywords: Professional scepticism, accountants, understanding, perceived importance, public sector.

Introduction

Professional scepticism has long been synonymous with auditors. The International Standards on Auditing's (2007) defined 'professional scepticism' as an attitude that includes a questioning mind, being alert to conditions that may indicate possible misstatement due to error or fraud, and a critical assessment of audit evidence. Professional scepticism, according to Siddiqui (2019), is not only about asking questions constantly, but also about asking the right questions at the right time. Besides, it is not only about accepting first-hand information, but also about evaluating and doing further research, regardless of how plausible it may seem. Professional scepticism is often related to auditors who performed auditing work that can be seen as possible remedial measures at that stage or fraud detection work that has already taken place. It is essential for auditors to have a certain level of professional scepticism at the preventative measures stage for fraudulent activity and overstatement of financial statements to be discovered. Consequently, preventive measures can be implemented so that public funds and assets can be preserved. The auditing profession places a strong focus on the critical thinking skill known as scepticism (Siddiqui, 2019). Similarly, accountants must also practice professional scepticism as they ensure preventative measures are taken (Aziz, 2019).

Accountants in the public sector are under the purview of the Ministry of Finance (MOF). The Ministry has its appointees in various divisions, branches, states and ministries throughout Malaysia. These accountants are considered part of the management process in which they are responsible for providing crucial information for planning, evaluating, controlling and decision-making (Talha, Raja & Seetharaman, 2010). They also perform tasks involving all financial matters as well as devise planning and performance management systems (Long, Hashim, Abdul Rahman & Ibrahim, 2017). In addition, they provide financial reporting and control expertise to assist the management in formulating and implementing organisational strategy (Emsley, 2005). Therefore, the role of the accountants in the public sector is mainly to

create value and, ultimately, to increase accountability and transparency, robust governance, and safeguard public assets. Accountants are expected to perform their work effectively and efficiently to achieve these aims. However, a review of the accounting literature shows that examining professional scepticism among accountants is largely unexplored. In the public sector, accountants assist the government in playing a regulatory role in safeguarding the public interest in accordance with public policy's objectives. Their high professional scepticism can ensure that government assets are being safeguarded efficiently and effectively.

One may pose the following questions. Are public sector accountants aware of and understand the concept of professional scepticism? Do they practise professional scepticism? And do they perceive professional scepticism as important? This study aims to investigate the level of understanding and the importance of professional scepticism among accountants in Jabatan Akauntan Negara Malaysia (JANM) and other interested parties. This study attempts to address several issues on this topic.

To achieve this objective, the paper is organised as follows: Section 2 presents a review of the relevant literature. Section 3 outlines the research design adopted in this study. Section 4 provides an in-depth analysis of the findings, followed by a discussion. Finally, Section 5 offers conclusions based on the research results.

Literature Review

In general, scepticism which originated from the Greek word 'sceptikos', refers to 'inquiring or reflective' (Glover & Prawitt, 2014). Being a sceptic is often associated with questioning, careful observation, probing reflection and suspension of belief. Within the accounting discipline, professional scepticism refers to these attitudes of questioning, careful observation, probing reflection, and suspension of belief (Sayed Hussin & Iskandar, 2013). These attitudes exist mostly among auditors in detecting fraud (Suryandari & Yuesti, 2017; Ghani, Abdul Jabal, Zandi & Adnan Hye, 2022). Professional scepticism comprises two components. First, it is a sceptical mindset, which is how to think or process information. Second, it is a sceptical attitude, which is how auditors evaluate the audit evidence obtained cognitively and effectively (Nolder & Kadous, 2018).

Nelson (2009) stated that professional scepticism could be classified into two perspectives: neutrality and presumptive doubt. Neutrality represents the individuals' mindset that assumes no bias or dishonesty in financial statements, whereas the presumptive doubt mindset is the opposite. Nelson (2009) indicated that there is excessive audit evidence in certain areas due to regulators implementing the presumptive doubt perspective in their inspections. To achieve the optimal balance between effectiveness and efficiency, accountants may refer to the professional scepticism continuum that can be used, depending on the situations when performing their tasks (Glover & Prawitt, 2014). The continuum includes a behavioural range from complete trust to complete doubt, where they have a level of audit evidence at each stage/level of the continuum, except at complete trust. There is no application of professional scepticism at this stage. Most studies on professional scepticism investigated how scepticism

influences judgments, for instance, in evaluating material misstatements in financial statements (Sayed Hussin, Iskandar, Saleh & Jaafar, 2017) and audit engagement planning (Rodgers, Mubako & Hall, 2017).

There are several studies that have examined professional scepticism in the accounting literature. One of the areas that these studies have examined is the auditors' awareness and understanding of professional scepticism (Kwock, Ho & James, 2016, Chang & Stone, 2019, Mbanjwa, 2019). These studies showed that the auditors are generally aware and understand the concept of professional scepticism. For example: In Mbanjwa (2019), found that auditors who are members of the professional accounting body in South Africa do have knowledge of professional scepticism and view themselves as being compliant. Chang and Stone (2019) argued that professional scepticism is a concept that specifically applies to auditors, indicating that auditors in general should be familiar with this concept and subsequently, put it as a skill they must possess. It is possible that members of the other accounting profession, such as accountants working in the public sector, who frequently engage non-audit related work are unaware and understand the idea of professional scepticism.

Other audit literature associations have suggested the importance of professional scepticism. These studies suggested that professional scepticism is important to achieve a balance of suspicion and trust. According to Deutsch's (1958) theory, dysfunctional behaviour will occur when there is excessive suspicion of trust. As a result, auditors must exercise an appropriate level of scepticism during all audit and risk assessment phases. To learn the truth, they must look beyond the obvious implications of any evidence provided or made public (Johari, Hati & Sayed Hussin, 2021). However, more sceptical auditors would not necessarily be able to detect fraud and, to some extent, may work against them by driving up audit expenses over the course of several engagements (Hurt, Brown-Liburd & Krishamoorthy, 2013).

An audit cost may ultimately rise due to a high level of professional scepticism. The increased audit cost is due to the fact that more activities must be completed to obtain sufficient support and confirmation of the management's claims, and the planning and construction process of the audit may be overly expensive and ineffective as a result (Nelson, 2009). While there have been numerous studies in the accounting literature that have investigated the concept of professional scepticism, many of these studies have focused primarily on the role of professional scepticism in the context of auditors. As a result, the extent to which accountants utilise professional scepticism in their work has received relatively little attention. This gap in the research highlights the need for further exploration of the use of professional scepticism among accountants in order to better understand its importance in this context.

The effect of university accounting education on trait professional scepticism has also been dynamically demonstrated by Ciolek and Emerling (2019). The International Accounting Education Standards Board (2018) recommended that accounting organisations be encouraged to incorporate scepticism knowledge and abilities within all accounting curriculum.

The little body of research on the opinions of working accountants and auditors regarding how to uphold the necessary professional ethics while providing their services was highlighted by Mbanjwa (2019).

Method

Participants

Accountants working in the public sector are the participants in this study. The participants were approached via telephone and/ or emails, inviting them to participate in this study. Specifically, the participants were located in Putrajaya, Kelantan, Johor and Sarawak, regardless of their work placements. The researchers selected these locations to represent the head office (Putrajaya), east zone (Kelantan), south zone (Johor) and east Malaysia (Sarawak). The north zone is not included in the interview session as this study has already utilised participants in this zone during the preliminary study involving questionnaire construction and pilot study.

This study adopted Ragin and Becker's (1992) suggestion that when a qualitative researcher conducts his study, he may get to a stage where the evidence is so repetitive that there is no need to continue further, whereby the information is considered saturated. The researchers started with one participant and then proceeded to the other participants until the responses reached the point where responses seemed consistent and repetitive. In total, 16 JANM and non-JANM-appointed participants were interviewed before the researchers reached the consistent and repetitive responses, and decided not to proceed with other potential participants anymore. This number is considered sufficient, indicating that the data is saturated.

Research Instrument

A qualitative approach was performed on selected accountants, which involves interviews with selected accountants in the public sector to represent the population. A semi-structured questionnaire was developed. Among questions in the questionnaire included their understanding of what professional scepticism is and how they perceive the importance of professional scepticism.

Data Collection

In this study, the accountants in various public sector positions participated in the face-to-face interviews. The interviews were done in both Bahasa Malaysia and English so that participants may reply in their preferred language. The interviews took place at the workplaces of the participants. This is important so that the interviewees are comfortable and in a familiar environment. In addition, it would also be easier for the interviewees to access files if there is a need for references. The interviews were recorded with permission and, subsequently, transcribed. Further to the transcription, the text was structured and categorised according to major themes, followed by specific coding. The coding process resulted in a category system,

which was subsequently used to structure and guide the information data evaluation process. Responses in Bahasa Malaysia were translated and cited verbatim for this study.

Findings

Accountants' Understanding of Professional Scepticism

The first part of the interviews involved asking the participants whether they were familiar with the term 'professional scepticism'. Most of the participants were not aware of this term. After explaining professional scepticism, they were mostly still unfamiliar with this term. However, they employ professional scepticism when carrying out their duties because they habitually ask questions. According to Zwane (2018), the accountant's inquisitive nature reflects the accountant's general knowledge and professional interest. Miss J from JANM noted that:

I'm confused with the term 'professional scepticism', but apparently, I've practiced it. At first, it feels right for auditors and accountants. But apparently, the assistant accountants already knew. In fact, we have practiced it. Like we always question it, asking ourselves, is this amount claim correct? Is it okay? Why is this trip short? When checking the claims, we are confused looking at staff claims. Is this journey correct? That's why we compare the existing staff claims. In fact, professional scepticism already exists. [translated]

Another participant provided a similar view. Mr D from Non-JANM provided his opinion:

We are not exposed to this term, professional scepticism, like when Puan/ Dr approaches this. Only now, I feel that in doing this work, we practice this professional scepticism, the official term. Sometimes we are afraid that we are too suspicious, to the point of being unprofessional and affecting our relationship with staff. We do not want to think badly without basis. There must be a basis. But us, this is not revealed like in the audit. It is good to have professional scepticism as an accountant, and it is worth it. Probably, in terms of exposure, it does not exist yet. [translated]

Mr I from JANM, provided his opinion:

At the moment, we have less exposure to this term scepticism. This nature of scepticism is indispensable for accountants. Actually, if the staff does the inspection, there is also the nature of this doubt and in making for the acquisition, it is necessary. Then, we need proper planning for staff, the important thing is we need to have a clear road map. [translated]

The participants were asked about their understanding of the concept of professional scepticism. The interview findings have shown that the participants understand the concept of professional scepticism. For example, Miss B from Non-JANM noted that:

Scepticism? This is a sample of a document, or there is information that may be incorrect. What does the accountant feel? Doubt? Why or for what? We have a workflow. Be it receipts or payments, we have a flow. We follow the existing workflow. So, there are complete documents and it seems there is no issue, actually. Work procedures all have ISO. Actually, there is no problem because we know there will be an audit later. Because the auditor will check to see if we follow or not. [translated]

Another participant noted that professional scepticism refers to the ability of the accountant to detect a suspicious transaction and, subsequently, make a query to understand the transaction. As noted by Mr C from Non-JANM:

Professional scepticism is like when you found something on the FS and document raises questions. Marks, kind of why like this. We/we need to doubt if something. [translated]

Similarly, Mr H from Non-JANM provided his opinion:

For me, professional scepticism arises when we do not see. We don't go down to the field. We didn't see really happened or not. Sometimes did not see. [translated]

Miss H from Non-JANM supported Mr H by opining:

If we get any document for processing the voucher, if we see anything abnormal, we are important and responsible for checking everything for true and fair information. We feel it is important to make sure anything that we receive is properly covered or ask them/staff to come back and properly done. We ask right from the beginning rather than compare at the end and raise audit issues. [translated]

Last but not least, Miss G's remarks about issues relating to professional judgement are pertinent to this topic. According to Zwane (2018), professional judgement is necessary for professional accountants to raise their degrees of professional scepticism. Miss G from JANM noted that:

For me, professional scepticism is a must. Like us, we do all the FS. And JAN (Jabatan Audit Negara) will verify. Whatever staff will provide, we will check. We are the accountants who will check and verify. So, anything you feel is not right, you have the right to query. I myself will query. If not satisfied, I query. JANM, we have an inspection account section. Professional scepticism must be there. If not, how do you want to make sure your record is reliable. Because you need to know. Like we, accountants, want to use that info. This is my opinion. Whatever you feel is not logic, you have to check and query. If I am

not satisfied with any figure or report, I will request additional information. Because I want there to be support, we don't use assumption, ok. Certainly this, we have to make professional judgment but ensure our information is adequate. If not adequate, the info will affect opinion. [translated]

Interestingly, the respondents noted that the accountants would improve their level of professional scepticism if they understood the whole processes of their tasks. Thus, it can be concluded that the accountants in the public sector understand the concept of professional scepticism although they may not be familiar with the term 'professional scepticism'. As noted by Mr I from JANM noted that:

These accountants need also to know and understand about turnover. It requires an accountant who is knowledgeable in all processes. When you understand and have experience, you will only contribute to this level of scepticism. [translated]

According to Aziz (2019), even though the term "professional scepticism" is typically associated with auditors, it's also crucial for accountants to comprehend the idea. Based on the interview session with participants whether they are JANM appointed or Non-JANM, it can be seen that professional scepticism has been practiced before preparing payment or procurement process. This practice is due to the query or questioning by the government auditors, which are unexpectedly embedded in their working practice. In order to foster a culture of professional scepticism in the public sector in Malaysia, it is essential to provide training and exposure of this concept. Such training will help to develop a questioning mindset among accountants and ensure that professional scepticism is integrated into each step of the accounting process, thus, allowing the public sector to enhance the quality and reliability of financial reporting and promote greater accountability and transparency in the management of public funds.

Accountants' Perceived Importance of Professional Scepticism

The participants were also asked whether they feel that professional scepticism is important. Most of them agree that accountants should possess high professional scepticism. They noted that professional scepticism is important, and all accountants must have high professional scepticism as it is normal in the accounting discipline to have that questioning mind, particularly on the numbers shown in a document. This issue aligns with Zwane (2018), as professional scepticism results in a stronger professional accountant. As noted by Mr D from Non-JANM:

Actually, professional scepticism should exist for accountants. The scope of being an accountant is relevant, even from a university. Because we create all kinds of accounts, we also look at the revenue. Basically, assistant accountants also need it. They need to understand that in the preparation of affairs, there must be a basis and there must be doubts. In case something is wrong. For example, signature. This document has the original document

and signature or not? So, I think the staff is aware but accepting professional scepticism? don't know. Actually, there is no structured exposure. There are no professional scepticism-based exercises. There are not many of these exercises. [translated]

Mr A's opinion from Non-JANM is similar to Mr D's. He opined that:

Accountants are based on the rules in the department. We follow the policies, laws, and acts. We are bound by procedures. We need to have support. Have we followed or not? We need to find out if there is any basis that we need to know. To me, this scepticism is important. So that we know. [translated]

Another participant, Mr G from JANM, provided his opinion:

Professional scepticism should exist among accountants, especially among public sector accountants. In carrying out tasks in the field of accounting, we cannot run away from curiosity and even suspicion of the set of figures shown. This question should be in the mind of an accountant. As an accountant responsible for accounting matters and is bound by professional ethics, professional scepticism is a must. Accountants should not simply accept instructions without questioning whether the transaction is valid and does not violate existing rules. [translated]

Miss I from JANM supported Mr G's view:

When we are in the government, it is different. The auditor will reprimand what we did wrong. But in the context like the budget section, professional scepticism is very necessary when it involves issues of money, funds to the relevant agencies. We need to be sceptical in total. We cannot believe, trust 100% if anyone asks for funds, but we have a controlling officer before submitting. We must have doubts to check, there must be doubts. Professional scepticism helps us provide ourselves with good judgement. If we don't have that professional scepticism, it will be difficult for us. If here, we must check, and monitoring. Here, in the government, we have a second layer checking. [translated]

Other participants also provided similar views as they regard professional scepticism as important to ensure their work is accurate. Thus, this would detect any misappropriation or falsification of documents. Since information analysis is necessary for accountants, a professional accountant must gather and comprehend more evidence before deciding on relevant issues (Zwane, 2018). As noted by Miss D from Non-JANM:

There should have been this doubt from the beginning. Where, for example, he makes a payment voucher. When he checks, he must have doubts. For

example, when buying a printing press at a relatively high price for the machine. Often, a printing press will not be priced that high. The price should not be like this. From his experience, he can already know that the price should not be at that value. From the bottom, we should detect/obtain this doubt. So, it will help all levels from the bottom up. From the bottom level, it can often already detect such things. [translated]

Miss D provided further explanation:

So that we are not always optimistic and believing. We see that person is good, all these transactions are correct. We will be more detailed and in-depth. We will look more closely at the transactions. [translated]

Miss E from Non-JANM provided similar views. She opined that the public sector accountants must ensure that the financial statements are free from any misstatements and cannot rely solely on the auditors to do the detection. She noted that:

For me, professional scepticism is necessary for accountants because accountants also make financial statements. Accountants need to know the reason for the record and FS. Accountants need to know the double entry and any misstatement. We can't only rely on auditors. Not only on auditors. To reduce risk, accountants need to detect first. So, we have a team of accountants to check the accounts, do any analysis, and check any misstatement before proceeding with any full statement. If you fully based on auditor. We look at what is the accountant's job. Should not be key in only. We should know debit entry, we should know what is the entry going on. We should know the story. So, the auditor has less risk of fraud or something or mistakes inside the account. [translated]

Finally, another participant provided the same view, indicating that all participants perceived that professional scepticism is important for accountants in the public sector. Miss J from Non-JANM opined:

Professional scepticism is important. It is not that we are suspicious. But we will think, this company always gets it. We have to recheck the company's biodata. We check to see if there is anything related to our staff. For example, we are now in the middle of a grass-cutting tender. We have to have a little doubt. But it's not very obvious. [translated]

Despite the relevance of professional scepticism, participants said that some employees are unaware of it or have not been exposed to it. They proposed a few solutions, such as training programmes, to help accountants raise their degree of professional scepticism. During the interviews, Mr. B from JANM had observed:

For the staff to be exposed to professional scepticism, they have to go for training from time to time. [translated]

Mr D from Non-JANM supported Mr B's view:

It would be better if there was exposure training for these professional scepticism methods. We need to know professional scepticism techniques. We don't want to be too suspicious. Then, there must be a kind of sharing session of cases that have occurred related to issues arising when we overlook things. This is professional scepticism, right? We also would want to know the consequences of the existing cases. The effect of us not applying professional scepticism in our work. [translated]

Similarly, one of the participants noted that by providing training programmes related to professional scepticism, accountants could improve their level of professional scepticism. Miss D from Non-JANM opined that:

This is for me by giving training, increase training. We look at the work environment, the work cycle. Let's not make it the same place. For example, we should not be like this person, he is an expert in one place. He can also manipulate. He can do something. We need work rotation, work experience. [translated]

One interesting finding in this study is that one of the participants noted that professional scepticism is naturally inherent. That is, an individual is born with such ability rather than nurtured. Miss I from Non-JANM posited:

Some people are born sceptical. But I'm not like that. We are not exposed to it either. [translated]

Overall, the feedback from the interviewees showed that they generally agreed that professional scepticism is important and accountants must possess a high level of professional scepticism to ensure that public assets are safeguarded effectively. This professional scepticism can be understood by the information gained via training and experience. According to Curtis (2014), scepticism skills can be improved through both training and experience. Gissel (2018) argued that the most prevalent training strategy is professional scepticism training, ongoing reinforcement of that training and mentoring. Meanwhile, Cahan and Sun (2015) showed that experienced senior auditors exhibited more consistency in selecting relevant information and the control risk assessment response, selecting fewer cues, and making judgements in less time. Lidia Sari Christina and Heru Tjaraka (2017) suggested that experience will not really help the understanding of professional scepticism. When it comes to the subject of ethics and professional scepticism in the accountancy profession, Mbanjwa (2019) highlighted the need to understand the perspective (or perceptions) of accountants. In conclusion, this study shows that accountants in the public sector understand the concept of

professional scepticism. In addition, professional scepticism could be seen as important by the accountants, findings supported by a few past studies in the auditing literature, such as those by Kwock et al.,2016, Chang and Stone (2019), and Mbanjwa (2019).

Conclusion

This study aims to examine two objectives. First, this study evaluates the understanding of professional scepticism among accountants in the public sector. Subsequently, this study evaluates the accountants' perceived importance of professional scepticism in the public sector. Based on interview with the accountants, this study found that accountants in the public sector were initially not aware of the term 'professional scepticism' during the interview sessions. However, upon explaining the concept of professional scepticism, they realise that they practise professional scepticism in performing their task without realising that their practices represent professional scepticism. Professional scepticism is perceived to be important. Hence, all accountants must have high professional scepticism to ensure that the quality of their work performance is upheld. The accountants are well aware of the significance of their part in practicing a high level of professional scepticism. Understanding and accepting their role in professional scepticism was more practical even without prior knowledge of the purpose and significance of professional scepticism. Therefore, the findings of this study implied that accountants must exhibit the skill of professional scepticism. Hence, training initiatives, such as professional scepticism approaches comprising reasonable scepticism-related tasks, can be administered to public sector accountants.

The findings of this study provide an understanding of the profiling of the existing accountants in the public sector. Following these findings, this study provides some recommendations for helping to improve the level of professional accountants in the public sector. Among the recommendations include, JANM and other bodies could provide awareness programmes on the concept of professional scepticism and the importance of professional scepticism. Providing in-house training, for example, can make the accountants aware of whether their actions are right or wrong to avoid reprimands. This awareness would encourage the accountants to be more alert in performing their tasks and increase their level of professional scepticism. Consultancy or sharing sessions by auditors and other accountants would provide exposure to potential fraud or misappropriation cases. For example, the auditor or accountants can provide a sharing session on the impact if there is fraud or misappropriation, especially to the assistant accountants. A few interview participants highlighted that the sessions would make them more alert on such cases, therefore, increasing their level of professional scepticism. Explanations need to be provided on why minutes should be detailed, such as minutes of the procurement meetings. The minutes should also be complete and transparent. The accountants should also emphasise fairness to the suppliers.

The accountants in the public sector can be seconded to the Auditor General's Office. The secondment would expose the accountants to the various types of fraud or misappropriation that may occur in the public sector. This exposure can alert them to the possibility of fraud or misappropriation and, ultimately, allow them to take preventive measures when performing

their tasks. In addition, accountants in the public sector can also form part of the audit team in the Auditor General's Office if the Auditor General offers sub-contract works to private audit firms. Again, this exercise would allow the accountants to gain more exposure to the types of fraud or misappropriation in the public sector.

Accountants in the public sector can also be invited to public and private universities as guest speakers at conferences or as guest lecturers in the classrooms so that they can share their practical experience, particularly regarding professional scepticism. Furthermore, they could introduce existing and new terminologies in the accounting world. In addition, accountants in the public sector can also be introduced to fraud cases by utilising the current and latest technology available in the market. This knowledge would allow them to perform their tasks more effectively and efficiently. Finally, a policy requiring job rotation among the accountants is necessary to increase the accountants' experience and knowledge and, consequently, increase their level of professional scepticism.

This study is not without limitations. The accountants' participation in the public sector was reasonably small compared to its population. However, the number is considered sufficient to achieve the objectives of this study. The participants in the qualitative study were limited to 16 participants. However, the data were considered sufficient as the responses were relatively similar in all locations. Secondly, the participants who participated in this study are located in specific states: Johor, Pahang, Selangor, Putrajaya and Sarawak. These locations were selected to represent the Federal, west, east, south zone. The North zone was excluded as the participants in this zone participated during the construction of the questionnaire and pilot study. Due to time constraints, participants in other states were not included.

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