

Exploring Professional Competency Criteria for Succession Planning Framework for Public Sector Accountants in Malaysia: A Proposal

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Abstract

Purpose: This paper explores the development of professional competency criteria for succession planning for accountants in the public sector, aimed at identifying competent accountants in the public sector.

Design/ Methodology/ Approach: This study employed a quantitative and a qualitative approach, specifically utilising interviews and content analysis as the data collection method.

Findings: This paper proposes that the professional competency framework can be developed by integrating the competency framework proposed by International Federation of Accountants (IFAC) and Malaysian Institute of Accountants (MIA) with the competency framework in the business and education sectors. The framework consists of technical and non-technical competence skills. Subsequently, technical competencies are further divided into functional and generic skills. Non-technical competencies include intellectual, interpersonal, and communication skills; personal and organisational skills; professional scepticism and judgement; ethical principles; and a commitment to the public interest. Within this non-technical competence, further subcomponents are defined and included in the proposed framework.

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Research Limitations/ Implications: The implications of this study highlight the need to identify the professional competency criteria for a succession planning framework for accountants in the public sector to sustain a culture of excellence in the organisation.

Practical Implications: The implications of this study's results suggest the potential for developing a professional competency criteria for succession planning framework for public sector accountants in Malaysia.

Originality/ Value: This study is the first attempt towards developing a professional competency criteria for succession planning framework for public sector accountants in Malaysia.

Keywords: Succession planning, professional competency, accountants, public sector, Malaysia