# 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

## 1.0 Introduction

In the past, organisations have sought to replace key employees immediately after they left their companies. Often, these organisations face the challenge of finding suitable candidates to replace departing employees. Over time, however, companies have realised that they can find future managers and leaders within their own organisations. They are also realising that with tools such as succession planning, they can be sure that they will be able to meet the demands of the future. Succession planning is an important aspect of human resource management (Escano & Limos-Galay, 2023). In the past, succession planning has primarily focussed on individuals rather than the specific skills and expertise required for the future of the organisation (Garman & Tyler, 2004). During this time, the main objective of succession planning was to identify the necessary successors to succeed their predecessors in a particular role. From this traditional perspective, succession planning focusses on senior executives and business owners within the larger organisation (Kniskern & Williams, 2005). Traditionally, succession planning has been associated with the process of identifying and preparing individuals to take over key positions in organisations (Charan et al., 2001).

Succession planning is a strategic approach to risk management (Rothwell, 2005) that involves identifying and preparing individuals to take over key leadership positions when they leave the organisation (Burdett, 1993). During this period, companies often try to find replacements for key employees who have left the organisation. As a result, companies had difficulty finding suitable candidates to replace those who left. Nevertheless, companies have gradually come to the realisation that they can identify their future managers and leaders within their own organisations (Mehrabani & Mohamad, 2011). They have also realised that using strategic tools, such as succession planning, enables them to meet future challenges with confidence. In the current dynamic landscape, characterised by intense rivalry, flexible working arrangements, unexpected environmental factors, flat organisational structures, and frequent changes in organisational configuration, the traditional approach to succession planning, where specific individuals are assigned specific roles, is no longer practical. Organisations need a cohort of highly talented individuals at every level of the hierarchy (Mamprin, 2002).

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Jabatan Akauntan Negara Malaysia (JANM) is currently looking for a sustainable mechanism to develop a comprehensive talent management profiling database in order to effectively manage the recruitment and development of competent personnel to support the implementation of its succession strategy. This underscores the necessity for JANM to enhance its succession planning and talent management procedures to align with sector norms in Malaysia and the standards of comparable organisations abroad. Enhancing the strategy for enhancing necessary skills and abilities is imperative to ensure the successful implementation of JANM's succession planning and talent management in the future. This is to guarantee that JANM's services are provided by highly competent professionals, thereby enabling the realisation of JANM's vision and mission. Furthermore, talent management has not yet been integrated into JANM's profiling. This may have a negative effect on JANM's objective-to develop future accountants who comply with the standards established by international organisations and sector norms in Malaysia. To develop the most effective succession planning framework, a professional competency framework should be embedded in it. However, to date, there is yet a professional competency framework for public sector accountants.

This study aims to explore the development of a professional competency framework for accountants in the public sector. Specifically, this study aims to identify the competency skills required by public sector accountants in performing their tasks and, subsequently, proposes a professional competency framework for public sector accountants in JANM. This is important to ensure the future implementation of JANM's talent management and succession planning. The findings of this study help JANM understand how to identify the best talent that delivers services effectively in line with JANM's vision and mission. The remainder of this article is organised as follows: Section 2 reviews the relevant literature for this study. Section 3 presents the research design, followed by Section 4, which presents the findings. The last section, Section 5, concludes this study.

## 2.0 Literature Review

The backbone of any organisation, regardless of its industry, is its employees, who play a crucial role in creating value for the organisation. Succession planning is a strategic process that aims to identify both the short-term and long-term needs of employees, identify the gaps between what exists and what is needed, and then implement solutions (Bano et al., 2022). Succession planning focusses on ongoing talent management activities designed to ensure that an organisation has a skilled, high-performing workforce capable of meeting business objectives. As the business environment evolves, organisations need to adapt their HR strategies and move from a traditional people management approach to a strategic HR approach (Armstrong & Taylor, 2023; Boselie & van der Heijden, 2024). One of these strategic human resource activities is succession planning. According to Al-Tamimi et al. (2017, p. 10), succession planning is:

> *Succession planning is the ongoing process of identifying, assessing, and developing skills and talent through mentoring, grooming, training, and job rotation. Succession planning is a voyage, not an end by itself. Succession planning is the course of action ensuring that the appropriate individuals are ready, at the right time, to effectively run the organisation and meet its future challenges.*

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Succession planning is a means of identifying critical positions and potential candidates to fill them. The term also encompasses a methodical procedure that clarifies how an organisation maintains smooth management continuity and safeguards its future by guaranteeing the availability of qualified individuals when required (Siambi, 2022). Succession planning is a proactive, systematic process by which an institution ensures its members develop the skills, knowledge, and abilities to help or prepare them to pass through the institution (Ghazali et al., 2022; Siambi, 2022). Initiating a succession plan requires formulating a strategic approach and setting clear goals. However, many organisations struggle during this initial phase and include familiar or convenient names in their succession plan instead of approaching the process strategically (Geib & Boenigk, 2022; Joshi, Hambrick, & Kang, 2021; Campopiano et al., 2020).

Succession planning is an important framework that considers an organisation's resources to secure and develop employees with high potential (Johnson et al., 1994; Escano & Limos-Galay, 2023). Succession planning is a methodological approach that helps managers identify a group of high-potential individuals, improve their leadership skills, and ultimately select leaders from this pool of potential candidates. Mamprin (2002) characterises it as a methodical and purposeful practice aimed at ensuring an organisation's future ability to fill vacancies without favouritism or family connections. One of the main reasons for conducting succession planning, especially for key leaders, is to ensure the uninterrupted operation of the organisation (Beagrie, 2005). Another reason for conducting succession planning is to develop a comprehensive strategy for recruiting, developing, motivating, and retaining employees. Succession planning goes beyond finding potential replacements or filling gaps left by departing employees (Marshall, 2005). It is also crucial to establish a link between the skills and capabilities of future leaders and the strategic goals of the organisation. Furthermore, integrating succession planning with change management shows that the company is actively preparing the most suitable person for a particular role, taking into account the organisational culture (Aldape, 2005).

For decades, succession planning has mostly focussed on identifying individuals rather than assessing the skills and aptitudes required for the organisation's future (Garman & Tyler, 2004). During this period, the main objective of succession planning was to identify suitable successors who could replace their predecessors in a particular role. According to Williams (2005), succession planning focussed primarily on top management and business owners in large organisations. Rothwell (2005) opined that succession planning is a strategic approach to risk management that involves identifying and preparing individuals to assume key leadership positions in an organisation before current leaders depart (Charan et al., 2005). Succession planning has traditionally focussed on identifying specific individuals to assume leadership roles, such as high-level executives and business owners in large corporations (Kniskern & Williams, 2005). Although succession planning is not new, many organisations, such as CEOs, limit it to top-level appointments. Organisational structure can influence the process, regardless of the actual need for vacancies (Coulson & Thomas, 2013). However, organisations at various levels need individuals with outstanding potential in today's world. The world is dynamic and rapidly changing; competition is intense, work is adaptable, the environment is unpredictable, organisations have a flatter structure, and their configuration is constantly changing (Al-Tamimi et al., 2017). As a result, the traditional approach to succession planning, which centres on the selection of specific individuals, is no longer effective.

Contemporary organisations need to build a group of people with great potential as future candidates at every level to be prepared for any demands that may arise at any given time.

Mamprin (2002) argues that rather than focussing on cultivating skills for specific roles, it is more logical to foster broad-based skills that promote adaptability and leadership potential at all levels of an organisation, emphasising the need to involve all employees in the succession planning process. In modern organisations, adopting tactics to foster versatile skills, promote flexibility, and enhance leadership capabilities at all levels is a strategic choice (Mehrabani & Mohamad, 2011). Furthermore, companies have recognised the opportunity to identify future managers and leaders within their own organisations. This is in line with studies that indicate that organisations can efficiently meet their future needs by using tactics such as succession planning (Byham et al., 2001). Despite the apparent importance of succession planning for private for-profit organisations, it is common for government and non-profit organisations to operate without such preparation. Furthermore, the literature review indicates a lack of meaningful research on succession planning in governmental organisations (Al-Tamimi et al., 2017). In particular, there is a lack of information on succession planning in government organisations such as JANM.

McClelland (1973) introduced the Behavioural Event Interview (BEI) approach, an instrument for assessing the leadership competence of managers. Harvard University psychologist McClelland developed the needs theory and the issue perception test. This instrument is a method based on Flanagan's Critical Incident Technique (Flanagan, 1954). McClelland developed the BEI approach as a means of assessing the leadership qualities of managers. This method is based on Flanagan's Critical Incident Technique. The Critical Incident Technique focusses on a specific event or incident, while the BEI approach focuses on the person responsible for it (Spencer & Spencer, 1993). The BEI instrument's primary goal is to collect very accurate descriptions of the behaviours associated with a person's work performance (Abdullah et al., 2024). The interviewer's primary goal is to extract comprehensive accounts from the interviewee, including their exact behaviours, thoughts, and actions in real-life situations. This instrument necessitates the creation of a sequence of behaviours that include a participant as an integral part of the testing process. During the interview, the video is carefully scrutinised to find evidence that the person has the required skills and attributes. Recording the interview, preparing transcripts, and analysing these transcripts can take up to six (6) hours for each interview. Behaviour documentation is an essential and central aspect of the BEI interview. As a rule, the interviewee must describe in detail the five or six most important situations they have experienced in a particular position. The scenarios should include at least two or three notable successes and two or three notable obstacles (Mohamed Jais et al., 2023). The BEI approach is believed to help develop a succession planning framework for JANM talent management. However, to apply the BEI approach, JANM must establish professional competency criteria to determine an applicant's required skills for account positions at JANM.

Professional competence refers to the ability to perform a role to a defined standard, which is defined as a specific set of expectations set by a professional body (MIA, 2020). It refers to the combination of knowledge, skills, abilities, and behaviours that enable an individual to perform their job or profession effectively and according to the required standard. This includes mastery of specific technical or domain-related tasks while demonstrating strong interpersonal and ethical behaviour (Epstein & Hundert, 2002). In addition, Slezak (2024) state that "soft skills are essential for accountants to fulfil their moral broker role in society." According to Epstein and Hundert (2002), competence is evolving; it develops over time through experience, practice, and continuous learning. In their influential essay, they describe competence not as a fixed attribute but as something that can grow and improve over the course of a career. In

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essence, Epstein and Hundert emphasise that competence is not static but evolves through an individual's lifelong learning, practice, and self-improvement along their career path. According to Epstein and Hundert (2002, p. 226), professional competence involves the following:

> *The habitual and judicious use of communication, knowledge, technical skills, clinical reasoning, emotions, values, and reflection in daily practice for the benefit of the individual and community being served.*

There are also studies in the field of accounting that attempt to determine the components of professional competency that an accountant requires to become competent (Palmer et al., 2004; Sarapaivanich et al., 2019; Rufinoet al., 2022). These studies recognise that accounting, like other professions, requires a mix of technical knowledge and broader skills for effective practice. In addition, these studies have identified key competencies for accountants, which generally fall into two broad categories: technical and non-technical skills. Regarding technical skills, they viewed knowledge of accounting and finance as crucial to their work. However, they rarely or never used general knowledge and information technology at work (Rufino et al., 2022). Professional accountants, on the other hand, almost always use non-technical skills related to intellectual, interpersonal, and communication. Professional accountants emphasised teamwork, analytical thinking, and written and oral communication. Similarly, providing accounting services to clients almost always involves observing and practising professional values, ethics, and morals (Palmer et al., 2004). However, these studies mostly focussed on accountants in general, leaving the examination of professional competency of accountants in the public sector largely unexplored.

Professional organisations, such as the IFAC, define professional competency as the ability to perform a task to a certain standard. Competence goes beyond knowledge and encompasses technical and non-technical (transversal) competences, including professional values, ethics, and attitudes. Technical competencies include areas or domains, such as financial accounting and reporting, audit and assurance, management accounting, finance and financial management, strategy and governance, tax, and corporate laws and regulations (MIA, 2020). Non-technical competencies, on the other hand, refer to competency areas or domains such as communication, team and leadership, problem-solving, integrative approach, professional scepticism and judgement, ethics, and trust. On the other hand, from a leadership perspective, studies have highlighted the skills a leader must possess to achieve superior performance, which, if recognised, can produce better generations of leaders (Smith & Wolverton, 2010; Mohamad & Abdullah, 2017). Example: Mohamed Jais et al. 2021. reported on the process of creating a leadership competency framework for universities in Malaysia and identifying qualified leaders for their institutions. They found that the framework should consider the following five clusters: personal effectiveness, cognition, leadership, impact and influence, and performance and action. However, there is yet a professional competency framework that specifically caters to public sector accountants.

According to Kane (1992), assessing professional competency is difficult and, in many ways, very frustrating because professional practice is a complex and intellectually demanding activity. As a result, it is difficult to describe or assess accurately. It is well known that experts disagree on how to handle certain situations in professional practice, making it difficult to assess a potential candidate's performance in them. However, Kane (1992) argued that the assessment of professional competence can be straightforward, assuming that individuals have a general idea

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of what competence means in different areas. This can be achieved by clarifying the difficulties in assessing professional competence and perhaps suggesting ways to minimise the impact of these difficulties. Professional accounting organisations such as IFAC and the American Institute of Certified Public Accountants (AICPA) have attempted to develop a competency framework that encompasses core areas such as professional knowledge, personal skills, and leadership. In addition, accounting education researchers often focus on the importance of developing not only technical accounting skills but also critical thinking, communication, and ethical reasoning to respond to the changing nature of the profession (Hunter et al., 2023). These studies consistently emphasise the need for the holistic development of accountants who balance technical knowledge with interpersonal and strategic business skills to succeed in an increasingly complex and global financial environment.

## 3.0 Research Methodology

### 3.1 The Participants

This study examines professional competence criteria to determine what skills a candidate must have for an accounting position at JANM. This study compares and contrasts three (3) dimensions: country, corporate, and education, after reviewing the literature. The seven (7) countries selected are the USA, Uganda, Australia, Canada, New Zealand, Singapore, and Malaysia. The selection of these dimensions allows this study to understand the criteria for professional competence used in determining an accountant's competence. The researchers selected these seven (7) countries because they believe they can accurately represent the population for this study and have frequently served as references in previous studies.

Additionally, this study included interviews with representatives from business organisations and education sector. The researchers contacted the participants by telephone to ask them to participate in this study. The first representative is a senior deputy director in charge of the accounting and management development department. The purpose of interviewing this representative is to gain an understanding of the strategic positions and their remit in the public sector. The second representative comes from the corporate organisation of Malaysia's largest financial services group, which provides a wide range of banking products and services, such as retail and corporate banking, insurance, investment, and wealth management. The company has a strong presence in Southeast Asia, with offices in countries such as Singapore, Indonesia, and the Philippines. The representative is the organisation's human resource director. The third representative is a deputy director of the Leadership Profiling Centre, a centre that was established by the Malaysian Ministry of Higher Education (MoHE). Its main task is to develop leadership and management skills in higher education, especially in public universities and colleges. JANM selected three interviewees from professional organisations and education sector to compare competency frameworks.

### 3.2 Research Instrument and Data Collection

This study uses the mixed-method approach to achieve its objectives. The mixed method approach combines both quantitative and qualitative methods, allowing a more comprehensive, balanced, and insightful understanding of the research problem. This study begins with a quantitative method by analysing articles and working papers about the professional skills of accounting organisations in various countries, based on the document review shown in Table

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1. Seven (7) countries were selected: the USA, Uganda, Australia, Canada, New Zealand, Singapore, and Malaysia. The selection of these dimensions allows this study to understand the criteria for professional competency used in determining the competency of an accountant. The researchers selected these seven (7) countries because they believe they can accurately represent the population for this study and have often served as a reference in previous studies.

This study compiled a list of all the available articles on competency frameworks from the research literature using various database search programmes, including Google Scholar, EBSCOHOST, and the websites of relevant institutions. Additionally, the Career Development and Competency Department, Accounting and Management Development Division of JANM provided documents on the accountants' strategic positions for this study.

This study conducted a descriptive analysis of professional competency criteria developed by professional organisations such as IFAC and MIA, the corporate sector, and the education sector. The quantitative data was analysed using the Statistical Package for Social Sciences (SPSS). These professional competency criteria were analysed and compared to create the proposed professional competency framework for JANM.

## Table 1: Sources from Public Document Review

| Countries or Professional Associations | Content Analysis | Source |
|---|---|---|
| USA | International Education Standards | IFAC (2021) |
| Australia | International Accreditation Guidelines | CPA Australia (2024) |
| Canada | The Chartered Professional Accountant Competency Map | CPA Canada (2022) |
| New Zealand | Chartered Accountant Capability Model | CAANZ (2023) |
| Singapore | ACRA Skills Framework for Accountancy | ACRA (2023) |
| Uganda | CPA Uganda Competency framework | ICPAU (2022) |
| Malaysia | MIA Competency Framework | MIA (2022) |
| AICPA | Core Competency Framework | AICPA (2018) |
| CGMA | CGMA Competency Framework | CGMA (2019) |
| World Bank | Competency Frameworks for Professional Accountants and Auditors | Centre for Financial Reporting Reform (2018) |
| ICAEW | Professional Development Ladders | ICAEW (2023) |
| Institute of Management Accountants | IMA Management Accounting Competency Framework | Institute of Management Accountants (2019) |
| Higher Education Leadership Academy | Leadership Competency Framework | Mohamed Jais, Yahya., & Ghani, (2020) |

This study employs a qualitative approach through semi-structured interviews, pursuing a problem-based approach that facilitates a more personalised discussion of professional competencies (Mayring, 2010). The purpose of this approach is to help researchers understand

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the framework of occupational competence from the perspective of organisations and training. This study interviewed three (3) public, business, and education respondents (see Table 2). Consequently, this study collected participants' subjective views and information on the research topic. The interviews lasted approximately one (1) to two (2) hours.

The interviews were recorded and then transcribed. After transcription, the text was structured and categorised according to its main themes, followed by specific coding. The coding process was based on the identified professional competency criteria of an accountant in the public sector. The coding process resulted in a category system used to structure and guide the data analysis process. The responses in Bahasa Malaysia were translated and quoted verbatim for this study.

**Table 2: Participants for Interview Session**

| No. | Sector | Position | ID Respondent | Date of Interview | Time |
|---|---|---|---|---|---|
| 1. | Public Sector | Chief Assistant Senior Director | Ms. C | 13 September 2024 | 2.15 hours |
| 2. | Corporate Sector | Human Resource Director | Dr. I | 16 September 2024 | 2 hours |
| 3. | Education Sector | Assistant Director | Mr. A | 12 October 2024 | 1.5 hours |

According to the transcription, the researchers identified the occupational competency frameworks of these two (2) industries. The researchers then compared the findings from the semi-structured interviews with the context analysis to create a professional competency framework for JANM.

## 4.0 Findings

The main objective of this study is to identify a set of criteria for the professional competence of an accountant. In this study, the researchers analysed the articles and working papers on professional competence to determine their applicability. We then created a checklist to identify the criteria for professional competence as stated in the literature and specifically by professional bodies in various countries, including the United States, Uganda, Australia, Canada, New Zealand, Singapore, and Malaysia. Table 1 contains the content analysis criteria for professional competence. Table 1 reveals that Malaysia adheres to the same professional competence criteria as the USA. The professional body in the US is the IFAC. IFAC is a global organisation that represents the accounting profession and aims to strengthen and improve the quality of financial management and reporting worldwide. Founded in 1977, IFAC consists of more than 180 member organisations and represents over 3 million accountants in 135 countries. This adoption is due to the agreement between the Government of Malaysia and IFAC on 12 February 2013.

A comparative analysis was carried out to determine the similarities in characteristics between professional organisations in seven (7) countries. The results of the analysis, presented in Table 1, show that all these professional organisations have divided their professional competence criteria into two (2) main components, namely technical skills and non-technical skills. The USA, Uganda, and Malaysia categorise their technical skills at three levels: basic, intermediate, and advanced.

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IFAC specifies the competence level of an accountant within the framework of the International Education Standards (2021). The basic level shows the basic knowledge and skills of an accountant in accounting, which correspond to the basic level of the International Education Standards:

i.   Define, explain, summarise, and interpret the underlying principles and theories of relevant areas of technical competence to complete tasks while working under appropriate supervision.
ii.  Perform assigned tasks by using the appropriate professional skills.
iii. Recognise the importance of professional values, ethics, and attitudes when performing assigned tasks.
iv.  Solve simple problems and refer complex tasks to supervisors or those with specialised expertise.
v.   Provide information and explain ideas in a clear manner, using oral and written communications.
vi.  Work in an environment that is characterised by low levels of ambiguity, complexity, and uncertainty.

Intermediate level refers to the accountant having an intermediate level of knowledge and skills in accounting, which corresponds to the intermediate level of international educational standards. At the intermediate level, an accountant can perform the following tasks:

i.   Independently apply, compare, and analyse underlying principles and theories in relevant areas of technical competence to complete work assignments and make decisions.
ii.  Combine technical competence and professional skills to complete work assignments.
iii. Apply professional values, ethics, and attitudes to work assignments.
iv.  Present information and explain ideas in a clear manner, using oral and written communications, to accounting and non-accounting stakeholders.
v.   Work in an environment that is characterised by moderate levels of ambiguity, complexity, and uncertainty.

At the advanced level, an accountant has in-depth knowledge and skills in accounting that correspond to the advanced level of the international education standards. At this level, an accountant can perform the following tasks:

i.   Select and integrate principles and theories from different areas of technical competence to manage and lead projects and work assignments and to make recommendations appropriate to stakeholder needs.
ii.  Integrate technical competence and professional skills to manage and lead projects and assignments.
iii. Make judgements on appropriate courses of action based on professional values, ethics, and attitudes.
iv.  Assess, research, and resolve complex problems with limited supervision.
v.   Anticipate, consult appropriately, and develop solutions to complex problems and issues.

vi. Consistently present and explain relevant information in a persuasive manner to a wide range of stakeholders.

vii. Work in an environment that is characterised by high levels of ambiguity, complexity, and uncertainty.

On the other hand, Australia, New Zealand, and Singapore, although they do not make a statement on the competence criteria, have provided for an assessment of the professional competence criteria based on accounting. For example, the professional body in Singapore has identified five (5) areas to assess an accountant's competence. The five areas are financial reporting, assurance, decision support and analysis, governance and risk, and tax. The professional body in Canada, on the other hand, categorises technical skills into six (6) areas. The areas are financial reporting, strategy and governance, management accounting, audit and assurance, finance, and tax. In Malaysia, the areas of financial accounting and reporting, management accounting, finance and financial management, audit and assurance, governance, risk management and internal control, business and organisational environment, economics, corporate strategy and management, information and communication technologies, tax, and corporate laws and regulations are more comprehensive.

The results also show that professional organisations in Canada have divided their occupational competency criteria for technical skills into three (3) levels, namely Level A, Level B, and Level C. Level A is associated with a high level of complexity that involves considerable difficulty, as a large number of contexts and ambiguities must be considered simultaneously; innovative approaches are often required. Level B involves moderate difficulty associated with a number of contexts or variables that need to be considered simultaneously; circumstances may be less clear and require approaches that are not frequently practised. Level C, on the other hand, is associated with a low level of difficulty due to a small number of simple and frequently occurring problems; competence can be achieved through a "rote" approach. The number and types of contexts and ambiguities that require simultaneous consideration determine the difficulty level. The more complex and non-routine a situation, the more candidates must draw on their basic competencies to understand it. The expected levels of competence are set to reflect the nature of the situation. Coping with a more complex or non-routine situation usually requires high competence.

As far as non-technical skills are concerned, the analysis results show that most professional organisations in the seven (7) countries have similar requirements for them. There are seven (7) non-technical skills: intellectual skills, interpersonal and communication skills, personal skills, organisational skills, professional scepticism, ethical principles, and commitment to the public interest. However, the nomenclature for non-technical skills may differ. Example: Singapore has divided the criteria for non-technical competence into three (3) main components: ethics and professionalism, organisation and governance, and personal effectiveness. Each of these components has its subcomponents. For ethics and professionalism, the subcomponents are professional ethics, values and judgement, risk management and compliance, and business awareness and strategy. For organisation and leadership, the subcomponents are information and technology, critical thinking, reasoning, analysis and problem-solving, and management and execution of activities. For personal performance, this component includes self-awareness, managing oneself and others, and business communication. New Zealand divides non-

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technical skills into personal, leadership, and business skills. Within each component, non-technical competence consists of the skills listed in Table 3.

**Table 3: Comparative Professional Competency Skills by Professional Bodies in Seven Countries**

| Country | USA | Australia | Canada | Uganda | New Zealand | Singapore | Malaysia |
|---|---|---|---|---|---|---|---|
| **Areas such as financial reporting, governance, reporting** | √ | √ | √ | √ | √ | √ | √ |
| **Technical Competency** | | | | | | | |
| Advanced | √ | | Level A | √ | | | √ |
| Intermediate | √ | | Level B | √ | | | √ |
| Foundation | √ | | Level C | √ | | | √ |
| **Non-Technical Competency** | | | | | | | |
| Intellectual Skills | √ | √ | √ | √ | √ | √ | √ |
| Interpersonal and Communication Skills | √ | √ | √ | √ | √ | √ | √ |
| Personal Skills | √ | √ | √ | √ | √ | √ | √ |
| Organisational Skills | √ | √ | √ | √ | √ | √ | √ |
| Professional Scepticism and Professional Judgement | √ | | | | √ | | √ |
| Ethical Principles | √ | | √ | √ | √ | √ | √ |
| Commitment to Public Interest | √ | | | √ | √ | √ | √ |

Based on the aforementioned findings, this study concludes that professional organisations around the world have developed a framework for professional competence. While most professional organisations have clearly defined areas for competency assessment, they have not provided a description of individual competencies related to non-technical skills. This means the specific criteria for determining whether an accountant fulfils the professional competencies are missing. In Malaysia, the MIA has identified seven (7) non-technical competencies that an accountant should possess for an accounting position. The seven (7) items are intellectual ability, interpersonal and communication skills, personal skills, organisational skills, professional scepticism and judgement, ethical principles, and commitment to the public interest. The content analysis revealed that there are no explicit descriptors or items that describe the individual non-technical skills. In other words, what exactly are intellectual abilities if one wants to measure them? To answer this question, the researchers conducted a semi-structured interview with a representative from the education sector.

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This study, therefore, turns to a representative of the education industry for further information on the non-technical elements. The researchers interviewed the representative, the Deputy Director of the Centre for Leadership Profiling, about the Centre's current practices in assessing and determining the professional competencies of academic leaders. He clarified that his centre derives its leadership competencies framework from the Malaysian government for higher educational institutions, which subsequently influences the conceptualisation of the leadership competencies topics. According to Mr. A:

> "The leadership competency framework has successfully come up with a leadership competency framework for higher education institutions. The framework is composed of five (5) main clusters, mirroring the existing higher education leadership competency framework. The five (5) clusters include personnel effectiveness, cognition, leading, impact, and influence, and achievement and action."

Mr. A. gave his detailed understanding of the five clusters. He stated that the Centre developed the five (5) clusters through focus group discussions and individual interviews. The questions were developed with reference to the first framework for leadership in higher education, and some modifications were required (Spencer & Spencer, 1993). Mr. A remarked:

> "The focus group included individuals from the Leadership Competency and Instrument Committee, which consists of experts from various fields who have vast experience in leadership and were hence deemed suitable for this study, and the purpose of the focus group was to extract a richer view of leadership competency frameworks from the viewpoints of the committee."

The issues discussed in developing the framework include cluster type, appropriate competency themes, cluster placement, and determining the suitability of the competency themes for assessing potential leaders in higher education institutions. According to the documents provided by Mr. A, this study shows the five (5) clusters of the professional competency framework from the education perspective. Table 4 shows the competency framework, which includes the description of each competency characteristic adopted from Mohamed Jais et al. (2021).

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**Table 4: Higher Education Competency Framework**

| Cluster | Competency | Description |
|---|---|---|
| Personal effectiveness | Self-confidence | The degree of certainty a person has about their ability to deal with situations is determined by complex internal processes of judgement and self-belief (Axelrod, 2017). |
| | Empathy | Individuals possess the capacity to perceive and comprehend the ideas and feelings of their colleagues (Gentry et al., 2016). |
| | Organisational commitment | The individual's identification with an organisation (Porter et al., 1974), consisting of a belief in the organisation's goals and values, hard work for the benefit of the organisation, and a strong desire to continue working for the organisation (Dirzyte et al., 2013). |
| | Value and ethics | The demonstration of appropriate behaviour through personal actions and interpersonal relationships through two-way communication, reinforcement, and decision-making (Brown et al., 2005; Cogaltay et al., 2016). |
| Cognition | Conceptual thinking | The cognitive capacity of an individual to comprehend and react to a situation also encompasses comprehending the potential moral and ethical predicaments (Batliwala, 2010). |
| | Analytical thinking | An individual's ability to analyse arguments, draw conclusions through inductive or deductive reasoning, and make judgements and decisions in order to solve problems (Paul, 1992; Willingham, 2007). |
| | Decision-making ability | Lucena, De, and Popadiuk (2019) describe a cognitive process that results in choosing beliefs or actions from a variety of options. |
| | Planning & organising | The deliberate process involves selecting and developing the best course of action to achieve clearly defined goals, while organising refers to the process of arranging tasks or resources for optimal use (Derue et al., 2011). |
| Leading | Teamwork & team leadership | Ability to work cooperatively with others in order to achieve organisational goals (Hunziker et al., 2011). |
| | Leveraging diversity | Ability to bring people from diverse backgrounds into their organisation (Jayne & Dipboye, 2004) |
| | Change leadership and adaptability | Different mindsets allow leaders to change and experiment as situations change (Uhl-Bien & Arena, 2018; Wang et al., 2017). |
| Impact & Influence | Impact & influence | Individual's ability to persuade and convince others to support an idea, agenda or direction, which is often linked to organisational performance (Mohamed Jais et al., 2020). |
| | Organisational & environmental awareness | Individual's understanding of the organisation and environment regarding current capacity, abilities, potentials and results (Kouzes & Posner, 2003). |
| | Networking/ relationship building | The ability to develop mutually beneficial relationships and partnerships based on trust, respect, and the achievement of common goals (Grayson & Baldwin, 2011). |
| Achievement and Action | Achievement orientation | How individual interests and reactions to tasks result in different patterns of cognition and behaviour? (Dweck & Leggett, 1988). |
| | Initiative & proactive behaviour | Individual's ability to find new ways to perform beyond what is expected (Albertyn & Frick, 2016). |
| | Information seeker | A person who asks questions, searches for new ideas, and is willing to explore new ideas in order to be better informed (Chan & Misra, 1990). |

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The researchers then interviewed a representative from the corporate sector. The interviewee explained the competency framework that his company uses and also presented the company's structure to the researchers. He explained that his company assesses an employee based on three (3) components. Firstly, the company assesses the candidate based on their academic qualifications, including the required degree and additional academic qualifications, such as professional qualifications. The second component used to assess a candidate is work experience in the form of required experience in years and additional experience in years. These two (2) components are targets, so the organisation has no difficulty determining whether the applicant is competent in academic qualifications and work experience. The interviewee then pointed out the third competency, technical and non-technical skills. Dr. I., the HR manager in one (1) company, stated:

> "In our organisation, the candidate will be assessed based on two competencies: technical competency skills and non-technical competency skills. Technical competencies are based on functional skills for the particular job family, while non-technical competencies are based on leadership competencies that span across job grades. This includes strategic visioning, engaging and developing talent, spirit of achievement, cultivating relationships, customer centricity, innovation and change, global acumen, raising the bar, and navigating complexity."

| Strategic Position | |
|---|---|
| Competency Skills | |
| Technical Competency Skills | Non-technical Competency Skills |
| Working Experience | |
| Required experience (in years) | Additional experience (in years) |
| Academic Qualification | |
| Required academic qualification | Additional academic qualification (e.g. Professional) |
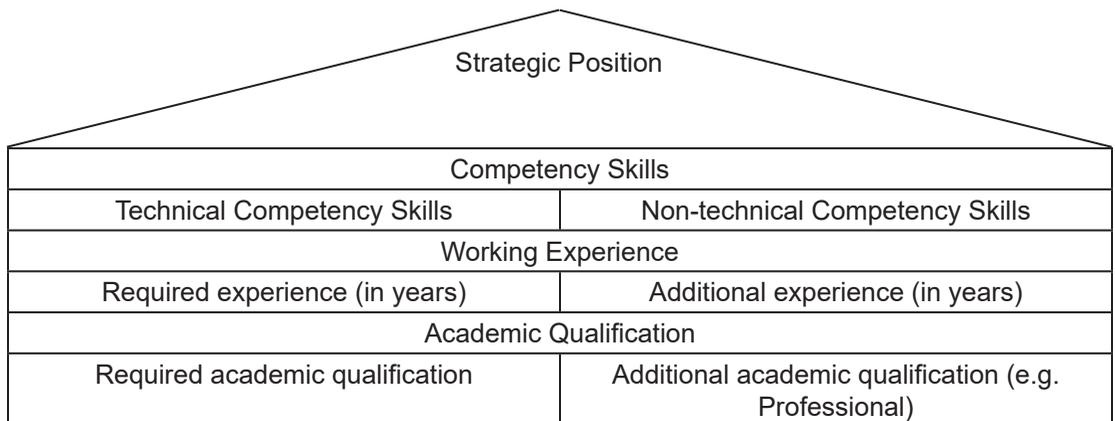
**Figure 1: Succession Planning Framework in Corporate Industry**

The researchers also asked a business sector interviewee about the similarities between the MIA's professional competence and that of the education sector. The purpose is to obtain an external viewpoint. His response indicates that this study establishes similarities, making it suitable for consistent use and application. For a better understanding, this study needs clear terms to measure non-technical competence. The interview reveals that we can adapt the descriptor of non-technical competence in higher education to the MIA framework. Dr. I opined that:

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> "I do believe that it is crucial for accountants because they complement technical expertise and enhance overall performance in a dynamic, complex work environment. I believe those items provided in the checklist should be taken into account when determining the professional competency of an accountant."

As a result, skills in all sectors, whether private or public, have the same components, namely technical and non-technical skills. This study shows certain similarities between the professional competences of the MIA and the education sector, which allow for standardised use and application. It is crucial to establish precise terminology for the measurement of non-technical competence. The interviews suggest that the public sector can adapt the descriptor for non-technical competences to the MIA framework from a higher education perspective. Therefore, Figure 1 shows the components of technical and non-technical skills.

This study, however, it shows that it is necessary to include the skills of professional scepticism and professional judgement, which are not included in the higher education competencies, as these skills are important for accountants (Ghani et al., 2023). This is in line with Mrs. C's opinion:

> "Professional scepticism is critical for public sector accountants due to the unique responsibilities and challenges associated with managing public resources and ensuring transparency, accountability, and integrity in financial reporting and decision-making. Public sector accountants are responsible for ensuring that taxpayer money is used appropriately and effectively. Professional scepticism helps them question financial practices, ensuring that public resources are managed efficiently and in accordance with regulation. You know... the public sector is vulnerable to fraud due to their large-scale operations and the complexity of transactions. I do believe that professional scepticism helps accountants remain alert to signs of fraud or corruption, ensuring that they critically assess transactions and financial statements for inconsistencies."

This study shows the results of aligning the MIA and leadership competence frameworks in education perspectives. The results are shown in Table 5.

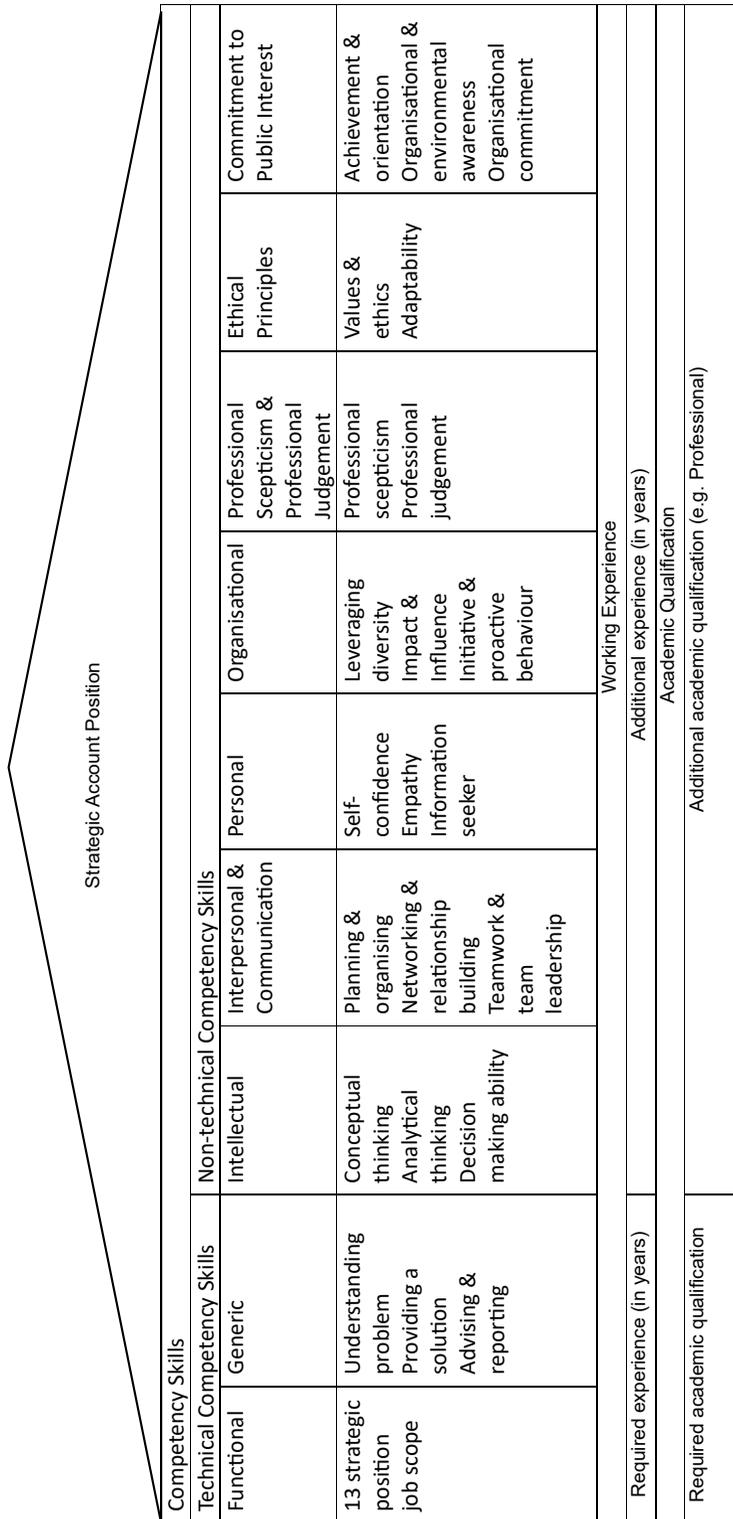**Table 5: Alignment of MIA Framework and Competence Framework in Education**

| Cluster | Competency |
|---|---|
| Intellectual Skills | • Conceptual thinking |
| | • Analytical thinking |
| | • Decision making ability |
| Interpersonal and Communication Skills | • Planning and organising |
| | • Networking and relationship building |
| | • Teamwork and team leadership |
| Personal Skills | • Self confidence |
| | • Empathy |
| | • Information seeker |

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**Table 5: Alignment of MIA Framework and Competence Framework in Education (Continued)**

| Cluster | Competency |
|---|---|
| Organisational Skills | • Leveraging diversity |
| | • Impact and influence (negotiation) |
| | • Initiative and proactive behaviour |
| Professional Scepticism & Professional Judgement | • Professional scepticism |
| | • Professional judgement |
| Ethical Principles | • Values and ethics |
| | • Adaptability |
| Commitment to Public Interest | • Achievement orientation |
| | • Organisational and environmental awareness |
| | • Organisational commitment |

## 5.0 Conclusion

This study aims to explore a set of criteria for the professional competency of an accountant in the public sector and subsequently proposes a professional competency framework. The framework consists of technical and non-technical skills, as shown in Figure 2. Figure 2 shows that JANM needs to consider two (2) components when assessing a potential candidate, namely technical and non-technical skills. JANM must divide them into two (2) main subcomponents, namely specific and general functions. This ensures that JANM can assess the candidate against the specific functions that align with the account position's role. For the general functions, it can utilise the competency rubrics of IFAC and MIA.

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Strategic Account Position

| Competency Skills | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Technical Competency Skills | | Non-technical Competency Skills | | | | | | |
| Functional | Generic | Intellectual | Interpersonal & Communication | Personal | Organisational | Professional Scepticism & Professional Judgement | Ethical Principles | Commitment to Public Interest |
| 13 strategic position job scope | Understanding problem Providing a solution Advising & reporting | Conceptual thinking Analytical thinking Decision making ability | Planning & organising Networking & relationship building Teamwork & team leadership | Self-confidence Empathy Information seeker | Leveraging diversity Impact & Influence Initiative & proactive behaviour | Professional scepticism Professional judgement | Values & ethics Adaptability | Achievement & orientation Organisational & environmental awareness Organisational commitment |

Working Experience

Required experience (in years)

Additional experience (in years)

Academic Qualification

Required academic qualification

Additional academic qualification (e.g. Professional)

**Figure 2: Proposed Succession Planning Framework for JANM**

In terms of general technical skills, this study shows that three (3) main components are required, namely understanding the problem, providing a solution, and advising and reporting. The IFAC and MIA competency rubrics serve as the foundation for these three (3) components and are connected to the specific technical skills required for strategic positions. This study also suggested the inclusion of non-technical competency skills in the succession planning framework. The non-technical competency skills suggested in this study include intellectual, interpersonal and communication skills, personal effectiveness, organisational, professional scepticism and professional judgement, ethical principles, and commitment to the public interest.

This study is not without limitations. First, this study is exploratory. To illustrate, the initial proposed professional competency framework was adopted from the private and education sectors with some modifications suitable to the text of accountants in the public sector. Therefore, the conclusions of this study should be drawn with caution. Secondly, the quantitative analyses used in this study were limited to descriptive.

In sum, the proposed professional competency framework developed in this study can assist JANM in identifying risks associated with inadequate planning, such as skills shortages, leadership gaps, or non-compliance with financial standards. Early intervention can help mitigate the loss of qualified accountants to the private sector. In addition, with effective succession plans, the public sector can maintain high standards of financial accountability, even during leadership transitions. Consequently, these succession strategies can strengthen public confidence in government financial management.

## Acknowledgement

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