

Traits and Relevant Skills of the Forensic Accountant: Empirical Survey of Public Sector Organisations ¹

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Abstract

Forensic accountants play an important role in government where they need to look for signs of suspicious financial activity and fraudulent activities. According to Digabriele (2008), forensic accountants should possess various combinations of skill and knowledge including accounting, auditing, law, investigation techniques along with strong ethical values and soft skills. There is no research carried out in Malaysia which investigates on the essential traits and relevant skills of forensic accountants in the public sector organisations. Therefore, the main objective of this empirical survey is to investigate the perceptions of public sector accountants and other professionals such as accounting academicians and users of forensic accounting services on the essential traits and relevant skills of forensic accountants in the public sector organisations. The scope of essential traits will also focus on the Islamic values and work ethics to enhance the forensic accountant's skills in the public sector. This conceptual paper presents the literature review, research method and the research model of a forensic accountant in the public sector for further empirical investigation.

Keywords: Traits and Skills of Forensic Accountant, Public Sector Organisation, Malaysia