

# 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.