

Strategic Competency Framework for Public Sector Accountants: Integrating International and National Insights

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Abstract

Purpose: This paper seeks to propose a competency framework for Malaysian public sector accountants, aligning their capability with the dynamic public sector environment.

Methods: A comparative documentary approach was undertaken based on the analysis of three (3) competency frameworks: the International Federation of Accountants (IFAC), the Chartered Institute of Public Finance and Accountancy (CIPFA), and the Malaysian Institute of Accountants (MIA), all of which are internationally recognised professional bodies in accounting and public finance. International best practices were synthesised with the Malaysian context through a structured comparison of these frameworks.

Findings: While all three (3) frameworks prioritise technological, technical, and behavioural competencies, CIPFA additionally emphasises public value orientation and a stronger understanding of the public sector context. Accordingly, this study proposes a competency model comprising seven domains: technical proficiency; public sector context and value creation; digital and technological capability; sustainability and environmental, social and governance (ESG) integration; risk analysis and management; communication and influencing skills; and ethics and integrity. Grounded in ethical values, the proposed competencies extend beyond technical and technological knowledge to encompass behavioural and interpersonal capabilities.

This article is part of a research on *Fungsi/ Perkhidmatan Jabatan Akauntan Negara Malaysia (JANM) dan Keperluan Modal Insan Pada Masa Hadapan dengan Perbandingan Amalan Terbaik Luar Negara* through *Geran Penyelidikan Perakaunan dan Kewangan Sektor Awam Tahun 2025* (JANM.600-21/1/7 Jld. 2 (36)).

Limitations: As the proposed framework is developed solely from analyses of national and international professional bodies, further research should incorporate benchmarking with other countries to refine and contextualise the model prior to implementation.

Originality: This paper critically integrates international (IFAC and CIPFA) and national (MIA) competency frameworks to formulate a context-specific model for Malaysian public sector accountants.

Keywords: Accountant competency, public sector accountant, IFAC Framework, CIPFA Model, MIA Framework, Malaysian public sector

1.0 Introduction

Complex political and economic challenges, rapid technological advancements, and increasing stakeholders demands have placed significant pressure on public institutions (IFAC, 2020). Specifically, the policy gaps exposed across multiple sectors during the COVID-19 pandemic have led to calls for fiscal resilience and adaptive strategies (Farhana & Siti-Nabiha, 2024; Anessi-Pessina et al., 2020; Chukwudi & Victor, 2022). These challenges are exacerbated in Malaysia, which lacks robust institutional frameworks for elevating the nation into a high-income, developed status (World Bank, 2019a,b, 2021). In this context, public managers (accountants) skills and competency are crucial for providing robust institutional responses to navigate these complexities (World Bank, 2021).

The public sector accountants training programmes in Malaysia are currently structured based on the Public Service Department (JPA)-approved Competency Dictionary together with the MIA Competency Framework. Nonetheless, the public sector's rapid growth necessitates continual updates to competency frameworks. The integration of emerging governance standards and innovations in public financial management can better prepare accountants to adapt to their changing roles (Budding et al., 2022). Given the urgent need to develop public sector accountants competencies, this paper seeks to propose a competency framework for Malaysian public sector accountants based on MIA, IFAC, and CIPFA to determine their key competency areas.

This paper is structured as follows: Section 2 reviews the relevant literature, followed by a description of the methodology in Section 3; Section 4 details the three (3) frameworks underpinning this study; Section 5 compares the three (3) frameworks and discusses the proposed competency areas for the Malaysian public sector; and Section 6 concludes the paper.

2.0 Literature Review

Accountants' role, skills, and competency have been significantly transformed by rapidly evolving public sector contexts and new technologies (Kroon et al., 2021). In financial

management, the continual public sector reform demands more refined skills from public officers, including public sector accountants. Studies have highlighted the pivotal role of public sector accountants in public sector reforms (Gill & Sharma, 2023). For example, the transition to accrual-based accounting has redefined accountant roles and professional identities (Becker et al., 2014; Rozaidy & Siti-Nabiha, 2023). This calls for ongoing professional development via technological advancements [particularly automation and artificial intelligence (AI)] for public sector accountants to be at par with the evolving global practices in public financial management. Regardless, the lack of university courses focusing on public sector accounting has created a gap between public sector accounting education and the actual requirements of the field (Pericolo et al., 2023). This issue holds more relevance in Malaysia, where public sector accounting is offered as an elective rather than a core subject in the new accounting curriculum in higher education.

A tailored competency framework is needed to address this competency gap and meet the specific needs of public sector accountants, which differ from their counterparts in the private sector (IFAC, 2020). In highlighting the competency gap among public sector accountants, Budding et al. (2022) revealed that public sector accounting education has traditionally emphasised technical skills. This does not include interpersonal skills, which are currently recognised as core competencies that public sector accountants should have. Budding et al. (2022) also highlighted a gap between the perceived importance of interpersonal skills and actual proficiency. Despite conceding to the importance of these skills, younger and older accountants applied this competency at varying levels.

The development of public sector accountants, particularly among less-experienced officers, must include interpersonal skills to allow them to fulfil their roles. A more holistic approach for capacity building and developing a competency framework aligned with global best practices is required to ensure that public sector accountants and accounting departments can effectively address current and future challenges.

Rapid technology advancements such as AI and big data have led to significant shifts in public sector accountants' tasks and competencies. Kroon et al. (2021), who examined the impact of emerging technologies on accountants' roles and skills, discovered that these technologies have significantly transformed accountants' functions and responsibilities. Such technologies allow accountants to focus more on applying professional judgement in their decision-making by automating many routine tasks.

Such automation has shifted the accountant's role from the operational function of managing financial transactions to a higher degree of professional judgement, such as serving as a strategic advisor. Public sector accountants are now expected to assess information reliability, interpret data, identify trends, and transform complex datasets into insights that enhance financial forecasting, fraud detection, and decision-making. This capability also enables accountants to provide stakeholders with data-driven insights. Hence, data analytics improves financial forecasting and fraud detection by allowing accountants to process complex structured and unstructured data from both internal and external sources. Both teamwork and collaboration

skills are essential for integrating finance and accounting functions with technological solutions such as big data. Accountants can now work alongside IT specialists, compliance teams, and data scientists. In summary, these emerging technologies can effectively leverage accounting practices (Kroon et al., 2021).

3.0 Method

Three (3) competency frameworks of CIPFA, IFAC, and MIA, which represent prominent, internationally-recognised bodies in accounting and public finance professions, lay the foundation for this analysis. As a UK-based international accountancy membership and standard-setting body, CIPFA focuses on public financial management and finance professionals working in public sector (<https://www.cipfa.org>). This body has developed several competency frameworks such as the CIPFA Financial Management Model (2010), which posited the transformation of the finance function, and the CIPFA Knowledge and Skills Framework for Local Government Pension Scheme (LGPS) committee members and LGPS officers (2021), which identifies the competencies for the senior officers involved in the administration of LGPS funds (www.cipfa.org).

The Competencies for Public Sector Finance Professionals issued in 2020 (hereafter CIPFA, 2020) was used in this study given its emphasis on the requisite skills and knowledge for public finance professionals to address the changes resulting from technological, regulatory, and political environments (CIPFA, 2020). This framework, which was developed in response to public finance transformation and the evolving role of public finance professionals, rendered it suitable for this study.

The IFAC, a global organisation for the accountancy profession, developed a framework for strengthening the global accountancy profession via the development, adoption, and use of high-quality global standards (www.ifac.org). Through the International Accounting Education Standards Board (IAESB), IFAC created a standard called the International Education Standard (IES). This board establishes guidelines for the technical competencies (IES 2) and professional skills (IES 3) required for accounting professionals. The IAESB defines professional competence as “the ability to perform a role to a specified standard” (IAESB, 2019, p. 204). In essence, professional competence “goes beyond knowledge of principles, standards, concepts, facts, and procedures; it is the integration and application of technical competence, professional skills, professional values, ethics, and attitudes” (IAESB, 2019, p. 10). The IFAC published the syllabus and competency matrix for a three-level qualification for professional accountants in 2021. In this study, the IFAC 2021 Competencies Matrix for professional qualification served as another basis of analysis.

The MIA Competency Framework was selected to cater for the Malaysian context, although this framework was also based on IES of IFAC. Moreover, MIA and the Malaysian Institute of Certified Public Accountants (MICPA) are both members of the IFAC. The MIA adheres to IFAC standards to fulfil its responsibilities. The MIA framework employs a structured approach for defining and standardising the competencies required for public sector accountants

in Malaysia. It was developed under the purview of the MIA Education Board and aligned with international standards such as IFAC's IES. This framework also aligns with key legal and regulatory requirements, including the Accountants Act 1967 and International Financial Reporting Standards (IFRS), reinforcing its significance in national and regional contexts.

This study identified the existing gaps and potential opportunities for enhancement by developing a framework based on the content analysis of IFAC, as well as CIPFA and MIA standards. Notably, the proposed framework could ensure that Malaysian public sector accountants remain competitive and capable of addressing the changes and challenges in the public sector environment and stakeholder requirements.

4.0 The International Competency Frameworks

The current findings are segmented into three (3) parts: discussion of the CIPFA (2020), MIA, and IFAC frameworks.

4.1 CIPFA 2020 Competency Framework

Despite the establishment of CIPFA 2020, the listed competencies may not be standardised or necessary for all public sector accountant functions or roles in Malaysia given the differences in expectations and requirements (CIPFA, 2020). Public finance professionals' diverse career paths require the tailoring of professional development, skills, and expertise to align with individual roles, functions, and career goals. The CIPFA 2020 framework encompasses competencies in four (4) broad areas that require lifelong learning: technical skills, increasing public value, understanding of public sector context and needs, and the ability to lead and influence.

Table 1 presents the CIPFA (2020) competencies for finance professionals, which require the understanding and application of various accounting skills and knowledge, as well as the development of behavioural traits such as communication and interpersonal skills. Public sector accountants, who have transitioned into more strategic and advisory roles, must also remain aware of and understand ongoing changes in emerging technologies, the dynamic regulatory environment, and evolving stakeholder requirements:

- i. **Technical Skills:** An accountant is required to have knowledge, awareness and ability in various accounting areas. Hence, public sector accountants should possess knowledge and expertise in financial and management accounting, auditing, counter-fraud measures, anti-bribery laws, and procurement. They should be capable of applying accounting standards, generating accurate reports, and performing assessments.

Accountants should be capable of assessing the implications of changes in the regulatory environment alongside skills in specific accounting knowledge. They should also have a sound understanding of technological developments and the opportunities derived from improving public financial management.

- ii. **Increasing Public Value:** This competency relates to the public accountant’s ability to manage stakeholders, evaluate spending and investments, plan and implement strategic projects, and develop commercial partnerships. Commercial opportunities and alternative service delivery frameworks must also be thoroughly comprehended.
- iii. **Leading and Influencing:** Behavioural competencies, particularly those related to leadership and influencing skills, have gained much prominence with public sector accountants’ transition of role towards policy advisory and strategic functions. These competencies require effective communication skills to build trust, provide direction, and promote a culture of change, innovation, and good governance. Collaboration with internal and external stakeholders and teams is also a key catalyst for effective leadership and influencing capabilities.
- iv. **Public Sector Context and Needs:** Public finance officers must have a deep understanding of the public sector environment, its unique needs, political environment, and influence on decision-making processes. Hence, these individuals should exercise transparency and accountability while engaging the public in decision-making for value-for - money expenditure and positive social outcomes. The officers must also effectively internalise the fundamentals of resource allocation processes, financial management, and public interest. In addition, public finance officers must demonstrate a sound knowledge of public sector governance by balancing resource allocation objectives with local needs to promote assurance, control, and effective risk management.

Table 1: Details of CIFPA 2020 Competency Framework

Competency	Sub-areas	Details
1. Technical Skills: Knowledge, Awareness, and Ability		
Financial Accounting	Accounting Standards	<ul style="list-style-type: none"> • Apply regional accounting standards (IFRS, IPSAS).
	Treasury Management	<ul style="list-style-type: none"> • Understand economic environment and interest rates and implement treasury management strategies.
	Pension Management	<ul style="list-style-type: none"> • Comply with pension scheme regulations. • Manage pension fund liability risks. • Responsible investment strategies.
	IR Reporting	<ul style="list-style-type: none"> • Adhere to changes in regulatory, legal, and ethical frameworks. Understand benefit of integrated reporting.
Management Accounting	Monthly Reports	<ul style="list-style-type: none"> • Produce monthly performance reports.
	Costing Techniques	<ul style="list-style-type: none"> • Utilise various costing techniques.
	Technology & Data in Finance	<ul style="list-style-type: none"> • Awareness of technological developments, opportunities, and challenges in public finance.
	Finance Business Partnering	<ul style="list-style-type: none"> • Influencing and challenging non-finance colleagues. • Understanding organisational operations and challenges.
	Property and Asset Management	<ul style="list-style-type: none"> • Understand regulations. • Assess capital expenditure demands. • Compliance with property and asset regulations and accurate capital assets valuations.

Table 1: Details of CIFPA 2020 Competency Framework (continued)

Competency	Sub-areas	Details
Audit	Internal & External Audit	<ul style="list-style-type: none"> Understand audit regulations and standards. Conduct internal audits for governance and risk assurance.
	Assurance Mechanisms & Anti-bribery Corruption	<ul style="list-style-type: none"> Understand mechanisms for assurance and scrutiny; the law/ best practice for anti-bribery, corruption controls and the fraud risks.
Counter-fraud & Anti-bribery	Anti-Bribery & Corruption	<ul style="list-style-type: none"> Knowledge of anti-bribery, corruption controls, and fraud risks. Implement anti-bribery laws/best practices.
	Counter-fraud	<ul style="list-style-type: none"> Understand, identify and analyse fraud risks. Fraud risk assessments/ investigations &,response
Procurement	Legal & Governance	<ul style="list-style-type: none"> Understand law/ governance/ best practice for corruption control, and legal and governance context for procurement and contracts.
	Contract Planning & Management	<ul style="list-style-type: none"> Understand procurement cycle and contract management. Plan KPIs and deliverables. Value for money negotiation.
	Business Cases	<ul style="list-style-type: none"> Understand the purpose of compiling and reviewing business cases. Advocate for standardised processes and reporting mechanisms.
	Technology in Procurement	<ul style="list-style-type: none"> Aware of technological developments in procurement.
2. Leading & Influencing		
Communication & Impact	Influences, engages, & inspires	<ul style="list-style-type: none"> Articulate and earn trust. Provide clarity and direction in times of uncertainty. Represent organisational view.
	Reporting Information Financial	<ul style="list-style-type: none"> Clearly communicate financial data to non-finance leaders.
	Make Decision	<ul style="list-style-type: none"> Communicate, implement decisions based on evidence and varied viewpoints.
	Effective Feedback	<ul style="list-style-type: none"> Challenge and give/ receive constructive feedback. Negotiate to balance outcomes and best public value.
Innovation & Change	Culture & Opportunities	<ul style="list-style-type: none"> Drive a culture of change, efficiency, and innovation. Articulates the need for change with data and inspires action.
	Set Clear Vision & Direction	<ul style="list-style-type: none"> Set a clear vision with drive, pace, and strategic connections.
Strategy & Governance	Culture & Policies	<ul style="list-style-type: none"> Promote a creative, flexible culture respecting national/local policies, procedures, and legislation.
	Governance & Risk	<ul style="list-style-type: none"> Champion governance and risk management. Determine policy objectives and clear organisational purpose.
	CFO Role	<ul style="list-style-type: none"> Recognise the CFO's importance on the board.
Collaboration	Internal & External Networks	<ul style="list-style-type: none"> Work with board members and stakeholders. Build networks/joint initiatives with public/ private, NGOs.
	Conflict Resolution	<ul style="list-style-type: none"> Understand effective conflict resolution strategies.

Table 1: Details of CIFPA 2020 Competency Framework (continued)

Competency	Sub-areas	Details
High-performing Teams	Team Development	<ul style="list-style-type: none"> Focus on team growth. Recognise talent and implements performance management.
	Motivation and Monitoring	<ul style="list-style-type: none"> Motivate and empower staff. Monitor and manage team and organisational performance.
Business Partnering	Innovation and Value	<ul style="list-style-type: none"> Innovate and add value. Effectively influences and challenges non-finance colleagues
	Understand Operations	<ul style="list-style-type: none"> Understand operations, challenges, of other departments. Accountability of organisational goals.
3. Public Value		
Stakeholder Management	Stakeholder Understanding	<ul style="list-style-type: none"> Understand stakeholders and their requirements.
Investment/ Spending Appraisal	Investment Techniques	<ul style="list-style-type: none"> Assess investments viability/ attractiveness.
Plan Implement Strategic Projects	Project, Planning, and Execution	<ul style="list-style-type: none"> Create impact through business case development. Define and communicate outcomes to stakeholders. Data-driven decisions.
	Project Management Tools	<ul style="list-style-type: none"> Understand project initiation and management tools/ techniques.
Service Delivery Models	Service Delivery Models, Options, and Implications	<ul style="list-style-type: none"> Understand the pros/ cons of alternative service delivery models. Recognise when external input is needed and facilitates skills sharing.
	Commercial Partnerships	<ul style="list-style-type: none"> Maintain commercial partnerships with stakeholders and service providers.
Commercial Understanding	Public Sector Commercial Skills	<ul style="list-style-type: none"> Understand SOEs enterprises/ roles/ accounting practices. Evaluate the financial resilience of commercial suppliers. Effectively handle private sector accounts.
	Negotiation Skills	<ul style="list-style-type: none"> Negotiation skills for productive competitive dialogue.
Benchmarking	Performance Comparison	<ul style="list-style-type: none"> Benchmark organisational performance against others. Knowledge of innovative practices.
Mergers & Reorganisation	Legal and Cultural Management	<ul style="list-style-type: none"> Understand legal implications of mergers and re-organisations. Manage people/ performance/ cultural impacts during transitions.
Value for Money	Public Spending Assessment	<ul style="list-style-type: none"> Drive economy, efficiency, and effectiveness in public spending.

Table 1: Details of CIFPA 2020 Competency Framework (continued)

Competency	Sub-areas	Details
4. Public Sector Context & Needs		
Political & Sector Awareness	Political Understanding	<ul style="list-style-type: none"> Understand impact of political environment impact on decision-making. Interpret funding announcements, policy changes, and opportunities for partnerships. Plan for changes in the wider political/ economic environment.
Value for Money & Social Value	Public Value	<ul style="list-style-type: none"> Focus on efficient use of public resources. Understand societal outcomes as strategy drivers. Ensure outputs and value for money over profit.
Public Service Financial Reporting	Financial Accounting Requirement	<ul style="list-style-type: none"> Comprehend public sector financial reporting requirements in the public sector and global trends. Understand differences in public and private sector reporting.
Decision-making	Information for Decision-making	<ul style="list-style-type: none"> Maintain transparency and citizen engagement in decision-making. Provide information for better decision-making
Accountability & Transparency	Public Interest Focus	<ul style="list-style-type: none"> Understand public sector audits and their role. Understand budget processes and financial management. Act in public interest with accountability and integrity. Balance funding objectives with local priorities.
Governance	Accountability & Governance Practice	<ul style="list-style-type: none"> Understand public sector context/ governance. Promote assurance and control. Advocate robust assurance and control arrangements. Promote transparency and good practices in reporting and audits. Effectively implement governance processes.
Risk Management	Risk management	<ul style="list-style-type: none"> Understand and promotes positive risk management culture, and controls and mitigates risks.
Commercial Understanding	Public Value Accounting practices of SOEs	<ul style="list-style-type: none"> Evaluate state-owned enterprises and suppliers. Understand income generation and commercial risks. Skilled in negotiation and contract management.
Sector-specific Contexts	Financial Management for specific sector	<ul style="list-style-type: none"> Understand/ knowledge of strategies and operation context of various sectors. Adapt financial management to specific sectors.
Counter-fraud, Anti-bribery, & Corruption	Fraud & Risk Management	<ul style="list-style-type: none"> Implement fraud and corruption controls. Conduct entity-wide fraud risk assessments and response planning. Promote integrity and fraud risk management practices.

Source: CIPFA Key Competencies for Public Sector Finance Professionals (2020), pg. 4-11.

The CIPFA framework focuses on the competencies and skills required for finance professional at the officer and senior levels. Based on this analysis, public sector accountants must expand their roles beyond traditional bookkeeping to include advisory functions, develop technological

proficiency, and enhance strategic thinking, contributing to policy reform, risk management, and financial governance. Regardless, the CIPFA 2020 competency framework does not explicitly address the skills and competencies for finance people at lower hierarchical levels (assistant accountant and assistant accountant officer), who primarily focus on supporting financial operations.

Nevertheless, competencies and skills begin with an understanding of relevant laws and practices and accounting standards, the public sector context, and the specific operational environment of a ministry or agency. The CIPFA 2020 framework also highlights the need to understand sector-specific accounting practices, various stakeholder roles in governance processes, as well as financial reporting practices and their impact. Assistant accountants and assistant accounting officers' roles are also expected to evolve to higher-level responsibilities with the rapid digitalisation and automation of traditional bookkeeping functions. In other words, their empowerment largely hinges on the skills and competencies mastered. This progression can only occur with a deeper understanding of the specific regulatory environment, public sector accounting practices, and the broader financial implications of their work. These skills allow assistant accountants to more effectively contribute to the public sector financial management.

4.2 IFAC 2021 Competency Framework

The IFAC 2021 published the syllabus and competencies matrix for a three-level qualification (foundation, intermediate, and advanced) for professional accountants. The development of competencies is expressed for each level in the professional qualification. Notably, the inherent complexity of the subject matter and the prerequisites for achieving professional competency are reflected in the qualification levels. Table 2 presents the competencies for modern accountancy developed through the qualification level, with a focus on (i) understanding the problem, (ii) providing a solution, and (iii) advising and reporting.

Table 2: Extract of IFAC 2021 Competencies Matrix

Competency Area	Foundation	Intermediate	Advanced
1. Understanding the Problem			
Subject Matter & Issue Identification	Understand basic scenarios; identify clear issues.	Interpret incomplete or technically-complex scenarios.	Analyse and diagnose complex, ambiguous issues.
Information Management	Summarise and organise available information.	Identify gaps in incomplete data.	Evaluate the impact of missing or complex data.
Technical Expertise	Apply basic technical skills to solve problems.	Use a range of technical skills for moderate challenges.	Apply advanced expertise; consult specialists where needed.

Table 2: Extract of IFAC 2021 Competencies Matrix (continued)

Competency Area	Foundation	Intermediate	Advanced
2. Providing a Solution			
Use of Analytical Tools	Employ prescribed tools for straightforward tasks.	Select appropriate tools for technical problems.	Apply tools in highly complex, strategic contexts.
Problem Analysis & Evaluation	Assess outcomes and limitations using standard methods, considering ethics.	Analyse using suitable tools, integrating ethical dimensions.	Evaluate under conflicting demands and ethical complexities.
Information Quality Assessment	Recognise the role of data quality.	Evaluate information quality in challenging scenarios.	Critically assess quality across diverse data sources.
3. Advising and Reporting			
Drawing Conclusions & Making Recommendations	Provide conclusions and basic advice.	Formulate advice under uncertainty.	Deliver strategic recommendations, considering multiple stakeholders.
Communication & Reporting	Produce standard, structured documents.	Develop audience-specific reports.	Craft comprehensive reports tailored to complex contexts.

Source: IFAC (2021)

The framework and detailed syllabus aim to support auditors' certification and the development of competent professional accountants who can better understand and contribute to business management. This professional qualification (PQ) is intended to develop the values that enable those who qualify to act in the public interest and to demonstrate the competence, knowledge and evaluation skills expected of a professional accountant. Table 3 presents the outline content for subjects based on competency-based framework for the PQ.

Table 3: Competency-based Framework for Accounting Subjects

Subject	Outline Content	Progression
Foundation Level		
Business Management & Technology	Introduces basic organisational structures and business processes.	No specific progression; underpins the qualification.
Financial Accounting	Covers double-entry techniques, records transactions, adjusts financial records, prepares simple financial statements. Covers double-entry techniques, records transactions, adjusts financial records, prepares simple financial statements. Introduces regulatory frameworks and qualitative characteristics of financial information.	Progress to financial reporting.

Table 3: Competency-based Framework for Accounting Subjects (continued)

Subject	Outline Content	Progression
Foundation Level		
Management Accounting	Develops accounting techniques to aid planning, controlling, and monitoring business performance. Covers costing, budgeting, standard costing, variance analysis, and organisational performance measurement.	Progress to business performance management.
Law	Introduces legal systems and frameworks relevant to professional accountants. Covers company law, corporate governance, dissolution, insolvency, contract law, torts, ethics, and anti-corruption laws.	No direct progression.
Intermediate Level		
Financial Reporting	Advances understanding of IFRS application, preparation of financial statements for single entities, and critical evaluation of financial statements' contributions and limitations.	Progress to financial reporting and evaluation.
Business Performance Management	Applies budgeting, costing, and contemporary management accounting techniques for planning, control, and decision-making. Focuses on data selection, public sector concepts, and performance reporting.	Progress to business strategy, governance, and risk management.
Financial Management	Covers capital financing options, financial risk management, and investment appraisal techniques necessary for finance managers in decision-making.	Progress to business strategy, governance and risk management.
Taxation	Introduces local tax systems. Covers personal, corporate, VAT, property, and import/export duties. Focuses on tax calculations and ethical taxation practices.	No direct progression.
Audit and Assurance Practice	Introduces risk-based audit methods, audit and assurance concepts under the International Standards on Auditing (ISAs), and prepares students for audit engagements.	Progress to advanced audit and practice.

Table 3: Competency-based Framework for Accounting Subjects (continued)

Subject	Outline Content	Progression
Advanced Level		
Financial Reporting & Evaluation	Develops judgement in preparing and interpreting financial statements for complex entities, including business combinations. Involves communicating developments in corporate reporting.	Continuation of financial reporting.
Business Strategy, Governance & Risk Management	Applies strategic analysis, choice, and implementation tools. Measures strategic performance, reviews governance practices, and assesses complex scenarios involving financial and stakeholder analysis.	Continuation from business performance management and financial management.
Advanced Audit & Practice	Focuses on engagement planning, execution, and reporting for complex audits. Covers engagement management, ethical decision-making, and advisory across various audit and assurance assignments.	Continuation from audit and assurance practice.

Source: IFAC (2021)

The syllabus and competencies matrix in Table 3 have been updated in June 2020 in adherence to IES for professional accountants as of January 2021. These tasks are expressed in terms of competencies achievement under a competency-based framework. The underlying competencies are achieved and demonstrated via assessments that align with IES 6 (Assessment of Professional Competence) based on three (3) qualifications equivalent to a (i) technician accountant function, involving the completion of the foundation level; (ii) general accountant function, entailing the completion of the intermediate level; and (iii) a professional accountant function, encompassing the completion of the advanced level.

The IFAC-driven IES outlines the key principles underlying professional accountancy organisations to develop a national accountancy profession that meets the complex needs of modern economies and societies. These authoritative standards assist IFAC member organisations in establishing the education requirements for current and aspiring professional accountants. Table 4 details the eight (8) IESs.

4.3 MIA: Competency Framework for Public Sector Accountants

The MIA Competency Framework (CFM) is a structured guide for developing and maintaining professional competencies among accounting professionals in Malaysia. This structured pathway for professional development, which was developed by the MIA Education Board, outlines the requirements for current and future accountants in Malaysia. The framework development aligns with global accounting education standards (International Federation of Accountants), as well as incorporates Malaysia-specific regulations and market needs,

ensuring that accounting professionals in Malaysia are equipped with accounting technical skills and ethical values. These two (2) key domains of professional proficiency are vital for accountants to excel in Malaysia.

4.3.1 Proficiency Levels of the MIA Competency Framework

The MIA framework is structured into three (3) proficiency levels of accounting technician (AT-M), associate accountant (A-M), and chartered accountant (CA-M) in close alignment with that of IFAC. These proficiency levels are built on the technical skills and ethical values required for expertise across different career stages. In this vein, accountants can effectively manage complex financial reporting, auditing, and strategic financial functions.

The MIA competency framework categorises competency requirements into three (3) levels:

- i. **Foundation Level:** Focuses on fundamental knowledge and skills for entry-level accountants (accounting technicians).
- ii. **Intermediate Level:** Emphasises knowledge and skills related to handling professional responsibilities and exercising decision-making authority.
- iii. **Advanced Level:** Involves advanced knowledge and skills, focusing on leadership capabilities and the ability to manage complex issues in accounting and financial management.

These three (3) proficiency levels aim to ensure that individuals possess sufficient competencies before becoming eligible for full membership in the profession. As a member body of IFAC, MIA has adopted IES as benchmarks for its qualification and membership requirements. Eight (8) IES standards have been incorporated into the MIA Competency Framework (see Table 4).

Table 4: The MIA’s IES 1–8

IES Standard	Key Focus	Description
IES 1	Entry Requirements	<ul style="list-style-type: none"> • Meets fair and transparent educational entry criteria before joining a professional accounting education programme. • Emphasises knowledge assessment over formal degree requirements.
IES 2	Technical Competence	<ul style="list-style-type: none"> • Core technical skills required in areas such as financial accounting, taxation, audit, governance, risk management, business law, and digital finance. • Ensures accountants can handle complex financial reporting and regulatory compliance.
IES 3	Professional Skills	<ul style="list-style-type: none"> • Focuses on critical thinking, analytical problem-solving, effective communication, teamwork, and leadership. • Accountants must be able to interpret financial data, advise stakeholders, and contribute to business decisions.

Table 4: The MIA's IES 1–8 (continued)

IES Standard	Key Focus	Description
IES 4	Professional Values, Ethics, and Attitudes	<ul style="list-style-type: none"> Ensures accountants uphold integrity, objectivity, professional competence, confidentiality, and ethical behaviour. Emphasises professional scepticism, fraud detection, and compliance with ethical standards.
IES 5	Practical Experience	<ul style="list-style-type: none"> Gain supervised workplace experience. Apply technical knowledge in practice, exercise professional judgment, and navigate ethical dilemmas.
IES 6	Assessment of Professional Competence	<ul style="list-style-type: none"> Establishes evaluation methods and workplace assessments for the required standards before entering the profession.
IES 7	Continuing Professional Development (CPD)	<ul style="list-style-type: none"> Mandates lifelong learning for accountants to maintain and enhance skills and stay updated with financial, regulatory, and technological changes.
IES 8	Competence for Engagement Partners (Audits)	<ul style="list-style-type: none"> Advanced skills required for auditors leading financial statement audits. Expertise in International Standards on Auditing (ISA), risk assessment, regulatory compliance, and ethical leadership. Specialised CPD for audit professionals.

Source: Malaysian Institute of Accountants. (2020)

Standards for accountants to acquire and maintain at an appropriate level in Malaysia (technical knowledge, professional skills, and ethical values) are presented in this table. The IES 1, which outlines entry requirements for professional accounting education programmes, ensures that candidates demonstrate the necessary educational background and foundational knowledge before applying for MIA membership. The focus lies in assessing whether candidates have the requisite skills and knowledge to enter a professional accounting education programme. The IES 2 defines the technical competence skills and knowledge that professional accountants must demonstrate by the end of their initial professional development (IPD). Members must have sufficient accounting technical knowledge involving financial reporting, management accounting, taxation, audit and assurance, governance, risk management, business laws, and digital competencies. This standard ensures that accountants can better handle complex financial issues and regulatory requirements in different industries.

Meanwhile, IES 3 highlights the importance of critical thinking, analytical problem-solving, effective communication, teamwork, and leadership for professional accountants. The emphasis is on the accountants' ability to interpret financial data, interact with stakeholders, and provide strategic insights that contribute to business decision-making. Regarding IES 4, this standard focuses on key principles related to professional values such as integrity, objectivity, professional competence, confidentiality, and ethical behaviours. It requires accountants to undergo specific training that focuses on professional scepticism, fraud detection, and ethical dilemmas to safeguard public trust.

The IES 5 mandates the accountants to acquire relevant workplace experience under the supervision of qualified accountants, ensuring that accountants apply technical knowledge in real business problems and exercise professional judgment to address ethical workplace challenges. Furthermore, IES 6 provides rigorous professional competence assessments in competently and ethically performing professional duties. The IES 7 outlines the crucial role of ongoing or continuous learning capability, which accountants must comply with to ensure that accountants can maintain their skills based on the development of current and emerging business, regulatory, and technological issues. Disciplinary actions or the suspension of professional membership could result from the failure to meet CPD requirements.

Lastly, IES 8 specifies the need for professional accountants to have advanced technical knowledge, risk assessment expertise, regulatory compliance awareness, and strong ethical judgment. Professional accountants with the highest level of competency can apply professional scepticism when evaluating, identifying, and ensuring financial statements are prepared and audited in line with accounting and auditing standards. They must hone their skills through continuous CPD training that focus on standards of quality, integrity, and accountability in financial reporting to reach this advanced level. The formulation of both the MIA competency framework and IES 1–8 form the basis for accountants' education, training, assessment, and lifelong development in Malaysia. These eight (8) standards ensure that Malaysian professional accountants are equipped with the requisite technical expertise while portraying strong ethical values, critical thinking abilities, and commitment to continuous improvement.

5.0 The Proposed Framework

The previous section, which discussed the MIA, IFAC and CIPFA competency frameworks, depicted a strong MIA-IFAC alignment. As the MIA model is based on the IES issued by IFAC through the International Accounting Education Standards Board, this outcome was anticipated. Both MIA and IFAC articulated competency benchmarks across three progressive levels:

- i. Technician accountants, who support core accounting functions (foundation level);
- ii. Associate or general accountants (intermediate level); and
- iii. Professional or chartered accountants (advanced level), reflecting a structured competency-based progression.

The differences between the CIPFA and MIA/ IFAC frameworks as the foundation for proposing competencies for Malaysian public sector accountants was highlighted in this comparative analysis (see Table 5). Three (3) key distinctions between the frameworks are presented as follows:

- i. CIPFA targets public finance professionals more broadly (not exclusively accountants), while IFAC/ MIA frameworks are specifically designed for the accounting profession across public and private sectors.
- ii. CIPFA's framework emphasises career development for senior public finance officers, whereas the MIA/ IFAC model provides a structured pathway from accounting technicians to chartered accountants. In this vein, progression occurs with demonstrated competencies and formal qualifications.
- iii. While the frameworks support lifelong learning, the MIA/ IFAC model explicitly mandates CPD structured learning to sustain professional competence. Conversely, CIPFA adopts a more flexible, practitioner-driven approach to continuing education by focusing on professional responsibility and integrity.

Regarding competency content, the MIA/ IFAC and CIPFA frameworks highlight the importance of technical expertise alongside interpersonal and communication skills. Nevertheless, variations exist in scope and emphasis (see Table 5).

Table 5: Comparative Analysis of CIPFA and IFAC/ MIA and Proposed Competency Areas

Dimension	CIPFA (2020)	IFAC (2021) / MIA (2020)	Proposed Competency Areas for Malaysia
Technical Focus Areas	Financial reporting, audit, counter-fraud, procurement, digital finance. All areas in accounting.	Appropriate technical competencies over a range of technical difficulty.	Technical skills in accounting, emphasis on management accounting.
Public Value Orientation	High: stakeholder engagement, service delivery models, value for money.	Integrated into ethical and governance standards.	Focus on public-value creation, policy advisory, and service delivery optimisation.
Leadership & Influence	Strong: Communication, collaboration, culture of innovation and influencing.	Strong: Critical thinking, leadership, problem-solving.	Leadership development, collaboration skills, communication excellence.
Sector-specific Focus	Explicit focus on public sector context/ specific sectors.	General application across sectors.	General applications across public sectors.
Technology & Digital Competency	Awareness and use of technology in finance and procurement.	Digital competencies in data analytics, AI, business management.	Digital competencies, data analytics, AI applications, cybersecurity awareness.
Ethics & Professionalism	Embedded in fraud control, transparency, governance.	Integrity, objectivity, confidentiality.	Ethics, integrity, and accountability.
Risk Management	Strongly emphasised on risk culture and resilience.	Strongly emphasised in all accounting areas.	Public sector risk governance, resilience/ crisis planning.
Sustainability	Part of technical competencies.	Embedded integrated reporting.	Sustainability and ESG reporting.

6.0 Proposed Core Competencies for Public Sector Accountants

Public sector accountants have encountered specific challenges due to the dynamic public sector landscape and the broader external environment. Together with rapid technological advancements, the ambiguities existing in the global political and economic context have affected accounting roles and functions. These developments indicate the need for re-assessing public sector accountants' professional competencies.

The lack of public trust, increased scrutiny of public spending, and the demands for transparency, efficiency, and public value creation have driven the shift in public sector accountants' roles in Malaysia. These professionals are required to adapt their roles, as well as acquire new skills and competencies, due to the national and international shifts toward sustainability. In response, the current work proposed a competency framework for public sector accountants in Malaysia, focusing on skills, knowledge, attitudes, and values (OECD, 2019). The following competency requirements reflect a holistic approach that covers technical abilities, knowledge, and behavioural traits across seven key domains.

6.1 Technical Competency

The transition from cash-based to accrual accounting systems in Malaysia requires its public sector accountants to possess strong technical capabilities. It is important for professionals in this field to move beyond basic reporting roles and serve as strategic partners involved in providing decision-relevant information. Technical competency includes a strong understanding and the application of national and international accounting standards, the ability to interpret changing financial regulations and standards, and a sound professional judgment in determining their implications for public sector reporting and decision-making. Management accounting, a less-emphasised area in the Malaysian public sector accounting, is essential for equipping accountants with a strong foundation to manage resource effectively and provide relevant financial insights. While a commercial mindset is beneficial for evaluating service delivery models and ensuring its cost-effectiveness, it must be balanced with a strong orientation toward public value to ensure that decisions are made in favour of public interest.

6.2 Public Value Orientation and Understanding of Public Sector Context

All public officers (particularly accountants working in the public sector) must possess a holistic understanding of Malaysia's public sector, specifically its political, socio-economic, and regulatory environment, as well as the distinct nature of its stakeholders. This understanding is vital for determining key information requirements and appreciating the unique characteristics of public sector stakeholders. The educational training received by accountants, which has traditionally focused on profit-oriented organisations, must be contextualised to public sector needs and complexities. As public sector accountants operate within the governmental mandate to serve public needs, it is crucial for them to align financial decisions with national policy and developmental goals.

A public value orientation and a strong understanding of the public sector would facilitate resource management and equitable service delivery. In addition to developing ethical behaviour, this orientation promotes transparency and builds public trust. Such competency is crucial for equipping public sector accountants with capacity for effectively functioning as strategic advisors to the government by navigating the shifts in regulatory frameworks, political dynamics, and stakeholder expectations.

6.3 Technological and Digital

Accountants must ascend the value chain by strategically focusing on interpreting and communicating information (rather than merely reporting it), as technological advancements have automated a major portion of accounting tasks and responsibilities. New technologies such as big data analytics and blockchain can also enhance transparency in financial transactions. Consequently, accountants must remain informed about emerging technologies, remain open to their potential and implications, and leverage these tools to perform their role. Specifically, public sector accountants should be capable of adapting to new technologies and proficient in using data analytics and AI for reporting and decision-making. Those who do not actively engage in upskilling their technological competencies risk becoming obsolete while reducing the efficiency and relevance of the accounting function in their organisations.

6.4 Sustainability and ESG Reporting and Decision Making

Stakeholder expectations and sustainability issues will continue to remain central at national and international levels. Hence, public sector accountants should possess the competencies, knowledge, and skills to integrate sustainability and ESG principles into financial reporting and decision-making. This includes comprehending climate-related financial risks, sustainable budgeting, reporting frameworks such as the global reporting initiative (GRI) and integrated reporting (IR), and being aware of the evolvments in social and environmental reporting. Thus, public sector accountants should be able to report on environmental and social data. Efforts to enhance competencies in sustainability and ESG reporting and decision-making could closely align public sector financial management with Malaysia's sustainable development goals (SDGs) and conform to international best practices.

6.5 Public Sector Risk Assessment, Analysis and Management

Persisting global and local uncertainties in the external environment and resource constraints have rendered it crucial for public finance officers to competently perform risk assessment, analysis, and management (ACCA, 2023). Traditional financial analysis alone is insufficient to address these challenges (Siti-Nabiha et al., 2023). From the perspective of senior public officers in Malaysia, risk management is key to increasing efficiency, reducing fraud, and improving budget execution (Said et al., 2020). Public sector accountants should develop knowledge and skills in scenario analysis, fiscal risk assessment, and contingency planning to fulfil their roles and strengthen Malaysia's financial resilience. Strengthening these competencies will

improve the nation's capacity to manage uncertainty, as well as provide greater transparency, accountability, and integrity in public financial management.

6.6 Communication and Influencing

Public sector accountants must go beyond the traditional role of preparing financial reports to take more strategic and policy-oriented responsibilities, including ESG reporting and risk assessment. In this context, public sector accountants must fulfil their role as strategic advisors by collaborating with others, which requires strong behavioural and interpersonal skills (Budding et al., 2022). First, public sector accountants should have the ability and skills to clearly communicate complex financial and non-financial information, as well as their implications, to stakeholders who may lack technical or commercial understanding. They should also possess strong financial acumen, commercial orientation with public value orientation, and in-depth understanding of the public sector context and stakeholder needs to make informed decisions. Leadership skills that enable cross-department collaboration, stakeholder engagement, and advocacy for institutional improvements (including ESG integration, digital transformation, and risk management) could complement these capabilities. The ability to present financial data in a persuasive and accessible manner is important when advising non-financial decision-makers, enhancing the accountant's strategic impact and positioning them as integral partners in public sector governance. Thus, communication and influencing skills must be inculcated for public sector accountants to contribute to ethical, forward-looking financial management that aligns with public value creation.

6.7 Ethics and Integrity

Optimal public sector governance, which is driven by ethics and integrity, are critical for enhancing public trust in the accuracy of financial and non-financial reports, as well ensure confidence in governmental spending and resource allocation. As they are directly involved in financial reporting, budget analysis, and examining public expenditures (including procurement processes), public sector accountants are required to practise ethical values such as integrity, objectivity, professional competence, confidentiality, and professional behaviour (IESBA, 2023). These values are essential for combating financial fraud, enhancing fiscal responsibility, and upholding institutional integrity. Hence, public sector accountants who adhere to these principles would fulfil their duty, enhance public trust, and ensure that government finances are managed in the best interests of society.

It is important for public sector accountants in Malaysia to be equipped with key technical, technological, behavioural, and interpersonal skills related to the seven competency areas, which support greater transparency, efficiency, and integrity in public financial administration. Thus, accountants can effectively respond to current demands and future challenges, as well as act as strategic advisors in an evolving public sector landscape.

7.0 Conclusion

This paper proposed a competency framework for public sector accountants in Malaysia, grounded in the analysis of both international and national standards. The seven (7) core competencies that public sector accountants should possess were drawn from the MIA/ IFAC and CIPFA models. These competencies allow accountants to play their strategic roles and remain capable of responding to emerging challenges on national and global scales. Technical competency is fundamental for accountants to conduct sound financial analysis, and provide informed and reliable decisions. A strong public value orientation, which ensures alignment between the nation's fiscal strategies and its developmental priorities, is equally important. Furthermore, competencies in sustainability and risk management will equip accountants with the skills and capabilities needed to address local and global uncertainties. In addition, public sector accountants should be able to leverage technology advancements. Public sector accountants should be proficient in utilising new technologies to support data-driven decision-making processes, which enhance transparency and efficiency. Effective communication and influencing skills, which enable accountants to meaningfully engage with stakeholders and contribute to policy formulation, are additional competencies that must be seriously considered. These competencies must also be ethically driven to uphold integrity and maintain stakeholder confidence. Overall, the current competency framework ensures that accountants remain relevant, resilient, and capable of functioning in a complex, modernised environment such as public sector accounting in Malaysia.

This study is not without its limitations despite the benefits gained. As the proposed framework was solely built on analyses of national and international professional bodies, further works should obtain insights through benchmarking practices from other countries before its adoption or implementation. Such comparative analyses would allow for refining and contextualising the framework in Malaysia's institutional and governance context. Future scholars could consider examining international experiences in developing and implementing the competency framework. The identification of relevant areas, challenges, and strategies can guide the framework's adoption and institutionalisation for public sector accountants in Malaysia.

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