

# Individual and Organisational Attributes on Public Accountants' Professional Scepticism: A Qualitative Examination

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## Abstract

**Purpose:** The present study examined the impacts of individual and organisational attributes on accountants' professional scepticism levels in the Malaysian public sector. Specifically, three individual and two organisational attributes with corresponding impacts on accountants' professional scepticism in the public sector were appraised.

**Design/ Methodology/ Approach:** This study utilised a qualitative approach via interviews with 16 Malaysian public-sector accountants over three months.

**Findings:** All five individual and organisational attributes significantly impacted the accountants' professional scepticism. Individual attributes included experience, attitude, and integrity, whereas organisational attributes encompassed regulation and technology.

**Research Limitations/ Implications:** Professional scepticism is a crucial element significantly influenced by both individual and organisational characteristics.

**Practical Implications:** The findings revealed the importance of understanding accountants' individual and organisational attributes in the public sector. The understanding could guide the government in performing the necessary actions to improve the professional scepticism level among accountants.

**Originality/ Value:** This study initiated the examination of the impact of organisational attributes on accountants' professional scepticism in the Malaysian public sector.

**Keywords:** Professional scepticism, individual attributes, organisational attributes, accountants, public sector.