

# Developing a Non-Technical Professional Competency Framework for Succession Planning Among Public Sector Accountants in Malaysia

Erlane K. Ghani<sup>1,\*</sup>, Kamaruzzaman Muhammad<sup>2</sup>, Azleen Ilias<sup>3</sup>,  
Nur Hayati Ab. Samad<sup>4</sup>

<sup>1,2,4</sup>*Faculty of Accountancy, Universiti Teknologi MARA Cawangan Selangor,  
Puncak Alam, Malaysia*

<sup>3</sup>*UNITEN Business School, Universiti Tenaga Nasional, Muadzam Shah,  
Pahang, Malaysia*

*\*Corresponding Author: erlanekg@uitm.edu.my*

<https://doi.org/10.58458/ipnj.v15.02.06.0122>

*Received: 30 June 2025*

*Reviewed: 23 September 2025*

*Accepted: 30 October 2025*

*Published: 24 December 2025*

## Abstract

**Purpose:** This study aimed to define the criteria for accountants' professional competence in the public sector, focusing on non-technical competency criteria for inclusion in the Jabatan Akauntan Negara Malaysia (JANM) succession planning framework.

**Design/ Methodology/ Approach:** A questionnaire survey was conducted among accountants holding strategic public sector positions from Peninsular Malaysia, Sabah, and Sarawak. This study was guided by the Malaysian Institute of Accountants' Framework and the Competency Framework used in the education sector. Initially, six (6) non-technical competencies were proposed: intellectual, interpersonal, and communication skills; personal and organisational skills; professional scepticism and judgement; ethical principles; and commitment to the public interest.

**Findings:** Factor analysis revealed seven (7) components: organisational, intellectual, personal, interpersonal, and communication skills; professional scepticism and judgement; ethical values; and commitment to the public good. Of the 31 items analysed, 23 were suitable for inclusion in the proposed framework. The findings suggest that incorporating professional scepticism, integrity, values, and ethics enhances accountants' vigilance and effectiveness in fulfilling public sector responsibilities.

**Research Limitations/ Implications:** This study provides a validated framework that broadens understanding of non-technical competencies essential for public sector accountants and supports further research in

competency development, succession planning, and human capital strategies within government accounting institutions.

**Practical Implications:** The framework supports strategic talent development, recruitment, and promotion decisions in the public accounting service, strengthening ethical practice and accountability in Malaysia's public financial management.

**Originality/ Value:** This study presents an empirically validated, context-specific framework of non-technical competencies for public sector accountants in Malaysia, offering direct value to JANM's succession planning and professional development initiatives.

**Keywords:** Professional competency, non-technical skills, accountants, public sector, Malaysia