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Traits, skills and ethical values of public sector forensic accountants: an empirical investigation

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Abstract

The main objective of this empirical study is to investigate the perception of professionals in the relevant field and those users of forensic accounting services about the essential traits, basic and relevant enhanced skills and ethical values of public sector forensic accountants. A survey research was carried out and was distributed to the target population who are the users of forensic services such as auditors and academicians. One-way ANOVAs is used to determine if the three major groups of users of forensic accounting differed in their perception ratings on the top five information for the essential traits, relevant skills, and Islamic ethical values of forensic accountants in the public sector.

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1. Introduction

Research continuously confirms that preventing fraud and uncovering deceptive accounting practices are in strong demand as both private and public sector organizations have to respond to closer scrutiny of their financial activities by shareholders and tax payers respectively. The public sector organization requires the forensic accountant to possess a different skill set and ethical values from the traditional accountant. Forensic accountants play an important role in government where they need to look for signs of suspicious financial activity and fraudulent activities. The use of forensic accounting procedures or services to detect financial reporting frauds and corruption practices should be increased in the public sector organizations by having or recruiting more forensic accountants. Forensic accountants should play an important role in government where they need to look for signs of suspicious financial activity and fraud by individuals and businesses. Public Sector Accountants who are equipped

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with forensic accounting skills with essential traits and ethical values will be able to see where and what others do not see i.e. forensic accountants are required to see beyond financial records.

Tan Sri Ambrin Buang, the Auditor General in Malaysia, reiterated in his 2008 speech that the top management of government entities should have the primary responsibility for the prevention, detection and investigation of fraud. All public officers especially accountants have to be alert to the possibility of fraudulent activities and misconduct. To meet this responsibility, public officers must possess some knowledge of fraud indicators or symptoms that will enable them to evaluate accounting frauds/errors and materially misstated financial statements (Buang, 2008). Thus, the main purpose of this empirical survey is to investigate the perception of professionals in the relevant field and those users of forensic accounting services about the essential traits, relevant skills and ethical values of public sector forensic accountants.

This empirical investigation on the important traits, skills and ethical values of public sector forensic accountants shall assist the Accountant General’s Department of Malaysia for the recruitment and development of training programs for public sector forensic accountants and shall provide insights to educators (universities) for the development of academic curriculum of forensic accounting program and the effective provision of forensic accounting services. There is no research carried out in a public sector accounting organization in Malaysia which investigates on the essential traits and relevant skills of forensic accountants as well as the focus on the Islamic ethical values to combat financial frauds and corruption practices in the public sector.

The survey respondents for this research project are three groups of stakeholders of forensic accounting services in the public sector: 1) professionals who are associated with forensic accounting services or procedures (accountants and auditors), 2) academicians (accounting and law lecturers) and 3) users of forensic accounting services who make use of the services of forensic accountants (lawyers, attorneys, investigation officers).

Since Malaysia is an Islamic country with a multi-culture society, the practice of the Islamic work ethics is encouraged in the public sector organizations. The introduction of Islamic ethical values in the Malaysian public administration was intended to ensure greater accountability, integrity, transparency and good public governance in the public service delivery. From the religious concept of Islamic knowledge and moral values, ethics in Islam is a reflection of good values whether in behavior, action, thinking or even heart. To uphold the integrity of the Malaysian civil service, the government continuously emphasized the need for civil servants to maintain the public trust in them through the practice of Islamic work ethics. In Malaysia, the practice of Islamic work ethics (Ismail, 2009); the twelve pillars of ethical values for civil service (Md Zain, 2008) introduced by National Institute of Public Administration (INTAN, 1991; 1992 and 1994) and the work ethics currently adopted by the Accountant General’s Department are among the Islamic concept of ethical values that should be promoted and practiced for the effectiveness of forensic accounting services in the government sector in Malaysia.

Therefore, the main objective of this empirical study is to investigate the perceived opinions of the three major stakeholders - professionals, academicians and users of forensic accounting services on the important traits, skills and Islamic ethical values of public sector forensic accountants in Malaysia.

A one-way between groups ANOVA with post-hoc comparisons is the statistical technique used to compare group differences on the top five ranked important traits, skills and ethical values of public sector forensic accountants. One-way ANOVAs is used to determine if the three groups of stakeholders (professionals, academics and users of forensic accounting services) differed in their ratings on the importance of the top five information for the essential traits, relevant skills and Islamic ethical values of forensic accountants in the public sector.

The findings from this empirical investigation shall provide the much-needed guidance that will assist the Accountant General’s Department of Malaysia and academicians (universities) for the development of training programs for forensic accountants in the public sector and academic curriculum of forensic accounting services.

2. Literature Review

Bolga and Linquist (1995) defined forensic accounting as the application of financial skills and an investigative mentality to unresolved issues, conducted within the context of the rules of evidence. According to Digabriele (2008; 2009), forensic accountants should possess various combinations of skill and knowledge in accounting, auditing, law, and investigation techniques. These should be accompanied by strong ethical values and soft skills. Although the main
thrust of forensic accounting is involved with the financial aspects of an investigation, it encompasses all the necessary investigative expertise and experience such as interrogative skills, knowledge of law and rules of evidences, investigative proficiency, and interpersonal skills (Syed Ahmad, 2008).

The forensic accountant can be considered as a bloodhound of bookkeeping because he is able to sniff out fraud transactions, hound for concrete evidence, find out the misstatement and look beyond the numbers (De Lorenzo, 1993). Thus, according to Albrecht et al. (2009), the most important skills that the forensic accountant should have are analytical skills, communication skills, technology skills, knowledge in accounting, business, and law and human behaviour.

Forensic accountants utilize an understanding of business information and financial reporting systems, accounting and auditing standards and procedures, evidence gathering and investigative techniques, and litigation processes and procedures to perform their work (Crumbley and Smith, 2009). The skills and preparation for precision, attention to detail, objectivity, problem-solving ability, and strong oral and written communication skills are important for forensic specialists (Torpe, 2009).

Digabriele (2008) has identified and suggested the relevant skills for forensic accountants based on a nationwide survey from a random sample of 1,500 accounting academics, forensic accounting practitioners and users of forensic accounting services. The relevant skills of forensic accountants are 1) deductive analysis, 2) critical thinking, 3) unstructured problem solving, 4) investigative flexibility, 5) analytical proficiency 6) oral communication 7) written communication, 8) specific legal knowledge and 9) composure.

Another study by American Institute of Certified Public Accountants (AICPA report ) found that communication skills, the ability to simplify the complex and the ability to present opinions in a legal setting are critical to the effectiveness of the forensic accountants (Davies, Farrell and Ogilby, 2010). The results obtained from the attorney, academicians and CPA (practitioners) reveal that analytical characteristics remain the foremost trait that forensic accountants are expected to possess. The results also reveal that communication skills, the ability to simplify the complex and the ability to present legal opinions in a legal setting are critical to the effectiveness of the forensic accountants.

Under the concept of religiosity, Salleh, Abdul Razak, Rani and Baharim (2011) have also looked into the Islamic knowledge and moral values for the more value added characteristics required for public sector forensic accountants in Malaysia. Based on the previous empirical study conducted by Salleh, et al. (2011), the random sample of public sector accountants employed by the Accountant General’s Department of Malaysia have collectively agreed on the thirteen Islamic pillars of ethics for forensic accountants in the public sector (MdZain, 2008; Salleh, et al., 2011) which are 1) the joy of originating 2) the dignity of simplicity 3) the power of kindness 4) the improvement of talent 5) the influences of examples 6) the success of perseverance 7) the virtue of patience 8) priority to the client 9) loyalty 10) wisdom of economy 11) teamwork 12) the pleasure of working 13) the value of time. In addition, the top ten information on Islamic values for public administration (Ismail, 2009; Salleh, et al., 2011) which provide greater accountability, integrity and transparency in the public services are 1) justice 2) discipline 3) cooperation 4) accountability 5) obligation of duty 6) worth of character 7) consistency 8) dedication 9) integrity 10) a vigorous and mastery of knowledge. Furthermore, the Islamic work ethics including 1) moderation 2) gratefulness 3) cleanliness and 4) sincerity currently being adopted by the Accountant General’s Department in Malaysia are collectively agreed to be primarily important for the effective provision of forensic accounting services (Salleh et al., 2011).

3. Research Methodology

A self-administered survey questionnaire was used as the main research instrument to collect data from the identified three groups of stakeholders of forensic accounting services in the public sector. A Likert scale was employed to obtain the perceptions of the respondents on the importance of traits, skills and ethical values of forensic accountants in the public sector. The respondents were asked to state to what extent using Likert scale ranging from ‘1’ to ‘7’ on the importance of 46 question items for the essential traits and relevant skills of forensic accountants in the public sector. Respondents were also asked to state the extent to which they agree with 26 question items related to Islamic values and work ethics to enhance the characteristics and skills of public sector forensic accountants in Malaysia.
Table 1 shows the reliability coefficients for the 72 question items used in this survey instrument to measure the identified three study variables for the essential traits, relevant skills and ethical values of forensic accountants in the public sector. Pallant (2006) suggested that the value for Cronbach alpha greater than 0.70 is preferred for the internal consistency reliability measure for the study variable. The Cronbach alpha coefficient of the four tested study variables are ideally found to be above 0.70 which reflected the reliability terms of the established and well-validated scales of survey instrument used by this study.

Table 1. Reliability test of survey instrument

<table>
<thead>
<tr>
<th>Study Variables</th>
<th>Question Items</th>
<th>Reliability Statistics (Cronbach’s Alpha)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Essential Traits and Characteristics</td>
<td>16</td>
<td>0.920</td>
</tr>
<tr>
<td>2 Core/ Basic Skills</td>
<td>17</td>
<td>0.935</td>
</tr>
<tr>
<td>3 Relevant Enhanced Skills</td>
<td>13</td>
<td>0.920</td>
</tr>
<tr>
<td>4 Islamic Ethical Values &amp; Work Ethics</td>
<td>26</td>
<td>0.897</td>
</tr>
</tbody>
</table>

4. Primary Data Source and Respondent’s Profile

Postal survey questionnaires were distributed to a random sample of 1551 respondents which consist of professionals (744), academics (216) and users of forensic accounting services (591). The details concerning the distribution of questionnaires are provided in Table 2.

Table 2. Distribution of questionnaires

<table>
<thead>
<tr>
<th>Respondents</th>
<th>Number of Questionnaires Distributed</th>
<th>Individual Group of Stakeholders</th>
<th>Questionnaires Distributed to Individual Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditor General (auditors)</td>
<td>250</td>
<td>Professionals</td>
<td>744</td>
</tr>
<tr>
<td>Audit Firms (auditors)</td>
<td>404</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statutory Bodies/Local Authorities (Accountants/Finance Director)</td>
<td>90</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounting Lecturers (Academics)</td>
<td>131</td>
<td>Academicians</td>
<td>216</td>
</tr>
<tr>
<td>Law Lecturers (Academics)</td>
<td>85</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Attorney General (Lawyers)</td>
<td>246</td>
<td>Users of Forensic Accounting</td>
<td>591</td>
</tr>
<tr>
<td>Law Firms (Lawyers)</td>
<td>103</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Malaysian Anti-Corruption Commission (Investigators)</td>
<td>92</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Royal Malaysian Police (Investigators)</td>
<td>150</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1551</td>
<td></td>
<td>1551</td>
</tr>
</tbody>
</table>

About 15.5% response rate were received (241) out of 1551 distributed questionnaires but only 14.7 % (228) are useable responses for further statistical data analysis purposes. Detailed information for the collection of questionnaires is provided below in Table 3.
Based on the descriptive statistics, about 50% (115) of the respondents who completed the survey questionnaires were female and 50% (113) were male respondents. All respondents had at least graduated with a first degree program (57%) and 17% of the respondents continued their education in Masters degree program and 3.5% with professional degree and 11% with PhD or doctorate degree.

5. Data Analysis and Discussion

A total of 228 respondents had completed the survey questionnaires (useable responses) and of these, 95 (41.7%) were professionals (auditors and accountants in both public and private sector), 36 (15.8%) were academicians of various universities across the nation (accounting and law lecturers) and the remaining respondents about 97 (42.5%) were users of forensic accounting services (lawyers, attorneys, investigation officers).

Data collected from the survey questionnaires were analyzed using the statistical package for the social science (SPSS Version 20). Data were analyzed using several statistical data analysis such as frequency, descriptive analysis and ANOVA.

This paper highlights the top five information on the traits, skills and Islamic values for the forensic accountants in the public sector based on the descriptive statistics (overall means and standard deviations) as perceived by all survey respondents. One-way ANOVA is used to determine if the three groups (professionals, academics and users of forensic accounting services) differed in their ratings on the importance of the top five information for the essential traits, basic and relevant enhanced skills and Islamic ethical values of forensic accountants in the public sector.

5.1 Essential traits for forensic accountants in public sector

The results of Descriptive Statistics show all respondents have collectively agreed and gave high ratings for the essential traits of the forensic accountants. The top five essential traits rated and ranked as most important are:

1. Analytical
2. Ethical
3. Detail oriented
4. Confident
5. Evaluative

The above finding for the top five information on the essential traits that forensic accountants in the public sector should possess is consistent with another study carried out by AICPA, USA (Davies, et al., 2010) which revealed that all three respondents i.e. CPA practitioners, attorneys and academician had agreed for the forensic accountants in the private sector to be analytical, detail-oriented and ethical.

For the inferential statistics, a one-way between groups ANOVA with post-hoc comparisons is used to compare group differences on the top five ranked traits of forensic accountants. One-way ANOVAs is used to determine if the
three groups (professionals, academics and users of forensic accounting services) differed in their ratings on the importance of the top five information for the essential traits of forensic accountants in the public sector. Tukey HSD (multiple comparison) follow-up tests were used when the ANOVA was statistically significant. Table 5.1 presents the mean scores on each essential trait item as a function of group category.

Table 4. Means and standard deviations of essential traits - top five information, as a function of group category (One-way ANOVAs)

<table>
<thead>
<tr>
<th>Top five items</th>
<th>Overall Response</th>
<th>Professionals</th>
<th>Academicians</th>
<th>Users of Forensic Services</th>
<th>ANOVA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Mean</td>
<td>StdDev</td>
<td>Mean</td>
<td>StdDev</td>
<td>Mean</td>
</tr>
<tr>
<td>Analytical</td>
<td>6.40</td>
<td>0.831</td>
<td>6.29</td>
<td>0.836</td>
<td>6.86</td>
</tr>
<tr>
<td>Ethical</td>
<td>6.39</td>
<td>0.897</td>
<td>6.31</td>
<td>0.946</td>
<td>6.86</td>
</tr>
<tr>
<td>Detail oriented</td>
<td>6.32</td>
<td>0.870</td>
<td>6.22</td>
<td>0.853</td>
<td>6.75</td>
</tr>
<tr>
<td>Confident</td>
<td>6.26</td>
<td>0.961</td>
<td>6.27</td>
<td>0.818</td>
<td>6.64</td>
</tr>
<tr>
<td>Evaluative</td>
<td>6.25</td>
<td>0.858</td>
<td>6.14</td>
<td>0.794</td>
<td>6.72</td>
</tr>
</tbody>
</table>

The mean difference is significant * 5% level of significance test & NS = No Significant Differences and S = Significant Different

The first ANOVA performed on the top five essential traits was found statistically significant for all important rating items of the essential traits for the public sector forensic accountants. There is a significant difference (S) on the mean score for each of the top five information on the essential traits as a function of group comparison. The different background characteristics of respondents (professionals, academicians and users of forensic accounting services) and the different professional functional areas from the users’ perspective of forensic accounting services can therefore be considered as representative views of disagreements.

5.2 Basic skills for forensic accountants in public sector

The results of Descriptive Statistics indicate that all respondents have collectively agreed and gave high ratings for the basic/core skills of the forensic accountants. The top five basic/core skills rated and ranked as most important are:

1. investigative ability
2. auditing skills
3. critical / strategic thinker
4. identify key issues
5. understand the goals of a case

The survey research carried out by AICPA, USA whose three respondents are from CPA practitioners, attorneys and academician (Davies et al., 2010) reported that the basic skills of forensic accountants such as 1) simplify the information, 2) investigative intuitiveness, 3) synthesis results of discovery and analysis and 4) think like the wrongdoer are found not to be consistent with the present study.

The second ANOVA in Table 5.2 compared the three groups on the importance ratings of the top five information on the basic skills of a forensic accountant. There is a significant difference (S) on the mean score of the auditing skills as being compared with the three groups of respondents. The different background characteristics and functional areas of the three groups are expected to be the reasons for their different ratings for the audit skills issue. The ANOVA was not statistically significant (NS) for the four items of basic skills – 1) investigative ability, 2) critical / strategic thinker, 3) identify key issues and 4) understand the goals of a case. This indicates that professionals, academics and users of forensic accounting services did not differ in their viewpoints with respect to their ratings on the importance of the four ranked items of basic skills of the forensic accountants.
Table 5. Means and standard deviations of basic skills - top five information, as a function of group category (One-way ANOVAs)

<table>
<thead>
<tr>
<th>Top five items</th>
<th>Overall Response</th>
<th>Professionals</th>
<th>Academicians</th>
<th>Users of Forensic Services</th>
<th>ANOVA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Mean</td>
<td>StdDev</td>
<td>Mean</td>
<td>StdDev</td>
<td>Mean</td>
</tr>
<tr>
<td>Investigative ability</td>
<td>6.44</td>
<td>0.758</td>
<td>6.39</td>
<td>0.734</td>
<td>6.67</td>
</tr>
<tr>
<td>Auditing skills</td>
<td>6.36</td>
<td>0.771</td>
<td>6.20</td>
<td>0.794</td>
<td>6.72</td>
</tr>
<tr>
<td>Critical /strategic thinker</td>
<td>6.31</td>
<td>0.815</td>
<td>6.29</td>
<td>0.797</td>
<td>6.50</td>
</tr>
<tr>
<td>Identify key issues</td>
<td>6.31</td>
<td>0.793</td>
<td>6.31</td>
<td>0.759</td>
<td>6.36</td>
</tr>
<tr>
<td>Understand the goals of a case</td>
<td>6.31</td>
<td>0.771</td>
<td>6.23</td>
<td>0.778</td>
<td>6.42</td>
</tr>
</tbody>
</table>

The mean difference is significant * 5% level of significance test and NS = No Significant Differences and S = Significant Different

5.3 Relevant enhanced skills for forensic accountants in public sector

The results of Descriptive Statistics indicate that all respondents have collectively agreed and gave high ratings for the relevant enhanced skills of the forensic accountants. The top five relevant enhanced skills rated and ranked as most important are:

1. analyze and interpret financial statements and information
2. fraud detection
3. audit evidence
4. asset tracing
5. internal controls

The two mostly chosen relevant enhanced skills reported from the survey research carried out by AICPA, USA whose three respondents are from CPA practitioners, attorneys and academician (Davies et al., 2010) are 1) analyze and interpret financial statements and information and 2) fraud detection. These ranked enhanced skills are found to be consistent with the present study.

The results of ANOVA in Table 6 show the three groups’ rating on the importance of the top five information of the relevant enhanced skills of forensic accountants. The three groups’ ratings on the importance of 1) fraud detection, 2) analyze and interpret financial statements and information and 3) asset tracing did not differ for the three ranked relevant enhanced skills. However, the ANOVA for the three groups’ rating was found statistically significant for their representative views of disagreements on the importance of 1) audit evidence and 2) internal controls for the next two ranked information for the relevant enhanced skills for forensic accountants in public sector.

Table 6. means and standard deviations of relevant enhanced skills - top five information, as a function of group category (One-way ANOVAs)

<table>
<thead>
<tr>
<th>Top five items</th>
<th>Overall Response</th>
<th>Professionals</th>
<th>Academicians</th>
<th>Users of Forensic Services</th>
<th>ANOVA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Analyze and interpret financial statements and information</td>
<td>6.44</td>
<td>0.677</td>
<td>6.40</td>
<td>0.721</td>
<td>6.53</td>
</tr>
<tr>
<td>Fraud detection</td>
<td>6.41</td>
<td>0.754</td>
<td>6.38</td>
<td>0.760</td>
<td>6.64</td>
</tr>
<tr>
<td>Audit evidence</td>
<td>6.40</td>
<td>0.705</td>
<td>6.43</td>
<td>0.679</td>
<td>6.67</td>
</tr>
<tr>
<td>Asset tracing</td>
<td>6.28</td>
<td>0.739</td>
<td>6.20</td>
<td>0.780</td>
<td>6.42</td>
</tr>
<tr>
<td>Internal controls</td>
<td>6.14</td>
<td>0.879</td>
<td>6.29</td>
<td>0.784</td>
<td>6.50</td>
</tr>
</tbody>
</table>

The mean difference is significant * 5% level of significance test and NS = No Significant Differences and S = Significant Different
5.4 Islamic ethical values for forensic accountants in public sector

The results of Descriptive Statistics show all respondents have collectively agreed and gave high ratings for the Islamic ethical values of the forensic accountants. The top five Islamic ethical values rated and ranked as most important are:
1. trustworthiness
2. integrity
3. accountability
4. transparency/honesty
5. discipline

Table 7. Means and standard deviations of islamic ethical values - top five information, as a function of group Category (One-way ANOVAs)

<table>
<thead>
<tr>
<th>Top five items</th>
<th>Overall Response</th>
<th>Professionals</th>
<th>Academicians</th>
<th>Users of Forensic Services</th>
<th>ANOVA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Mean</td>
<td>StdDev</td>
<td>Mean</td>
<td>StdDev</td>
<td>Mean</td>
</tr>
<tr>
<td>trustworthiness</td>
<td>6.65</td>
<td>0.592</td>
<td>6.52</td>
<td>0.697</td>
<td>6.78</td>
</tr>
<tr>
<td>integrity</td>
<td>6.64</td>
<td>0.609</td>
<td>6.59</td>
<td>0.627</td>
<td>6.72</td>
</tr>
<tr>
<td>accountability</td>
<td>6.64</td>
<td>0.587</td>
<td>6.55</td>
<td>0.711</td>
<td>6.81</td>
</tr>
<tr>
<td>Transparency</td>
<td>6.62</td>
<td>0.615</td>
<td>6.52</td>
<td>0.697</td>
<td>6.78</td>
</tr>
<tr>
<td>Discipline</td>
<td>6.54</td>
<td>0.698</td>
<td>6.43</td>
<td>0.767</td>
<td>6.67</td>
</tr>
</tbody>
</table>

The mean difference is significant * 5% level of significance test and NS = No Significant Differences and S = Significant Different

For the purpose of this study, all respondents have collectively agreed and gave high ratings on the top five information of the Islamic ethical values to enhance the forensic skills of public sector accountants. The ANOVA was not statistically significant for all the top ranked Islamic ethical values, which indicates that professionals, academics and users of forensic accounting services did not differ to their ratings of the top five information of Islamic ethical values for the public sector forensic accountants.

6. Conclusion

Forensic accountants should possess various combinations of skill and knowledge including accounting, auditing, law, investigation techniques along with strong ethical values and soft skills (Digabriele, 2008). Once the detective work is done, good interpersonal and communication skills are necessary for forensic accountants to communicate findings to many audiences such as judge, jury, government authorities, lawyers, defendants (Harris and Brown, 2000; Bressler, L. 2012).

The main objective of this empirical survey is to investigate the perceptions of the three major stakeholders of forensic accounting services in the public sector (professionals, academics and users of forensic accounting services) on the essential traits, basic and relevant enhanced skills and Islamic ethical values for the forensic accountants.

Through descriptive statistical results, the top 5 information on the essential traits, relevant skills and Islamic Values for public sector forensic accountants in Malaysia are identified. The top 5 information on the essential traits that forensic accountants in the public sector should possess are 1) ethical, 2) analytical 3) detail oriented, 4) confident and 5) evaluative. The top 5 information on the basic/core skills of the public sector forensic accountants are 1) investigative ability, 2) auditing skills, 3) critical/strategic thinker, 4) identify key issues, and 5) understand the goals of a case. The top five information of relevant enhanced skills for the public sector forensic accountants are 1) fraud detection, 2) analyze and interpret financial statements and information, 3) audit evidence, 4) asset tracing, and 5) internal controls. Under the concept of religiosity, the top five information of Islamic ethical values to enhance the effectiveness of forensic services are 1) integrity, 2) trustworthiness, 3) accountability, 4) transparency/honesty, and 5) discipline

A one-way between groups ANOVA with post-hoc comparisons is used to determine if the three groups of respondents (professionals, academics and users of forensic accounting services) differed in their ratings on the
importance of the top five information for the traits, skills and Islamic values for forensic accountants in the public sector.

The ANOVA compared the important ratings of the top five information for the essential traits of forensic accountants were found to be statistically significant. The different background of respondents’ professional jobs indicates their representative disagreement in their scores for the top five information on the traits - 1) analytical, 2) ethical, 3) detail oriented, 4) confident, and 3) evaluative. The ANOVA was not statistically significant for the four items of basic skills – 1) investigative ability, 2) critical / strategic thinker, 3) identify key issues, and 4) understand the goals of a case except they differ in their ratings on the importance of auditing skills. For the top five information of relevant enhanced skills for forensic accountant, the three groups’ rating scores did not differ on the importance of 1) fraud detection, 2) analyze and interpret financial statements and information, and 3) asset tracing except for the importance of 1) audit evidence and 2) internal controls. The ANOVA was not statistically significant for all the top five ranked Islamic ethical values, which indicates that professionals, academics and users of forensic accounting services did not differ to their ratings of the top five information of Islamic ethical values for forensic accountants in the public sector.

The empirical findings of this study are intended to provide an insight on the level of awareness and commitment in the public sector organization in managing knowledge workers such as public sector accountants to be forensic accountants as well as in promoting ethical practices in forensic accounting services for anti-corruption and anti-fraud programmes.

The findings from this empirical study would also help policy makers and regulators in government sector to recognise:
1. The essential traits and relevant skills for forensic accountants in public sector
2. The importance of ethical culture and Islamic values for good public governance
3. Professional bodies and academic institutions can expand their forensic accounting education and training programs
4. More efforts from employers should be directed towards providing insights and trainings on the required traits and relevant skills needed to qualify as a forensic accountant

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