

# Forensic Accounting and Fraud: Capability and Competence Requirements in Malaysia

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The 2011 Global Economic Crime Survey instituted by PricewaterhouseCoopers confirms the economic crime in Malaysia to be on the increase and, therefore, requires immediate attention to stem the tides. In anticipation of the challenges occasioned due to a shift from the modified cash basis to the accrual basis of accounting, the Malaysian State's determination to move from a developing nation to a developed nation and to be ranked among the first 10 in 2020, this paper presents the need for forensic accountant and auditor capability (i.e., mindset and skills) on forensic accountant and auditor competence (i.e., task performance fraud risk assessment (TPFRA)) in the Malaysian public sector. It also draws the attention of the users of public sector accountants and auditors to the understanding of fraud mechanisms and how to deal with fraudsters. The population of this study comprised the accountants and auditors in the office of the Accountant General and Auditor General of Malaysia. The objective of this paper is to investigate the competence requirements of accountants and auditors in the effective and efficient utilization of capability requirements, which have the potentials to usher in the best global practices in fighting fraud in the Malaysian public sector.

*Keywords:* forensic accounting, auditing, fraud, fraud risk assessment, mindset, skills, Malaysia

## Introduction

The 2011 Global Economic Crime Survey published by PricewaterhouseCoopers (PwC) International Limited confirms that the economic crime continues to be on the upsurge in Malaysia. Specifically, theft and asset misappropriation become the most common types of economic crime, followed by bribery, corruption, and accounting fraud (PwC, 2011).

To buttress, the Executive Director of PwC in Malaysia asserts that the fraud against governments or state-owned enterprises increased by 29% in comparison with the 2009 figure, that is, the 44% reported in the 2011 survey represents a 57% increase over the 28% reported in the 2009 survey. Mostly affected sectors as a target for crime are hospitality and leisure and financial services (PwC, 2011).

Similarly, the red flags emanating from the Auditor General's 2011 Audit Report on the government financial statements indicate the overspending of allocated budgets and public officials indulge in wasteful

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# 1 Forensic Accounting And Fraud Capability And Competence

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### **Table of Contents 1 Forensic Accounting And Fraud Capability And Competence**

1. Understanding the eBook 1 Forensic Accounting And Fraud Capability And Competence
  - The Rise of Digital Reading 1 Forensic Accounting And Fraud Capability And Competence
  - Advantages of eBooks Over Traditional Books
2. Identifying 1 Forensic Accounting And Fraud Capability And Competence
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an 1 Forensic Accounting And Fraud Capability And Competence
  - User-Friendly Interface
4. Exploring eBook Recommendations from 1 Forensic Accounting And Fraud Capability And Competence

- Personalized Recommendations
  - 1 Forensic Accounting And Fraud Capability And Competence User Reviews and Ratings
  - 1 Forensic Accounting And Fraud Capability And Competence and Bestseller Lists
5. Accessing 1 Forensic Accounting And Fraud Capability And Competence Free and Paid eBooks
- 1 Forensic Accounting And Fraud Capability And Competence Public Domain eBooks
  - 1 Forensic Accounting And Fraud Capability And Competence eBook Subscription Services
  - 1 Forensic Accounting And Fraud Capability And Competence Budget-Friendly Options
6. Navigating 1 Forensic Accounting And Fraud Capability And Competence eBook Formats
- ePub, PDF, MOBI, and More
  - 1 Forensic Accounting And Fraud Capability And Competence Compatibility with Devices
  - 1 Forensic Accounting And Fraud Capability And Competence Enhanced eBook Features
7. Enhancing Your Reading Experience
- Adjustable Fonts and Text Sizes of 1 Forensic Accounting And Fraud Capability And Competence
  - Highlighting and Note-Taking 1 Forensic Accounting And Fraud Capability And Competence
  - Interactive Elements 1 Forensic Accounting And Fraud Capability And Competence
8. Staying Engaged with 1 Forensic Accounting And Fraud Capability And Competence
- Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers 1 Forensic Accounting And Fraud Capability And Competence
9. Balancing eBooks and Physical Books 1 Forensic Accounting And Fraud Capability And Competence
- Benefits of a Digital Library
  - Creating a Diverse Reading Collection 1 Forensic Accounting And Fraud Capability And Competence
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine 1 Forensic Accounting And Fraud Capability And Competence
- Setting Reading Goals 1 Forensic Accounting And Fraud Capability And Competence
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of 1 Forensic Accounting And Fraud Capability And Competence

- Fact-Checking eBook Content of 1 Forensic Accounting And Fraud Capability And Competence
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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