

Forensic Accounting Research Proposal

1.Scope of Research
Forensic Accounting and Financial Criminology

2. Proposed Research
The Needs of Good Forensic Accounting Skills in Public Sector Working Environment

3.Research
Background

Forensic accounting may not be a new field in accounting. However it becomes so important recently and has been an interest to various stakeholders, from the government, investors, and practitioners to regulatory bodies. In public sector, the increment in frauds, money laundering, corruptions, illegal or unethical acts and other wrongdoings are the main factors to support the needs of forensic accounting skills in public sector working environment especially public sector accountants.

This research is to study the needs of good forensic accounting skills in public sector working environment especially within public sector accountant.

The arise issues are:
a) What are the criteria needed to be a good forensic accountants? b) What kind of frauds that always connected to forensic accounting? c) What are services that can be provided by public sector forensic accountants.

Thus, this research is aimed on finding the correlation on the combination variables such as working experience, additional skills and knowledge from other diciplines that can help to create the good public sector forensic accountant.

4.Research
Methodology

1. In the early stage, research will be done in the form of pre-masters studies and through journals, books and articles as a basic reference from various information. 2. Questionnaires will be forwarded to the selected respondents in order to get their feedbacks on issues highlighted. 3. The data from the questionnaire will be analysed. 4. The finding from the final research will be written in a form of thesis. The final result will unveil the information on what ate the factors that contribute the public sector accountants in becoming good forensic accountants .

5. Research

Objectives

1. To identify the roles of public sector forensic accountants. 2. To identify the personal and interpersonal skills needed to be good public sector forensic accountant. 3. To identify the correlation on whether knowledge from other fields will as well as working experience be added advantages on shaping good public sector forensic accountants. 4. To identify the area of investigations done by public sector forensic accountants which differs from the services of a “traditional accounting” 5. To identify what are the challenges ahead waiting for public sector forensic accountants.

The main objective is Accountant General’s Department (AG) can use all the information gather from this research in grooming and training public sector accountants to be well equipped with the required skills in the forensic accounting. At the same time AG can enhance and broaden the function of its Internal Audit Division to the extent that they can cooperate with other government departments or agencies which engaged in enforcement and investigation in the field of commercial crimes and fraud like Malaysia Anti Corruption Commission (MACC) and Royal Malaysia Police Force. This is also in line with the government’s aim in producing and enhancing human capital to the excellent level so that public delivery system can also be improved.

6. Research

Outline

In brief, this research combines 2 variables namely independent and dependent variables. A variable, as opposed to a constant, is simply anything that can vary. If we were to study the effects of working experience, knowledge from other fields and additional skills on forensic accountants performance, we might look at the number of cases that the forensic accountants have succeeded in solving it in some specific time. So, the working experience, knowledge from other fields and additional skills that ones forensic accountant poses are considered independent variables.

Whereas dependent variable (DV), or outcome variable, is dependent on our independent variable or what we start with. In this study, the number of cases that the forensic accountants have succeeded solving in some specific time, would be our dependent variable because it is dependent on working experience, knowledge from other fields and additional skills that ones forensic accountant poses.