## **INDEX**

4th industrial revolution, 2, 91–92, 97–103

accountability, 9–10, 23 accounting graduates, 39, 41 accounting profession, 47 adaptability skills, 28–29, 33–34, 38–39

Agency Theory, 1, 3
Amanah Raya Berhad, 18, 20
anglelist, 115
Audit Act 1957, 7, 9, 12
Audited Report, 7–8, 22–23
auditing profession, 123, 125–
27, 133

Auditor General Office, 11 Auditor General Report, 7–9, 11–13, 15–16, 18,

Capital Reduction Theory, 72 confidentiality, 124, 127, 132 Corruption Perceptions Index, 46 crowdfunding concept, 110 crowdfunding definition, 111 crowdcube, 114

dependent, 52, 56, 61, 77, 80

digital skills, 91, 93, 96, 102–04 eperolehan, 18, 20 economic men, 1 Economic Planning Unit, 20 employability, 27, 42, 92 environmental, 1–2, 14, 67, 69 equity crowdfunding, 2, 109, 112–15, 118–19, 132, 136 ESG, 67 – 82 ethical behaviour, 52, 57, 123–25, 129 ethics, 2, 10–11, 46–48, 50–58, 60–62, 123–29

federal constitution, 9, 11–12

generic skills, 1, 27–28, 31–32, 37–39, 41–43 governance, 1–2, 7, 10, 14, 22–23, 53, 62, 67, 72 government linked companies, 13

Immanuel Kant, 2, 4, 8 independent variable, 50, 54, 59, 75 integrity, 9–11, 48, 51–52, 123– 24, 126–27, 129 job competition model, 27 postulates, 3–4 John Stuart Mill, 2 problem solving skills, 28, 30, 33, 35, 38, 40 leadership skills, 28–30, 33–35, procurement management, 14, 38 - 4018 - 22Legitimacy Theory, 71 promotional activities, 27, 28, 31 - 32Malaysian Anti-corruption public sector, 2, 7–9, 11–15, 19, Commission, 11 21, 23Malaysian Institute of Integrity, Role of Theory, 3 11 MINDEF. See Ministry of resource-based, 71 Defence return on assets, 72 Ministry of Defence, 9, 15, 17– return on equity, 72 Ministry of Education, 8, 10, self-efficacy, 50–55, 53–55, 58– 15, 18, 21 62,92self-interest, 3 Ministry of Finance, 8, 14–15, 18 sense of duty, 2 moderating variable, 68, 74– soft skills, 2, 91, 92 97–103 75, 78 subjective norms, 49, 52–55, MOE. See Ministry of 58–60, 62 Education teamwork skills, 27–28, 30–33, MOF. See Ministry of Finance 36, 38, 41, 128 Mintz and Morris, 48–50, 61 theoretical framework, 4, 53 thurow, 27, 31 NAD. See National Audit Department Utility of Theory, 1–2, 25 National Audit Department, 7, 9, 12–13, 89 value creation theory, 71–72, 75, 90 Planned Behaviour Theory, 1, value destruction theory, 71, 75 49-50, 53 work readiness, 92, 94–95, 100, Positive Accounting Theory, 1 105-06, 108