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Disclosure of Accountability Practices on Websites of Malaysian City Councils

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ABSTRACT

Accountability in the public sector has been widely scrutinised due to the increasing demand from various stakeholders including the public. Disclosure practices could substantially improve the accountability of the public sector through the usage of technology, i.e., websites. This paper examined the extent of the disclosure of accountability practices (DACP) on the websites of the entire Malaysian city councils. A content analysis was carried out to analyse the content of official websites of 14 city council. A Modified Accountability Disclosure Index (MOADI) comprised of 100 disclosure items was adopted to measure the extent of the DACP of Malaysian city councils. There was an average of 59% of the extent of DACP found on the website of city councils. The findings further indicated that the highest and the least frequent information disclosed by the city councils were classified under delivery and other information, respectively. This paper contributes a significant finding which highlights the importance of the website as a medium for discharging accountability to enhance the overall administrative system in local authorities'. The findings provide valuable insights and implications about accountability practices to several groups of stakeholders including the local authorities, regulators, and the community.

KEYWORDS: Accountability Practice, Content Analysis, Website, Local Authority

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INTRODUCTION

The public sector worldwide has received tremendous critiques concerning its inefficient management and lack of accountability. Governments around the world seek to continuously improve public sector performance for a better internal organisation and management when status-quo is not an option (McTaggart & O’Flynn, 2015). Since the 1970s, many reforms had been carried out in the public sector to tackle the issue, especially after the New Public Management (NPM) paradigm in the 1980s. The idea of the NPM as introduced by Hood (1991) was to improve the efficiency of the government, particularly on the quality of public service delivery which was further developed to shift towards the doctrine of public accountability and public administration (Hood, 1995).

The new accountability measures should be actively involved in the delivery of public services (Abidin & Kuppusamy, 2017) and civil servants should be more efficient and accountable (Samaratunge, Alam, & Teicher, 2008). The adoption of information and communication technologies (ICT) is one of the initiatives undertaken by the public sector under the well-known NPM umbrella to enhance public service delivery, produce efficient and accountable civil servants, increase transparency (Aziz, Mohd Amir, & Md Auzair, 2019; Nor, Hudaya, & Novriyandana, 2019), and reduce corruption (Bertot, Jaeger, & Grimes, 2011). Governments around the world have adopted Information and Communication Technology (ICT) as one of the effective mediums (Sofyani, Riyadh, & Fahlevi, 2020) to disseminate information to the stakeholders through the adoption of websites. Given the role of ICT as a channel of communication (Marini, Andrew, & Laan, 2018), the openness and transparency of the information provided are crucial (Jaswa, 2017) to its users for decision making purposes. As the receiver of public funds, the government is accountable to provide information on how such funds are being used.

With regard to the public funds, the local government¹ is the third government tier which is closest to society and acts as the government’s representative to safeguard the welfare of society (Adongo, 2017). There are three different sources of local government income, i.e., taxes, non-tax revenue, and allocations from federal and state governments (Country

1 Local government, local authority, and council are interchangeably used.

Profile, 2017). Since the local government derives its income from taxes (public funds) (Deloitte, 2020), the local government is held accountable to ensure that it is wisely spent to provide quality public services (Adongo, 2017). Furthermore, the local government has a fundamental role to represent and respond to the needs of its local communities. There is a need to increase the level of information disclosure to achieve greater accountability (Gandía & Archidona, 2008) and this can be accomplished by disclosing accountability practices on its website (Marini, et al., 2018). Hence, this paper aims to examine the extent of disclosure of accountability practices on the websites of Malaysian city councils.

This paper is arranged as follows: the next section reviews the literature related to public sector administration and accountability as well as the adoption of the disclosure index in the public sector. The research methodology and instruments used in this study are then discussed. Following the research design is the discussion of the findings of the MOADI and the individual categories of the MOADI. Finally, the paper concludes with the important findings and the potential exploration of accountability practices at other local government agencies for future research.

LITERATURE REVIEW

In the public sector administration, accountability is commonly defined as the duties and responsibilities of civil servants to provide high service quality, to report on the usage of public funds, and who are answerable and may face consequences for any of his or her conduct (Minja, 2013; Bovens, 2006). In the Malaysian public sector, accountability is defined as the responsibility to provide answers and explanations for the actions and performances to concerned parties. In 2007, the Chief Secretary to the government of Malaysia issued a guideline to enhance the governance of the Malaysian public sector in which accountability was highlighted as one of the important elements for a good public sector governance. It is common in the public sector to reward outstanding performance and penalise non-performance (United Nation, 2010). The definition of accountability in the public sector of Malaysia is consistent with the United Nations as well as prior studies (Provost, 2016; Hyndman & Anderson, 1995).

The importance of accountability in the public sector, especially in providing assurance of quality public service delivery, cannot be ignored. Prior studies (Abu Bakar & Saleh, 2016; Samaratunge, et al., 2008) on public sector accountability have proved that the issue has yet to be solved and is still relevant to be explored. In the public sector, accountability is interrelated with the concept of transparency and disclosure (Abu Bakar & Saleh, 2016), which is believed to be able to strengthen communities' confidence and trust towards the government. Ferlie and Pollitt (2005) stated that the disclosure of information by public sector organisations is the key to the improvement of accountability which can be achieved through disclosure of information online, i.e., on the website. A website provides several advantages to an organisation in discharging accountability; for instance, it is an effective tool for communication to the stakeholders: immediate dissemination of information at a low cost (Shahib & Risky, 2017). Furthermore, Lourenço, Piotrowski and Ingrams (2016) summed up that there are three major phases of the accountability process, namely: (i) information disclosure, (ii) debate and discussion, and (iii) consequences.

The needs for the disclosure of accountability have been highlighted in prior studies which covered different types of public sector organisations using different communication channels, i.e., websites or annual reports. Several studies were conducted in the local government organisations to assess accountability (Gabriel, 2017; Lourenço, Sa, Jorge, & Pattaro, 2013). Some studies examined the accountability and transparency of public sector organisations simultaneously (Lourenço, et al., 2013; Bertot, et al., 2011) and some others employed the disclosure index approach to measure the practice of accountability. For instance, based on the Global Reporting Initiative (GRI) index, Shahib and Risky (2017) analysed the content of the Indonesian local government websites to investigate their accountability practices. A satisfactory disclosure level of 63% was reported by the Indonesian local governments. Abu Bakar and Saleh (2016), for example, assessed accountability disclosure in the annual reports of a total of 111 Malaysian Federal Statutory Bodies (MFSB). It was revealed that there was a moderate level of accountability disclosure. The findings from prior studies on accountability practices suggested that, at certain degrees, online disclosure could produce greater accountability practices.

Besides these studies adopting the disclosure index approach, some aimed to investigate the other aspects of online reporting in the public sector, for example, sustainability (Joseph, 2010), stakeholders' engagement (Midin, Joseph, & Mohamed, 2016), quality of performance (Adi, Martani, Pamungkas, & Simanjuntak, 2016), and governance (Stewart, Asha, Shulman, & Ng, 2012). Despite different aspects of reporting being covered, studies on accountability practices in the public sector, especially at the city council level, are scarce which this study intended to explore.

METHODOLOGY

This paper focussed on analysing the content of the websites of the entire Malaysian city councils. Consistent with prior studies (Joseph, Madi, Jangu, Rahmat, & Mohamed, 2018; Shahib & Risky, 2017), the content of the websites were examined using a content analysis technique. The analysis of the websites was carried out in November 2018 during which time there were a total of 14 city councils² in Malaysia, and during which the websites of all the Malaysian city councils were accessible. Consistent with Joseph (2010), collection of the data on the websites were confined to a one-month duration because there were frequent changes of information on websites.

The extent of the disclosure of the accountability practices was measured using the unweighted Modified Accountability Disclosure Index (MOADI). The MOADI had been developed through a rigorous process, based on the two main Malaysian regulatory requirements, namely: (1) the IT guidelines for the Malaysian public sector issued by the Prime Minister's Department, Malaysia, and (2) the IT requirement issued by the Malaysian Administrative Modernisation and Management Planning Unit (MAMPU). Several international (such as, the UN Transparency Index, Global Accountability Index, Accountability Transparency Index) and national (such as, the Accountability Index Financial Management) indexes on accountability and transparency and past studies (Abu Bakar, 2013; Sharma, 2013; Gandía & Archidona, 2008; and Tooley & Guthrie, 2007) were used as secondary references. The index – MOADI, consisted of 100 items and was divided into seven categories, i.e., overview (15 items), management (7 items), core services (24 items), customer management (35 items),

² The total number of city councils in Malaysia increased from 14 city councils to 15 city councils in September 2019 when the Seberang Perai Municipal council achieved its city status.

presentation (6 items), delivery (2 items), and others (11 items). The MOADI served as a comprehensive checklist to examine the extent of the DACP on the websites of the Malaysian city councils since there was no existing Malaysian regulatory checklist of the DACP available. The existence of disclosure was assigned with a score “1”, and “0” for non-existence. An unweighted disclosure index was selected instead of a weighted disclosure index since both systems produced similar results (Hajian & Rostami, 2014) and the unweighted index could reduce subjectivity in determining the weight (Wallace & Naser, 1995).

RESULTS AND DISCUSSION

The results generated for the extent of the disclosure of accountability practices on the websites of Malaysian city councils are discussed in the following section. The results are divided into the overall MOADI results and each category of the MOADI.

Descriptive Results for the Extent of the Disclosure of Accountability Practices

The descriptive results of the extent of disclosure of accountability practices are presented in Table 1. On average, the Malaysian city councils disclosed 59 out of 100 (or 59%) of the total disclosure items in the MOADI. This suggests a “satisfactory level”³ of disclosure. Table 1 further reveals that the maximum number of items disclosed on the websites of the Malaysian city councils was 78 items (or 78%). This consisted of 13 items under overview, 5 items under management, 18 items under core services, 30 items under customer management, 5 items under presentation, 2 items under delivery, and 5 items under others. Whilst the minimum number of items disclosed was 39 items (or 39%).

3 Joseph, et al. (2018) introduced five scales of disclosure index (DI) which were classified into: poor (DI between 0.00-0.20), fair (DI between 0.21 – 0.40), satisfactory (DI between 0.41 – 0.60), good (0.61 – 0.80), and outstanding (DI between 0.81 – 1.00).

Table 1: Descriptive Results for the Extent of the Disclosure of Accountability Practices

	Minimum	Maximum	Mean	Standard deviation
Disclosure of accountability practices	39	78	59	11.97

In comparison with prior studies on the disclosure of accountability information on the websites in the public sector, the disclosure index results of this study were comparatively higher. For example, in examining the disclosure of accountability information on the website of a Malaysian university, Ismail and Abu Bakar (2011) found a total disclosure index of 38.1%. In addition, a similar study conducted by Gandía and Archidona (2008) in examining the determinants of Spanish city council websites found that Spanish city councils revealed a total disclosure index of 47.7%.

Table 2 presents the disclosure index results for each city council. From the results, nine out of 14 councils reported disclosure indexes above the average of 59% (see results in Table 1) from which eight councils obtained “good” disclosure indexes between 60% to 80%. Four councils revealed “satisfactory” disclosure indexes, and the remaining showed “fair” disclosure indexes. Despite their type being city councils and the sizes which were considerably big, there were several city councils reporting poor levels of the DACP on their websites. This suggested that there was less emphasis on accountability practices within the organisations, especially by higher management.

Table 2: Disclosure index results for individual council

Councils number	Disclosure Index (%)
C1	63
C2	66
C3	64
C4	63
C5	68
C6	75
C7	78
C8	52
C9	62

C10	59
C11	39
C12	49
C13	49
C14	39

Overview Category

The overview category is emphasised to provide basic information about an organisation. It consisted of 15 items which were divided into three sub-categories, i.e., access to information, objectives and philosophy, and corporate information. The total frequency for the overview category was 82.38%. Six items under this category showed a total frequency of 100%, namely: address (MOADI 1), contact information (MOADI 2), background and history (MOADI 6), organisation chart (MOADI 9), name of head of local government (MOADI 10), and head of local government message/report (MOADI 15). The findings show that all the councils were committed to disclosing the basic information on their websites because the information was part of the requirements established by the MAMPU since the issuance of the Circular of the Secretary General Ministry of Housing and Local Government in 2008.

Table 3: Frequency for Overview

MOADI	Items	Frequency (%)
	Access information	
1	Address of registered office	100.00
2	Contact information (telephone/fax/email)	100.00
3	Year of establishment	92.86
4	Role/function/main activities	85.71
5	Directory information	85.71
6	Background and history	100.00
	Objective and philosophy	
7	Client charter	92.86
8	Mascot and logo	78.57
	Corporate information	
9	Organisation chart	100.00
10	Head of local government name	100.00

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11	List of main events in the year	57.14
12	Achievements and financial status of programmes, activities, and planning (PAP)	42.86
13	Future prospects and corporate strategies	78.57
14	Growth and development of PAP	21.43
15	Head of local government message/report	100.00
	Total frequency for overview	82.38

Table 3 further reveals that two items with a total frequency of more than 90% were found on the websites of the Malaysian city councils. The items were year of establishment (MOADI 3) and client charter (MOADI 7). On the other hand, growth and development of the PAP (MOADI 14) was found to be the least frequently disclosed item on the websites of the Malaysian city councils with a total frequency of 21.43%. The possible explanation for the low disclosure of item MOADI 14 was that the information was not suitable to be published on the websites as general information. Instead, the information about the growth and development of the PAP could be obtained from the councils upon request. However, the following example of disclosure of item MOADI 14 shows that it was possible for the local councils to disclose information about the PAP on the website:

Council C6

Mayor Statement

Achievement and recognition received:

1. Council C6 ranks 3rd as the cleanest Local Authority in Malaysia. Council C6 has also successfully complied with the ASEAN criteria Clean Tourist City Standard (ACTC) 2018 where an ACTC Awards Presentation Ceremony will be held on January 26, 2018 in Chiang Mai, Thailand.
2. Council C6 has recently added another 13,386 trees which have been included in the Malaysian Book of Records (MBOR) for “The Most Number of Golden Shower (Cassia Fistula) trees planted” which is 5,097 cassia trees.
3. Penang ranks third in Malaysia with the Green Building Index (GBI). There are 30 buildings in total floors of about 11 million square feet, which will reduce CO2 emissions by 25.4 kilograms a year.
4. The number of existing CCTVs will increase from 550 to 900 by the end of 2018. Council C6 is developing an “Intelligent Operation Centre” (IOC) with Video Analytics capabilities.
5. Council C6 will continue to develop Universal Design-based facilities and infrastructure in the hope that the public can walk and cycle without fear of being hit by a motor vehicle.

Management Category

The management category consisted of three sub-categories, namely: strategic planning, quality commitment, and ICT in management. Information classified under this category is amongst the criteria for the Malaysian local governments to obtain a “star” under the Star Rating System⁴ issued by the MAMPU. The management category had a total frequency of 46.94%, which was relatively lower than the finding of Adi, et al. (2016) with a reported frequency of 60%. The reasonable justification is that the disclosure of the items under this category was based on the obligation to comply with the regulatory requirement, i.e., MAMPU. Recognition/ acknowledgement on quality (MOADI 20) had the highest

⁴ Star Rating System for Local Governments in Malaysia had been issued by MAMPU in April 2008 as one of the mechanisms to measure the level of performance of local governments with the objective to improve performance towards service delivery. The four basic criteria under the system are: 1) Management, 2) Core Services, 3) Customer Management, and 4) Community Involvement.

total frequency amongst all the items under this category. This indicated that the Malaysian city councils are committed to ensuring the quality of their administrative systems which eventually improves the quality of service delivery. In contrast, the ICT strategic plan (ISP) implementation status (MOADI 22) was the least disclosed information found on the websites of the city councils.

Table 4: Frequency for Management

MOADI	Items	Frequency (%)
	Strategic planning	
16	Strategic planning	42.86
17	An initiative to branding the LA (e.g.: coffee table book)	64.29
	Quality commitment	
18	ISO 9001:2008 for fundamental service	42.86
19	Benchmarking	50.00
20	Recognition/ acknowledgement on quality	78.57
	ICT in management	
21	ICT strategic plan (ISP)	42.86
22	ISP implementation status	7.14
	Total frequency for management	46.94

Despite a low level of information on ICT in management disclosed by the Malaysian city councils, it plays an important role (Marini, et al., 2018) in ensuring the effectiveness of delivery of public services. This information is relevant to be disclosed as reference for several groups of stakeholders. The following is an example of the disclosure made by city councils for the information classified under the management category:

Council C1

ICT Core Strategic Elements

1. Improve the governance of ICT through standardisation, best practices, guidelines, and the management and coordination to ensure the successful implementation of ICT.
2. Enhance services delivery through improvements in the ICT infrastructure and infostructure.

Core Services Category

Core services focusses on the dissemination of information on the core services provided by councils to the public. There were five sub-categories under core services, namely: licensing and business control policy implementation, planning, building control, project planning and implementation, and law and enforcement. These sub-categories are amongst the core services provided by the local authorities in Malaysia. Table 5 shows that the core services category had a total frequency of 47.32%. Two items were frequently disclosed on the websites of the Malaysian city councils for which the frequency was more than 90%. The items were licensing and business control system (MOADI 23) and law/guideline compliance (MOADI 35). Additionally, half of the disclosure items under the core services category reported a frequency above 50%.

Table 5: Frequency for Core Services

MOADI	Items	Frequency (%)
	Licensing and business control policy implementation	
23	Licensing and business control system	92.86
24	Online licensing for Business	57.14
25	Outdoor advertising billboard implementation [KSU KPKT Circular no. 2/2008]	64.29
26	Unlicensed business enforcement	42.86
	Planning	
27	Online OSC (launch, acceptance, checking and inform the result of application online)	64.29
28	Document checklist for all types of OSC application	71.43
29	Standard Document Checklist Template and Detailed Checklist of External Technical Agency (2 nd Edition)	71.43
30	Enforcement on breach of planning requirements – reminder notice and penalty	42.86
31	Availability of Safe City Committee	21.43
32	LA actions to support NKRA: Reduce street crime (campaign)	42.86
33	LA actions to support NKRA: Reduce street crime (CCTV installation)	35.71

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34	LA actions to support NKRA: Reduce street crime (cooperation with PDRM and others)	21.43
	Building control	
35	Law/guideline compliance	92.86
36	Availability of incentives for improvement of old buildings/legacies (painting)	7.14
37	Availability of incentives for improvement of old buildings/legacies (equipment facilities)	21.43
38	Availability of incentives for improvement of old buildings/legacies (gotong-royong)	14.29
39	Availability of incentives for improvement of old buildings/legacies (financial contribution)	0
40	Landscape maintenance	50.00
41	E-rental Council building and other services	71.43
	Project planning and implementation	
42	Provide brief project (requirements for site, design, and allocation)	64.29
43	Use of e-application system in PBT projects management which use allocation provided by the local authorities of BP1	64.29
	Law and enforcement	
44	By-laws (UUK) used	71.43
45	Compound cancellation/reduction system under UUK	50.00
46	ISO for law enforcement	0
	Total frequency for core services	47.32

There were two items not disclosed on the websites by all the city councils, namely the financial contribution for the improvement of old buildings (MOADI 39) and the ISO for law enforcement (MOADI 46). The information was not disclosed on the websites due to the fact that the information was considered as ‘classified documents’⁵ or the information was not provided as stand-alone information but was included in other documents, such as the strategic planning report or annual report.

5 Official Secrets Act 1972 specified that official documents, information, and material may be classified as “top secret”, “secret”, “confidential” or “restricted”, as the case may be, by a Minister, the Chief Minister of a State or such public officer appointed under section 2B of the Official Secrets Act 1972.

Local authorities are always committed to providing quality services to the stakeholders (Siddique, 2006). The disclosure of information about the councils' core services is essential to create awareness amongst members of society on the local authorities' commitment to provide a better living environment for them. There have been several actions taken by local authorities to support the initiative of the National Key Result Areas (NKRA) to reduce street crimes, including campaigns, CCTV installation, and cooperation with the police department. This information was disclosed on the websites of the city councils for reference by the public. The following is an example of the disclosure of information to support the NKRA:

Council C12

CCTV Monitoring

24 high definition CCTVs have been installed in Council C2 areas and amongst the areas are at Jalan Satok and Jalan Kulas, at commercial centres like India Street and Satok, at public places like Kuching Waterfront and Padang Merdeka, and housing areas like Bandar Baru Semariang. CCTV monitoring is focused on issues such as crime, maintenance, emergencies, obstructions, and others. The CCTV control centre operation is 24 hours. In emergencies like flood coordination via CCTV, it seems to be effective.

Customer Management Category

This category provides information related to frontline services and community involvement. It highlighted the services provided and activities organised by local authorities for the local community. Table 6 shows that the total frequency for customer management was 57.55%. It was further revealed that from this category, five items were 100% disclosed on the websites by the Malaysian city councils. The items were customer facility (MOADI 47), complaint management: channels for acceptance of complaints (MOADI 62), and feedback on complaints (MOADI 65). other agencies (MOADI 69), and PBT coverage of PBT programmes (MOADI 72). The first three items were classified under frontline services, whilst the remaining were under community involvement.

It has also been discovered that two items had a total frequency of more than 90%, namely information on customer service counter (MOADI 47) and social media – Facebook, twitter, Flickr (MOADI 66). The items

served the needs of two different age groups, particularly on how they obtained the required information. The first information on the customer service counter facilitated the needs of the older generation whilst the later suited the needs of the younger generation.

Table 6: Frequency for customer management

MOADI	Items	Frequency (%)
	Frontline services	
47	Customer service counter	92.86
48	Customer facility	100.00
49	Provide mobile payment facility (example: mobile counter, officer and others)	57.14
50	Availability of branch office	42.86
51	Provide services after working hours	35.71
52	Availability of integrated counter	50.00
53	Payment method at post-office/bank/other PBT/council office/kiosk	64.29
54	Online Application of Car Parking Coupon/ Car Park Application	7.14
55	Customer service mission statement	78.57
56	Provide customer charter for all core services	85.71
57	Service performance assessment	85.71
58	Level of customer charter achievement	78.57
59	Provide complete and full information on services such as brochure, posters etc.	50.00
60	Availability of customers' suggestion box	71.43
61	Questionnaire on the level of customers' satisfaction	71.43
62	Complaints management: channels for acceptance of complaints (letter/e-mail/website/portal/telephone/fax/hotline/SMS/face-to-face)	100.00
63	Complaint management officer	14.29
64	Complaint management committee: committee set up	7.14
65	Feedback on complaints through mass media	100.00
66	Social media –Facebook, Twitter, Flickr	92.86
67	Explanation on the use of social media	14.29
	Community involvement	

68	Dialog with business community	42.86
69	Program with other government agencies	100.00
70	Bulletin/Newsletter (at least twice a year)	78.57
71	LA annual report	21.43
72	PBT media coverage of PBT program	100.00
73	Replanting of trees	35.71
74	Recycling programmes	50.00
75	Health programmes – war of dengue, diabetes campaign, obesity	35.71
76	Save energy programmes – earth hour, green technology	50.00
77	Community programmes – <i>gotong-royong</i> , charity	71.43
78	Sport/social programmes – futsal, soccer, cycling	42.86
79	Economy programmes	42.86
80	Clubs/associations	28.57
81	Intelligence community system	14.29
	Total frequency for customer management	57.55

Two disclosure items classified under the frontline services revealed a total frequency of 7.14%, namely: online application of car parking coupon/car park application (MOADI 54) and committee set up for the complaint management committee (MOADI 64). Despite the good practices to disclose this information, the low level of disclosure of the information was expected due to several reasons. First, the information is specified in the Official Secrets Act 1972; second, the disclosure of the information required the approval from higher management; third, the disclosure of some information was not possible if there was no execution of an online system (for example, item MOADI 54). Nevertheless, the disclosure of the information below is highlighted as an example of good disclosure practice by the city councils by providing a link to the application:

Council C2

Car Parking Application – Council C2 Spot

Council C2 Spot is a car parking application which has been used effective 1 May 2016. For further information, please click on the link: mbjbspot.com (<https://mbjbspot.com/>)

Engagement with the community is one of the initiatives that should be undertaken by organisations to improve their accountability (Midin, et al., 2016). Table 6 reveals that, eight out of 14 items classified under community involvement showed a total frequency of less than 50%, which was considered as a low level of disclosure. Malaysian city councils should put more emphasis on the provision and dissemination of information concerning the community to promote awareness of the councils' functions and nurture a sense of belonging.

Presentation Category

Besides the content of information, the presentation of the information disclosed by an organisation is one of the dimensions of financial reporting (Khan, 2016) to which attention should be given. The total frequency of the presentation category was 83.33%. The presentation category emphasised the visibility and format of the websites, whether the websites were presentable or not to the user. All the Malaysian city councils were committed to disclosing information on visibility (frequency was 100%) as shown by the results in Table 7. The importance of the visibility character of a website was emphasised in a prior study where Lourenço (2015) asserted that organisations should ensure that the information is accessible by and visible to the public. It was further claimed that the website is highly visible if it provides mechanisms to users to find the required information.

The information disclosed on the website should be provided in a format which promotes easy process and analysis by the users (Lourenço, et al., 2013). It was further claimed that there are three possible formats of information that should be recognised by organisations, namely: directly processable, extractable, and image. Table 7 reveals that image (MOADI 85) had the highest frequency (92.86%) amongst all the items under the format. Whilst extractable text document (MOADI 86) was the least frequent item disclosed on the websites of the city councils with only 21.43% of them disclosing the item.

Table 7: Frequency for Presentation

MOADI	Items	Frequency (%)
	Visibility	
82	Item reference in main page	100.00
83	Item reference in site map	100.00
84	Item appears when search by relevant words	100.00
	Format	
85	Image (e.g.: protected PDF)	92.86
86	Extractable (e.g.: text document)	21.43
87	Audio/video content	85.71
	Total frequency for presentation	83.33

Delivery Category

Mode of delivery is one important criteria for transparent website where the relevancy of the information obtained can be assessed (Lourenço, et al., 2013). The mode of delivery of a website emphasises providing more detailed information on its own or by providing a hyperlink to another file. There were two items under the delivery category, namely hyperlink (MOADI 88) and autonomous (MOADI 89). As shown in Table 8, both the items under the delivery category were found on the websites of all the Malaysian city councils, which indicated that the councils were effective in providing information, and it is one of the efforts to ensure that the public can obtain as much information as they want from the websites.

Table 8: Frequency for delivery

MOADI	Items	Frequency (%)
	Delivery mode	
88	Hyperlink	100.00
89	Autonomous (when the information item is made available “on its own”)	100.00
	Total frequency for delivery	100.00

Other Information Category

Other information provides information which cannot be found under other categories of the MOADI. There were 11 items under this category and they were divided into three sub-categories of other information, namely: financial information, complementary information, and government data. The total frequency for the other information category was 44.16%. There was one item which was disclosed on the websites of all the Malaysian city councils, namely information on environmental impact (MOADI 96), indicating that greater attention has been placed by city councils on the environmental issue. This was supported by a high level of disclosure (at 92.86%) of the other two items related to the environment, i.e., unit dealing with environmental issues (MOADI 97) and tourism information and interesting places (MOADI 98).

Table 9. Frequency for other information

MOADI	Items	Frequency (%)
	Financial information	
90	Financial information	21.43
91	Budget	28.57
	Complementary information	
92	Personnel employed	50.00
93	Information on employees' training and benefits	0
94	Amalgamated National Union Local Authorities Employees (ANULAE)	14.29
95	Code/policy/guidelines concerning employment and employees	0
96	Any information on environmental impact	100.00
97	Unit dealing with environmental issues	92.86
98	Tourism information and interesting places	92.86
	Government data	
99	Open Government Data	50.00
100	Government Cloud	35.71
	Total frequency for other information	44.16

The results as in Table 9 further revealed that all the Malaysian city councils did not disclose two items classified under the complementary information. The items were employees' training and benefits information (MOADI 93) and code/policy/guidelines concerning employment (MOADI 95). The possible justification for zero disclosure of these items was that the information was provided by the organisation for internal purposes which had no connection with the public. Furthermore, a low level of disclosure of information on the websites of government agencies is expected as the disclosure is subject to compliance with several bureaucratic procedures (Joseph, et al., 2018).

Financial and budgetary information (MOADI 90 and MOADI 91) were amongst the items with a low frequency, indicating a low level of disclosure of these items on the websites. Lourenço (2015), in assessing the open government of Portuguese and Italian municipalities, had included the financial and budgetary information as one of the items in the disclosure index. Despite the unfavourable results, the disclosure of the information on the websites by some of city councils showed that the information was important because it portrayed a council's level of transparency. Furthermore, the information informed the public on whether a council had a healthy or unhealthy financial position.

Council C3

ANULAE⁶ Council C3 – Purpose of establishment

- Obtain and maintain a fair and equitable payroll, work security, reasonable time and conditions, and provide advice and assistance regarding those things.
- Establish relationships between employers and employees.
- Provide assistance and welfare schemes to members.
- Organise courses, seminars, and dialogues.
- Increase efficiency and discipline amongst experts.
- Develop awareness amongst members of task awareness that overcomes social barriers.

6 The Amalgamated Nation Union Authorities Employees (ANULAE) or the National Union of Workers of Local Authorities is a Workers Union of the Local Authorities established on 1st April 1963. The ANULAE joined with more than 100 Public Sector Trade Unions to form the Union of Workers in Public Service (CUEPACS). The Union of Workers in the Public Service (CUEPACS) was established on October 23, 1957. The purpose of the CUEPACS was to improve working conditions, such as hiring, working time, promotion, discipline, payroll, allowance, and other benefits of retirement of members.

A recent agenda carried out by the Malaysian government to improve the transparency of the Malaysian public sector was the implementation of Open Data. The idea of Open Data is related to an “open government” whereby some data should be available to everyone who wish to use it and no restrictions should be imposed to obtain such data. In the Malaysian public sector, an Open Data system has been implemented by the MAMPU for several purposes including improving public service delivery, enhancing government transparency, increasing community involvement, and encouraging an effective policy implementation (MAMPU, 2017). The following example is an actual disclosure of Open Data on a city council website:

Council C14

Open Data

The Malaysian Government is implementing open data to facilitate people in accessing and downloading the Government data online through the official portal <http://www.data.gov.my> (<http://data.gov.my/>). Sarawak Government Open Data (http://www.data.gov.my/data/ms_MY/dataset?_organisation_limit=0&organisation=sarawak-state-government) is also made available through the portal. Use of government open data is bound to ‘(<http://www.data.gov.my/page/termsfuse>) Terms of Use of Government Open Data 1.0’(<http://www.data.gov.my/page/termsfuse>)

CONCLUSION

Due to the development of information technology, the use of websites amongst local authorities was deemed to improve public sector accountability at the lowest tier of government and promote transparency. This paper examined the extent of the disclosure of accountability practices on the websites of Malaysian city councils. The MOADI was developed to measure the extent of the DACP. The results suggested that the extent of the DACP on the websites of Malaysian city councils was at a “satisfactory level” and comparatively higher than similar studies carried out in Malaysia. The delivery category had the highest frequency amongst all the categories of the MOADI which turned out to be the most disclosed category on the websites. It was further found that 17 items of the MOADI were disclosed on the websites of all the Malaysian city councils and four items of the MOADI were not disclosed at all.

The findings of this paper make several contributions and implications academically and practically. First, the findings contribute to the disclosure practices on the websites by local authorities which could improve the accountability of the local authorities. Second, this study contributes to the body of literature on disclosure practices in the context of public sector agencies. Third, due to the unavailability of regulatory guidelines of the information that should be disclosed on the websites, the disclosure index, i.e., MOADI, could be used as an additional checklist to assist and enhance the disclosure practices of Malaysian city councils. Fourth, for management purposes, the higher management of local authorities could adopt the MOADI to assess their DACP internally prior to audits by higher authorities that are usually carried out once every two years. Hence, the local authorities would eventually portray greater transparency and accountability. In this sense, local authorities should become role models to the public for their commitment to uplift their accountability.

Despite the valuable contributions and implications, this study is subject to limitations. First, this paper adopted an unweighted scoring index system to examine the quantity of information disclosed, hence, ignoring its quality aspect. Second, the extent of the DACP has been examined only for a period of one month which represented the accountability practices for the period under study. Therefore, the results cannot be generalised to represent the accountability practices for future periods.

Since the disclosure index used in this paper is an unweighted scoring system, future researchers may consider adopting a weighted scoring system in which comparisons of findings can be made. The use of the disclosure index can be extended to examine the extent of disclosure of accountability practices on the websites of Malaysian municipal and district councils as well as other government agencies. Apart from the website as a medium of disclosure and discharging accountability, future research may consider examining other technology-based mediums of discharging accountability, such as social media (Facebook and WhatsApp), due to its widespread use by many organisations.

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