

ASSESSMENT OF ACCOUNTABILITY PRACTICES IN THE PUBLIC SECTOR IN MALAYSIA

Jamaliah Said¹, Md. Mahmudul Alam^{2*}
and Razana Juhaida Johari³

¹Accounting Research Institute, Universiti Teknologi MARA, Malaysia
Email: jamaliah533@salam.uitm.edu.my

²School of Economics, Finance and Banking, Universiti Utara Malaysia
E-mail: rony000@gmail.com

³Faculty of Accountancy, Universiti Teknologi MARA, Malaysia
Email: razana@salam.uitm.edu.my

ABSTRACT

Ensuring accountability in the public sector is a very crucial issue as it could lead to failures in governance, fraud, inefficacy, corruption as well as weak financial management. This study evaluated the state of the present accountability practices among public sector employees from various Malaysian service schemes. Primary data were collected, using a questionnaire survey approach with 194 heads of departments in the Malaysian federal ministries. Data was collected in accordance with the perspective of 12 factors in accountability practices, using a five-point Likert scale. Factor analysis and descriptive statistics were utilized for data analysis. In addition, data reliability was checked by the Cronbach's alpha test; data normality was examined by the Skewness and Kurtosis tests, and data validity was tested by using the Kaiser-Meyer Olkin test and Barlett's test. The findings show that 94.9% of the participants reported that they practised accountability within their departments. Nevertheless, the priority for these accountability factors varied according to the service schemes. In general, the perceived accountability practice was the highest within the group in the administrative scheme and the lowest among the employees under the accounting scheme.

Keywords: public sector, accountability, factor analysis, Malaysia

ARTICLE INFO

Article History:

Received: 10 December 2017

Accepted: 15 February 2018

Published: 30 April 2018

INTRODUCTION

Over the past decades, the concept of accountability has become increasingly important in organizational practices since it plays a greater role, particularly in public administration (Nyamori, Abdul-Rahaman & Samkin, 2017; Weistein, 2017; Aziz et al., 2015; Green, Vandekerckhove & Bessire, 2008). Many authors have defined accountability differently. This is because there are different shades of meanings or interpretations and practices of accountability. The differences in the meaning and practices of accountability are seen vividly through new organization structures that have been introduced in recent decades (Green et al., 2008).

The term accountability cannot be determined accurately since many researchers have extensively debated on its definition. In general, accountability is known as the internal and external duty from an individual or organization to be accountable for their activities, accept responsibility for them and disclose the result in a transparent way, which includes the responsibility for money or other entrusted property (Huse, 2005; Iyoha & Oyerinde, 2010; Almquist et al., 2013; Aziz et al., 2015). According to Roberts and Scapens (1985), accountability refers to the relationship between the giving and demanding of reasons for any conduct in any organization.

However, the concept of accountability is broad, and every researcher has his or her own opinion and definition in terms of accountability. Differences in defining accountability and the broader aspect of the concept of accountability are supported by Nyland and Pettersen (2015), and they have defined accountability, which is related to the nature of the relationship, which generates a diversity of definitions.

Since accountability is one of the criteria for good governance, the term accountability is conveyed as an image of trustworthiness and transparency of the organization to the public (Said & Jaafar, 2014). Accountability is always related and has become one of the criteria to good governance because it implies public organizations that conduct public matters and manage public funds in a way fundamentally free from abuse and corruption as well as obey the rule of law (Morrell, 2009; Bhuiyan & Amagoh, 2011).

Jayasinghe and Soobaroyen (2009) stated that the role of “trust” was really important to be acknowledged since it was highlighted as a critical factor, underpinning the informal and socializing accountability relationships. Yaakob et al. (2009) added that accountability was often associated with such concepts, such as answerability, blameworthiness, responsibility, liability, and other terms associated with the expectation of accounting. According to Gray et al. (2006), and Nyland and Pettersen (2015), the definition of accountability is related to the rights of society which are stakeholders within a society and also the rights that emerge from the relationship between the accountor and the accountee or between the principals and agents. In addition to that, King (1992) defined accountability as a management philosophy by which individuals are held liable or accountable for how well they use their authority and live up to their responsibility of performing the predetermined activities.

Accountability is always related to good governance, and it implies public organizations that conduct public matters, manage public funds and guarantee the realization of human rights in a way fundamentally free from abuse and corruption as well as obey the rule of law (Aziz et al., 2015; Isandla Institute, 2017). That is why, it is important for the organization like public sector to have good governance in order to improve the public trust towards government. In order to ensure the existence of good governance, the factor of accountability is very crucial. Even in politics, accountability is a crucial factor in determining good governance, especially in the representative democratic system (Yaakob et al., 2009).

Therefore, to obtain public trust, a government needs to improve its effectiveness and quality because every citizen or public all over the world has been claiming for better accountability from the government. Accountability in the public sector requires the government to be answerable to the public and be justified about the source and utilization of public resources since the public have the right to know and receive the facts and figures which would assist them to decide the destiny of their elected representatives (Christensen & Skærbæk, 2007; Læg Reid, Verhoest & Jann, 2008; Jorge de Jesus & Eirado, 2012; Almquist et al., 2013; Subramaniam, Stewart, Ng & Shulman, 2013; Gabriel, 2017).

Moreover, Green et al. (2008) added that there were several steps to increase accountability as suggested by Prosen (2006), and the increase of accountability can happen by establishing the organization's top three objectives. The objectives relate to assigning each team member his or her objectives, asking each of team member what he or she needs to win, agreeing on what the leader will do to help, doing the follow up, sharing lessons learned, and lastly getting the reward result.

The government of Malaysia recently has realized that in order to achieve Vision 2020 and the goal to become a high income nation by 2020, the government itself needs to equip the nation with high class mentality citizens with the attitude of upholding high ethical value (Iyer, 2011). Therefore, it is affirmed that accountability plays a major role in ensuring the good governance within the organization, especially in the public sector.

This study examines the accountability practices in the public sector in Malaysia. This study has selected Malaysia since quite a number of grave issues are found in the public sector, and they are related to corruption, fraud, governance failures, poor financial management, etc. These occurrences have raised numerous questions or eyebrows about the accountability of the public sector in its obligation to uphold the public's trust. This study hopes to help the government to discover the key factors that would be able to nurture and promote the accountability value in the government sector.

RESEARCH METHODOLOGY

Data Collection and Sampling

This study collected data using a questionnaire survey from the heads of departments of six Malaysian federal ministries from January to June 2016. The six selected ministries included (i) the Ministry of Education, (ii) the Ministry of Communication and Multimedia, (iii) the Ministry of Defence, (iv) the Ministry of Health, (v) the Ministry of Rural and Regional Development, and (vi) the Ministry of Agriculture and Agro-Based Industry. These ministries were chosen as they were the frequently reprimanded ministries in relation to issues, such as integrity, accountability, mismanagement and ethics in the Auditor General Report for three consecutive years, i.e. from 2012 to 2014.

In total, there are 402 sub-departments under these six ministries. The target sample of the study was 210 and the sample was chosen, using the systematic random sampling method and using every two listed departments under each ministry. The selection process began with a department’s second list followed by the fourth list, the sixth list, etc. until it reached 402 and ended up with 210 items in the sample. Lastly, 194 questionnaires from 210 target samples were utilized in analysing the data.

Measurements of Variables

The participants were required to offer their perspective on the practices that promote accountability in their department by utilizing a five-point Likert scale that ranged from 1 (strongly disagree) to 5 (strongly agree). Accountability was measured by using 12 items that were adapted from the study of Geer (2009) and Shaoul et al. (2012). Table 1 represents the measured items used in this study.

Table 1: Factors of Measuring the Accountability in The Malaysian Public Sector

Code	Description of Items
AC1	Ensures that there is a strategy for regular and effective communication with all stakeholders-public, customers, funders, etc.
AC2	Supports the process of learning from mistakes and successes, ensuring that external views are taken into account.
AC3	Upholds and applies the principles of equality and diversity and ensures that we are fair and open to all sections of the community.
AC4	Recognizes the organization’s responsibilities towards its wider communities, society, and the environment.
AC5	Sets clear operating goals to be achieved every year.
AC6	Maintains detailed and up-to-date records for supplies, office equipment, and other department.
AC7	Fosters collaboration with other related agencies as well as with other organizations.
AC8	Ensures that funds are used properly and appropriately in the manner approved by the authority.
AC9	Provides complaints and redress mechanism.
AC10	Produces several performance measures concerning the quality of services.
AC11	Places high responsibility on its employee to be highly efficient and effective.
AC12	Places high emphasis on giving prompt assistance to resolve enquiries or complaints from the customers.

Analysis of Data

The collected data was analysed using the descriptive statistics and factor analysis techniques. Descriptive statistics is normally utilized to analyse the overall features of the data; on the other hand, factor analysis is utilized to calculate data consistency in the study. In addition, the data reliability was measured utilizing the Cronbach's alpha test and data normality was examined by the Skewness and Kurtosis tests. Lastly, data validity was tested using the Kaiser-Meyer Olkin test and Barlett's test.

FINDINGS AND DISCUSSION

Demographic Profiles

The respondents were asked to provide some demographic information, including gender, ethnicity, age, academic qualification, type of qualification, job position, department, grade, and working experience. Table 2 provides the summary of the demographic information.

Table 2: Respondents' Demographic Information

Demographic Profiles		Frequency (N=194)	Percentage (%)
Gender	Male	79	40.7
	Female	115	59.3
Ethnicity	Malay	176	90.7
	India	11	5.7
	Chinese	7	3.6
Age	20 – 30 years	24	12.4
	31 – 40 years	64	33.0
	41 – 50 years	74	38.1
	51 years and above	32	16.5

Demographic Profiles		Frequency (N=194)	Percentage (%)
Academic Qualifications	Degree	100	51.5
	Master	90	46.4
	PhD	4	2.1
Types of Qualifications	Accounting	98	50.5
	Non Accounting	96	49.5
Job Position	Supporting Staff	7	3.6
	Management and Professional	176	90.7
	Top Management	11	5.7
Department	Accounting	45	23.2
	Administrative	78	40.2
	Auditing	10	5.2
	Finance	46	23.7
	Others	15	7.7
Grade	41	101	52.1
	44	21	10.8
	48	70	36.1
	52	2	1.0
Working Experience in the Current Organization (no. of years)	Less than 1 year	11	5.7
	1 – 3 years	10	5.2
	4 – 5 years	23	11.9
	5 years and above	150	77.3

The result of the demographic profile shows that 59.3% of the respondents were female. As much as 38% of the respondents were in 41-50 years old age group followed by 33% in 31-40 years old age group. Most of the respondents were Malays, comprising of 90.7%. All the respondents had a minimum qualification of a bachelor's degree.

The job position of 90.7% of the respondents shows that they were at the management level and professionals. 40% of the respondents were in the administrative job scheme and 23.7% were in financial services, with only 5.2% in auditing job scheme. The remaining 7.7% were from other departments, such as officers in the tax, legal, health, education, information & technology, and procurement departments. 52.1% of the respondents were from Grade 41, with 36.1% in Grade 48, and 10.8% in Grade 44. Those with more than 5 years of work the present organization stood at 77% and 12% had 4 to 5 years working in the present organization.

Factor Analysis

Factor analysis was used to ensure the variable consistency and to determine accountability. In this study, the factor loading of all the items were higher than 0.5 with exceptions on item AC10 as shown in Table 4. Thus, after removing this item, the factor loading values ranged from 0.5 (AC3) to 0.74 (AC4). It shows that 11 out 12 variables were usable in measuring accountability in the Malaysian public sector.

Descriptive Analysis

Evaluation by service schemes

Based on all the groups of service schemes, the average highest result for all the accountability factors were measured at 4.5 by the group on administrative scheme, and the mean lowest score was measured at 4.2 by the group on education scheme (Table 3). In addition, schemes on audit was less than the average overall score.

Table 3: Accountability Factors Based on the Service Schemes

Service Schemes	AC1	AC2	AC3	AC4	AC5	AC6	AC7	AC8	AC9	AC10	AC11	AC12	All Average
Accounting	4.2	4.0	4.4	4.3	4.2	4.3	4.4	4.2	4.3	4.2	4.4	4.2	4.2
Administrative	4.4	4.0	4.6	4.7	4.4	4.6	4.6	4.4	4.6	4.3	4.7	4.3	4.5
Audit	4.3	4.1	4.1	4.7	4.3	4.4	3.9	4.1	4.3	4.4	4.5	4.3	4.3
Finance	4.3	4.0	4.6	4.6	4.4	4.5	4.6	4.4	4.7	4.4	4.6	4.3	4.4
Others	4.2	4.1	4.3	4.3	4.3	3.9	4.3	4.1	3.9	4.1	4.2	4.3	4.2
Mean	4.3	4.0	4.5	4.5	4.3	4.5	4.5	4.3	4.5	4.3	4.5	4.3	4.4
Factor Loading	0.54	0.70	0.50	0.74	0.57	0.58	0.59	0.64	0.61	0.39*	0.73	0.54	

* The factor loadings of the parameters less than 0.5 are considered as not suitable to measure accountability for Malaysian public sector

The group on accounting service scheme scored a total average of 4.2; on the other hand, its highest score was measured at 4.4 for AC3, AC7, and AC11. Moreover, the score for factors AC2 was lower compared to the average accountability scores of the group. The group in the administrative scheme averaged a total score measured at 4.5; on the contrary, the highest score was measured at 4.7 for the AC4 and AC11 factors. In addition, the lowest score was measured at 4.0 for AC2 factors. Moreover, the score for AC1, AC5, AC8, AC10, and AC12 were lower than the average accountability scores of the group. The group on the audit scheme averaged a total score measured at 4.3; on the other hand, the highest score was measured at 4.7 for the AC4 factor, and the lowest score measured at 3.9 for the AC7 factor. Moreover, scores for the factors of AC2, AC3, and AC8 were lower compared to the average accountability scores of the group. The group finance scheme's average total score was measured at 4.4; on the contrary, the highest score was measured at 4.7 for the AC9 factor, and the lowest score was measured at 4.0 for AC2 factors. Additionally, the accountability scores for AC1 and AC12 were lower compared to the overall average accountability scores of the group.

Evaluation by Accountability Factors

The study attempted to measure the accountability practice in the public sector, using 12 items. Based on the respondents, a total average of 94.9% agreed that they practiced the accountability factors as shown in Table 4. Based on all the factors of accountability, the highest mean score was at 4.5 level for factors AC3, AC4, AC6, AC7, AC9, and AC11. However, the lowest mean score was at 4.0 level for factor AC2 as shown in Table 3.

Table 4: Frequency Scores of Factors of Accountability

Score	AC1	AC2	AC3	AC4	AC5	AC6	AC7	AC8	AC9	AC10	AC11	AC12	All Average
1	0	0	0	0	0	0	0	0	0	0	0	0	0.0
2	0	0	0	0	0	4	1	0	2	0	0	1	0.7
3	6	6	10	12	6	10	12	9	13	10	9	7	9.2
4	128	177	75	66	118	73	72	121	66	118	74	126	101.2
5	60	11	109	116	70	107	109	64	113	66	111	60	83.0
Disagree (1-2)	0	0	0	0	0	4	1	0	2	0	0	1	0.7
Agree (4-5)	188	188	184	182	188	180	181	185	179	184	185	186	184.2
Disagree (1-2) %	0.0	0.0	0.0	0.0	0.0	2.1	0.5	0.0	1.0	0.0	0.0	0.5	0.3

Agree (4-5) %	96.9	96.9	94.8	93.8	96.9	92.8	93.3	95.4	92.3	94.8	95.4	95.9	94.9
Minimum	3	3	3	3	3	2	2	3	2	3	3	2	3
Maximum	5	5	5	5	5	5	5	5	5	5	5	5	5
Std. Dev.	0.5	0.3	0.6	0.6	0.5	0.7	0.6	0.5	0.7	0.6	0.6	0.5	0.3

In terms of the results of the study, based on the factors on practicing accountability in the public sector, 96.9% of the respondents claimed that they *ensure there is a strategy for regular and effective communication with all stakeholders-public, customers, funders etc.* (AC1) as shown in Table 4. The employees who used the scheme on administrative regarded it the most, and the employees who made use of the scheme on accounting perceived it to be the least as can be observed in Table 3.

However, 96.9% of the participants regarded the point of view, i.e. *supports the process of learning from mistakes and successes, ensuring external views are taken into account* (AC2) as can be observed in Table 4; on the other hand, the employees who used the scheme on audit perceived it as the most in comparison with other schemes.

94.8% of the participants agreed on the aspect, which is *upholds and applies the principles of equality and diversity and ensures that we are fair and open to all sections of the community.* (AC3) as can see in Table 4. The employees who used the scheme on administrative and finance were of the opinion that they possessed it the most; on the contrary, the employees who made use of the scheme on audit opined that they possessed it the least as shown in Table 3.

93.8% of the participants agreed that *they recognize the organization's responsibilities towards its wider communities, society and the environment* (AC4) as shown in Table 4. The employees who made use of the scheme on administrative and audit schemes remarked that they possessed it the most; on the other hand, the employees who used the scheme on accounting possessed it the least as shown in Table 3.

96.9% of the participants agreed that they *set clear operating goals to be achieved every year.* (AC5) as shown in Table 4. The employees who used the scheme on administrative and finance considered that they possessed it the most; however, the employees who used the scheme on accounting scheme possessed it the least as can be observed in Table 3.

92.8% of the participants agreed that they *maintain detailed and up-to-date records for supplies, office equipment and other department (AC6)* as shown in Table 4. The employees who used the scheme on administrative reckoned that they possessed it the most; on the contrary, the employees who used the scheme on accounting opined that they possessed it the least as shown in Table 3. Based on the results of the other schemes of service, it is observed that employees in the audit scheme practiced it lesser compared to the average level.

93.3% of the participants agreed that they *foster collaboration with other related agencies as well as other types of organization (AC7)* as shown in Table 4. The employees who used the scheme on administrative and finance have the feeling that they practiced it the most; on the contrary, the employees who used the scheme on audit reckoned that they practiced it the least as shown in Table 3. Based on the results of the other schemes of service, it can be mentioned that employees in the accounting scheme practiced it lesser compared to the average level.

Only 95.4% of the participants agreed that *they ensure funds are used properly and in the manner authorized (AC8)* as shown in Table 4. This suggests that the employees who used the scheme on administrative and finance possessed it the most; on the other hand, the employees who used the scheme on audit opined that they possessed it the least as shown in Table 3. Based on the results of the other schemes of service, it is observed that employees in the accounting scheme practiced it lesser compared to the average level.

Only 92.3% of the participants agreed that they *provide complaints and redress mechanism (AC9)* as shown Table 4. This signifies that the employees who used the scheme on finance practiced it the most; on the other hand, the employees who used the scheme on accounting and audit put forward the opinion that they practiced it the least as shown in Table 3.

95.4% of the participants agreed that they *place high responsibility on its employee to be highly efficient and effective (AC11)* as shown in Table 4. For AC11, it is observed that the participants in the administrative scheme practiced it the most; on the other hand, those in the accounting scheme practiced it the least as shown in Table 3.

95.9% of the participants agreed that they *place high emphasis on giving prompt assistance to resolve enquiries or complains from customer* (AC12) as in Table 4. This suggests that the participants in the accounting scheme practiced it the less than the other schemes as shown in Table 3.

Diagnostic Tests

The Skewness and Kurtosis tests were used to carry out the normality testing. Skewness can be defined as something that is out of the line and depends on the extension of the curve if it curves out to the right or left. When the curve extends more to the right, this is known as positively skewed and when it extends more to the left, this is known as negatively skewed (Wuensch, 2014). On the other hand, Kurtosis measures how flat the symmetric distribution is at the top. The rule that is maintained for both the skewness and kurtosis tests is that it is considered normally distributed if the values range from -2 to +2. When the skewness and kurtosis values are in this range, data distribution is considered normal. Nevertheless, in this study, the skewness value was -2.21; on the other hand, the value of the kurtosis was 6.28, and this indicates that the values are outside of the range of normality. This further signifies that the data was not normally distributed. However, Field (2013) suggests that the data can be considered normal if they exceed thirty, and the sample size of the study was 194.

Table 5: Reliability Testing for Factors of Accountability

Cronbach's Alpha	0.826
Eigenvalue	8.2
Eigen % variance	82.61
% of variance	82.61
Kaiser-Meyer-Olkin Measure of Sampling Adequacy	0.6
Bartlett's Test of Sphericity Approx. Chi-Square	2616.499
Bartlett's Test of Sphericity Sig.	0.00000

The Cronbach's alpha value on accountability as shown in Table 5 is 0.826, which means that the reliability of the items in the questionnaire was excellent (George & Mallery, 2016) hu5c8 and IDEC-131, were evaluated in 46 patients with chronic refractory ITP. Fifteen patients were treated with 20 mg/kg of hu5c8: four (27%). The test's eigenvalues indicate that

the factors utilized for accountability was able to explain 82.61% of the variance. The Kaiser-Meyer Olkin test shows the value of 0.6. The Barlett's Test Sphericity Approx. Chi-Square determines the value's significance (Chi-Square = 2616, $p < 0.0000001$). Thus, the sample was adequate for utilization in the factor analysis for measuring accountability.

CONCLUSIONS AND POLICY RECOMMENDATIONS

Malaysia has a vision of reaching a developed nation status by 2020; however, many steps must be undertaken to improve the accountability level of the public service sector. By evaluating the effects of 12 factors, this study attempted to measure the level of the present accountability practices in the Malaysian public sector.

A total of 94.9% respondents claimed that in general, they practiced the mentioned factors of accountability; nevertheless, various service schemes prioritized the 12 factors differently. Overall, the practices of accountability in the administration scheme group was the highest, and the accounting scheme group was the lowest. On the other hand, the practices of accountability in the audit scheme group was lower in comparison with the general average score. The reasons might be the presence of several areas of weaknesses, corruption, and weak controls of asset management that were reported in the recent official report by the Auditor General.

The government continuously initiates programmes that aim to promote and motivate the practices of accountability in all the departments in the public sector with a view to equip the personnel in the respective department to be more transparent in carrying out their duties. However, the initiation has not given the expected impact as reported in the 2014 Corruption Perception Index (CPI) by Transparency International, in which Malaysia only has improved by three ranks from 53 to 50 among 175 countries; this shows that the measures and efforts undertaken for fighting graft are still insufficient (Zainal, 2014). This demonstrates that although the government has taken the right steps to improve the public's perception, there are still many more steps that must be undertaken to increase the confidence of the public towards good governance in the public sector.

It will not suffice just to simply change the structures of bureaucracy to improve this situation. The whole public sector must be transformed to create an efficient and reliable sector and to ensure adequate accountability and an effective evaluation system (Said et al. 2015, 2016). Improvements in the accountability practices could assist the achievement of the intentions of the stakeholders and make sure that there is accountability in the public sector. It is also recommended that each department and ministry produces or reports its activities of accountability and ethics and ensures that the respective ministry creates a culture of good governance in the various departments in the public sector. The report should be made available to the public to create awareness and to educate them on the important steps that have been undertaken to reduce employee misconduct in the government.

The findings of the study would be able to assist the various departments and agencies in the government to improve their level of accountability in accordance with the related service schemes. In addition, the factors of accountability measures and approaches utilized in this study could assist the government in creating techniques for the measurements of accountability in the public sector. Nevertheless, this study also faced several limitations that could be addressed in future research. In this study, only 6 ministries were taken into consideration even though there are 24 ministries in Malaysia; on the other hand, the survey only included heads of departments. The levels of accountability practices could be different in the other ministries and among other government officers and this could be addressed in future studies.

REFERENCES

- Almquist, R., Grossi, G., Helden, G. J. v. & Reichard, C. (2013). Public sector governance and accountability. *Critical Perspectives on Accounting*, 24(7–8), 479-487.
- Aziz, M. A. A., Rahman, H. A., Alam, M. M. & Said, J. (2015). Enhancement of the accountability of public sectors through integrity system, internal control system and leadership practices: A review study. *Procedia Economics and Finance*, 28, 163-169.

- Bhuiyan, S. H. & Amagoh, F. (2011). Public sector reform in Kazakhstan: Issues and perspectives. *International Journal of Public Sector Management*, 24(3), 227-249.
- Christensen, M. & Skærbæk, P. (2007). Framing and overflowing of public sector accountability innovations: A comparative study of reporting practices. *Accounting, Auditing & Accountability Journal*, 20(1), 101-132.
- Field, A. (2013). *Discovering Statistics Using IBM SPSS Statistics*. SAGE Publications, 4th Edition.
- Gabriel, A. G. (2017). Transparency and accountability in local government: Levels of commitment of municipal councillors in Bongabon in the Philippines, *Asia Pacific Journal of Public Administration*, 39(3), 217-223.
- Geer, B. W. (2009). *Nonprofit Accountability: An institutional and resource dependence lens on conformance and resistance*. (Doctor of Philosophy), University of Pittsburgh.
- George, D., & Mallery, P. (2016). *IBM SPSS Statistic 23 Step by Step: A simple guide and reference*. 14th Edition, New York: Routledge, Taylor & Francis.
- Gray, R., Bebbington, J. & Collison, D. (2006). NGOs civil society and accountability: Making the people accountable to capital. *Accounting, Auditing & Accountability Journal*, 19(3), 319-348.
- Green, M., Vandekerckhove, W. & Bessire, D. (2008). Accountability discourses in advanced capitalism: Who is now accountable to whom? *Social Responsibility Journal*, 4(1/2), 198-208.
- Huse, M. (2005). Accountability and Creating Accountability: A Framework for Exploring Behavioural Perspectives of Corporate Governance. *British Journal of Management*, 16, S65-S79.

- Isandla Institute (2017). *Navigating Accountability and Collaboration in Local Governance*, GGLN Reference Group Cape Town. June 2017. <http://www.ggln.org.za/>
- Iyer, D. (2011). Tying performance management to service delivery: Public sector reform in Malaysia, 2009-2011. *Innovations for Successful Societies*, Princeton University.
- Iyoha, F. O. & Oyerinde, D. (2010). Accounting infrastructure and accountability in the management of public expenditure in developing countries: A focus on Nigeria. *Critical Perspectives on Accounting*, 21, 361-373.
- Jayasinghe, K. & Soobaroyen, T. (2009). Religious spirit and people's perceptions of accountability in Hindu and Buddhist religious organizations. *Accounting, Auditing & Accountability Journal*, 22(7), 997-1028.
- Jorge de Jesus, M. A. & Eirado, J. S. B. (2012). Relevance of accounting information to public sector accountability: A study of Brazilian federal public universities. *Tékhné*, 10(2), 87-98.
- King, G. R. (1992). Back to accountability. *Management Decision*, 30(3), 9-11.
- Læg Reid, P., Verhoest, K. & Jann, W. (2008). The governance, autonomy and coordination of public sector organizations. *Public Organization Review*, 8(2), 93-96.
- Morrell, K. (2009). Governance and the public good. *Public Administration*, 87(3), 538-556.
- Nyamori, R.O., Abdul-Rahaman, A.S. & Samkin, G. (2017). Accounting, auditing and accountability research in Africa: Recent governance developments and future directions. *Accounting, Auditing & Accountability Journal*, 30(6), 1206-1229.

- Nyland, K. & Pettersen, I. J. (2015). Hybrid controls and accountabilities in public sector management: Three case studies in a reforming hospital sector. *International Journal of Public Sector Management*, 28(2), 90–104.
- Prosen, B. (2006). How leaders increase accountability and results. *Accounting Today*.
- Roberts, J. & Scapens, R. (1985). Accounting systems and systems of accountability — Understanding accounting practices in their organisational contexts. *Accounting, Organizations and Society*, 10(4), 443-456.
- Said, J., Alam, M.M., & Aziz, M.A. (2015). Public Accountability System: Empirical Assessment of Public Sector of Malaysia. *Asian Journal of Scientific Research*, 8(2), 225-236.
- Said, J., Alam, M.M., & Khalid, M. (2016). Relationship between Good Governance and Integrity System: Empirical Study on the Public Sector of Malaysia. *Humanomics*, 32(2), 151-171.
- Shaoul, J., Stafford, A. & Stapleton, P. (2012). Accountability and corporate governance of public private partnerships. *Critical Perspectives on Accounting*, 23(3), 213-229.
- Subramaniam, N., McManus, L. & Zhang, J. (2009). Corporate governance, firm characteristics and risk management committee formation in Australian companies. *Managerial Auditing Journal*, 24(4), 316-339.
- Weinstein, M. (2017). *The Age of Accountability in the Workplace*, Training Magazine. Retrieve from <https://trainingmag.com/age-accountability-workplace>
- Wuensch, K. L. (2014). *Skewness, Kurtosis and the Normal Curve*. <http://core.ecu.edu/psyc/wuenschk/StatsLessons.htm>
- Yaakob, A. F., Kadir, N. A. & Jusoff, K. (2009). Accountability from the perspective of Malaysian Governance. *Journal of Politics and Law*, 2(3), 48-60.

Zainal, H. (2014). *Malaysia climbs up three places in Corruption Index*, The Star, 3 December. Retrieve from <http://www.thestar.com.my/news/nation/2014/12/03/cpi-malaysia-50-improves-two-places/>