
Annual Report of Malaysian Public Universities: The Extent of Compliance and Accountability

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Abstract

The study intends to evaluate the extent of public universities' annual report disclosure in complying with the Malaysia Government Treasury Circular No. 4/2007 and in disclosing accountability information. Then, it compares the degree of annual report disclosure between established and new universities in Malaysia. Content analysis using two disclosure indexes was under taken. Mean disclosure index was computed to examine the disclosure levels. Malaysian public universities have not fully complied with the minimum disclosure requirements and more importantly, the degree of accountability information disclosure is lower. Additionally, although established universities group is better off in terms of accountability information disclosure it is reported to have lower degree of compliance to the minimum disclosure requirements. Greater enforcement from the government authority is required to ensure greater compliance of the universities in disclosing information in their annual report.

Keywords: annual report, accountability, public universities, Malaysia