

Public Sector Accounting Research In Malaysia: Identifying Gaps And Opportunities

Nur Barizah Abu Bakar, Zakiah Saleh

International Islamic University Malaysia

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Abstract

This study aims to identify gaps that exist in academic literatures on public sector accounting (PSA) in Malaysian context. Sixty five journal articles and dissertations dated from year 1981 to 2010 available on the web were extracted. These literatures are then being classified into four classifications including the research setting, research area, research method, and journal type. Overall, the study found a scarcity of literature on Malaysian PSA. Specifically, it was found that the literatures do not sufficiently covers the various types of Malaysian public sector for example, statutory bodies, and different accounting issues such as accountability reporting. Furthermore, high proportion of studies used questionnaire survey as its data collection method and the preferred mixed method approach to research appears to be lacking. It is suggested that accounting researchers do take this challenge to explore the numerous research opportunities available in this area. This study would be resourceful for practitioners who needs to identify the research trends in public sector accounting in the context of a developing nation, particularly in terms of the issues covered and the type of public sector entities being researched. Knowing this would assist them into having a better insight and understanding on the developments of the researches in the area and more importantly to be able to later suggest future research areas that will result in them managing the public administration offices efficiently and effectively.

Keywords: accounting, government, literatures, Malaysia, public sector, review, studies