

## Public Sector Accounting Research In Malaysia: Identifying Gaps And Opportunities

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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

### 1.0 Introduction

Malaysia as a developing economy that aspires to become a developed nation by the year 2020 is challenged with various accountability issues in its public sector, such as issues pertaining to corruption and lack of public transparency. In this context, accounting will play a major role in the country's development and change agenda (Goddard, 2010). Academics, through their research activities, can in fact play an important role in providing useful inputs by identifying critical issues that need to be addressed by the public sector and subsequently recommends necessary measures to improve the public sector accountability. In this regard, Goddard (2010) has highlighted that developing countries have more reasons to conduct

public sector accounting (or PSA) research than that of developed ones, mainly due to the relatively higher reliance by the former on its public sector to drive the economy further in addition to the widespread accountability issues in these countries.

Despite the importance of conducting studies on emerging economies such as Malaysian, prior studies have noted that most studies on public sector accounting (PSA) have been largely conducted in the context of more developed nations such as the UK, US, Australasian, and European countries. Studies on other countries in the world only represent a small proportion of studies on PSA (Broadbent & Guthrie, 2008). In response to this, this study is conducted to gather more insights on the extent of PSA research that has been conducted in one of the developing countries, namely Malaysia. Its main objective is to identify the existing gaps in Malaysian PSA research in various contexts, including the research settings, research areas and research methods. From this structured review, future studies are then recommended with the hope that the accounting academic researchers' community will be able to explore those opportunities and more importantly to be able to provide inputs for the government to achieve its developed nation aim.

In fulfilling the above objective, the paper first discusses prior PSA review studies that have been conducted. It then briefly delineates the research scope and methodology. Findings are then presented according to the various literature classifications. At the same time, proposals for future researches are discussed. The paper then concludes.

## 2.0 Prior Reviews Of PSA Literatures

There are several studies that reviewed the PSA literatures including Broadbent & Guthrie (1992), Shields (1997), Broadbent (1999), van Helden (2005), Broadbent & Guthrie (2008) and Gordon (2010). **Table 1** summarised these literatures and shows the scope of these papers in reviewing the extant literatures on PSA.

**Table 1: Summary of prior reviews of PSA literatures**

Studies	No. of articles	Journals	Area	Years	Settings
Broadbent & Guthrie (1992)	Not identified	AOS, FAM, CPA, AAAJ, other journals, books, monographs, conference proceedings	'Alternative' accounting in public sector	Most recent	Mainly UK and Australia
Shield (1997)	152	6 journals; AOS, AR, CAR, JAE, JAR, JMAR	PSMAR	7 years; 1990-1996	North America (mainly US) authors
Broadbent (1999)	16	All PSA papers in APIRA (1998) conference	All PSAR	1 year; 1998	Any country

Van Helden (2005)	55	5 journals: AAAJ, AOS, EAR, FAM, MAR (no US journal)	PSMAR	3 years; 1999-2001	International
Broadbent & Guthrie (2008)	452	8 journals; AAAJ, AF, AOS, BAR, CPA, EAR, FAM, MAR (exclude American positivistic journals)	'Alternative' accounting in public sector	15 years; 1992-2006	All (5 regions; North America, Australasia, UK, rest of Europe, others)
Goddard (2010)	188	9 journals: AAAJ, AOS, CPA, EAR, FAM, MAR, BAR, JAPP, RGNPA, JPBAFM	All PSAR	3 years; 2005-2007	All (US & rest of the world)

The abbreviations refer to Accounting, Organisation & Society (AOS), Financial Accountability & Management (FAM), Critical Perspectives on Accounting (CPA), Accounting, Auditing & Accountability Journal (AAAJ), Accounting Review (AR), Contemporary Accounting Research (CAR), Journal of Accounting & Economics (JAE), Journal of Accounting Research (JAR), Journal of Management Accounting Research (JMAR), Management Accounting Research (MAR), Accounting & Finance (AF), British Accounting Review (BAR), Journal of Accounting and Public Policy (JAPP), Research in Government and Nonprofit Accounting (RGNPA) and Journal of Public Budgeting, Accounting and Financial Management (JPBAFM).

As can be seen in **Table 1**, most of these review studies include only the leading academic journals in accounting. These studies have noted that PSA studies in the context of less developed countries (or LDC) have been very minimal. While it is inevitably true, it is argued that at the same time, PSA studies on LDC have not been sufficiently captured by these reviews due to the restriction imposed by these reviews regarding their journal selection. From casual observation, many accounting research, both in private and public sector, conducted in the context of LDC do not make much appearance in these reputable journals - for a reason that would make an interesting study by itself. Malaysia as one of those countries is facing similar situation, making this particular study important to provide a more inclusive overview on studies conducted in this country's context as it does not limit its review to only the leading accounting journal.

In terms of coverage of PSA areas, many of these studies have also limited its review on certain aspects of PSA. For instance, Shield (1997) and van Helden (2005) focus only on public sector management accounting researches (PSMAR), while Broadbent & Guthrie (1992) and Broadbent & Guthrie (2008) limits its review to 'alternative' accounting research, i.e. those that are not highly positivist. They also have limited the number of years of studies to be included in the review such as van Helden (2005) and Goddard (2010) who includes only literatures for three years, i.e. 1999-2001 and 2005-2007 respectively. Furthermore, a few of the earlier review studies only focuses on specific countries such as in the case of Broadbent & Guthrie (1992) and Shields (1997) who focused on only studies authored by European and

Australian authors as well as North American authors, respectively.

Therefore, for all the above reasons, this study is targeted to provide a more country-specific review study for new insights of PSA research in the respective countries and thus would usefully add to the existing PSA review literature. Specifically, this study will address the shortcomings of prior studies in reviewing PSA literatures in the context of a developing country, namely Malaysia. It will cover any journals available from the online database and search engines, and is not restricted to the years and areas of PSA research. Apart from that, it also includes unpublished research conducted by Master's and doctoral students on Malaysian PSA.

### 3.0 Research Domain And Methodology

The review cannot be exhaustive, and some restrictions need to be imposed to ensure the review is within a manageable proportion (Broadbent & Guthrie, 1992). This study therefore only includes studies that focuses on Malaysia either as the sole focus or as a comparative study with another country. It excludes studies which discuss Malaysia simply as a part of big group of countries such as Asia or developing countries. On sources of literature, the study includes only academic journal articles and dissertations. Books, book chapters, articles in professional magazines, conference papers were not included mainly because of its less academic nature. Even if some of these references may be an academic output, it would be too demanding for the author to identify this. Taking into account only academic journals is consistent with prior review studies such as Goddard (2010), Broadbent & Guthrie (2008), van Helden (2005) and Shield (1997). Additionally, this study includes Master's and doctoral thesis to enrich its findings as it is expected that there will be very limited number of published journal articles on Malaysian PSA as noted by prior review studies. Further, only articles in English and Malay language are included.

Online databases such as Emerald and ProQuest as well as GoogleScholar search engine have been used to search for literatures. For dissertations, the Malaysian Theses Online (MYTO) database which record all theses archived by the libraries of Malaysian public institutions of higher learning have been utilized. In doing the search, combinations of several keywords and phrase including 'Malaysia', 'public sector', 'government', 'federal', 'state', 'local government', 'account\*', 'audit\*', 'tax', 'performance', 'religious council', 'state', 'statutory bod\*' have been used. Backward and forward search techniques have also been adopted to trace relevant prior and later literatures.

Once literatures are found, they are classified into various meaningful classifications. The classification criteria are: (i) research settings, (ii) areas of research, (iii) research method, and, (iv) nature of journal. Then frequency counts and percentages were computed to help analyzing the results. In the case of the first three classifications, whenever a literature falls into more than one category, the score of one (1) will be divided into the respective numbers of categories they fall into. For example, if a study covers two settings such as federal and state

government, 0.5 marks will go to each setting. If it covers three settings, a score of 0.33 will then go to each setting. This method of scoring, which is consistent with van Helden (2005), is primarily used to facilitate analysis through consistency in total number of studies (i.e.65).

## 4.0 Results And Discussions

### 4.1 Overall

From the search process, a total of 65 literatures spanning thirty years, from year 1981 to 2010 have been identified (refer **Appendix 1** for the full list). Apparently, more than half of them are journal articles (refer **Table 2**), almost one-third of the literatures are Master's theses and the rest being PhD thesis.

**Table 2: Cross-tabulation of literature type and years/decade**

Years	Journal articles	Doctoral theses	Master's theses	Total	Percentage (%)
1981-1990	3	0	0	3	4.5%
1991-2000	6	3	3	12	18.2%
2001-2010	26	8	16	51	77.3%
<b>Total</b>	35	11	19	65	100%
<b>Percentage</b>	53.8%	17%	29.2%	100%	
<b>Average per year</b>	1.16 <sup>1</sup>	0.36	0.63	2.15	

On average, approximately one journal article is published every year, one PhD theses is produced every three years and Master's theses is produced every alternate year. Overall, these numbers can be regarded as very small considering the number of accounting academicians cum researchers in Malaysian higher learning institutions, which is not less than 167<sup>2</sup>. If we were to compare the number of Malaysian-context accounting studies on public sector to that of private sector, by assuming those researchers who do not do PSA research did on private sector accounting instead, we may find the number of PSA research is again relatively very small<sup>3</sup>. The small number of Malaysian PSA studies found here is also consistent with Goddard's (2010) and Broadbent & Guthrie's (2008) findings which noticed

1 Computed by dividing total publication (i.e.35) by 30 years.

2 This data is extracted from the Directory of Academic Profile, a website hosted by the Ministry of Higher Education. The directory contains information on personal data, areas of specialization, and contributions of academicians from institutions of Higher Learning throughout Malaysia. The web address is <https://www.mohe.gov.my/malimsarjana/index.cfm>

3 As an illustration, assuming each academic produce a minimum of 1 article per year, for a duration of 30 years there would be a total of 5010 (i.e. 30 multiply by 167 academics). Out of this, only 35 (or 1.2 per cent) are on public sector accounting.

that PSA studies in emerging economies only represent a small proportion of studies on PSA globally (Goddard, 2010; Uddin & Hopper, 2001). Most studies on PSA have been conducted in the context of more developed economies particularly US, UK, Scandinavian countries, Australasian and the rest of Europe (Broadbent & Guthrie, 2008; Goddard, 2010; van Helden, 2005). In the case of UK and Australasian, the high number of studies is reflective of the fact that these regions are the pioneers in public sector financial management reforms (Broadbent & Guthrie, 2008).

Analysis has also been made to observe the trends in PSA researches for the three decades (refer **Table 2**). The findings indicated an increasing number of researches for all reference types (i.e. journal articles, PhD and Master's theses), implying a growing and healthy interest among accounting researchers to explore PSA issues and therefore an encouraging and favorable trend. Findings also showed that most researchers are Malaysians or working in Malaysia with few exceptions such as Dean (1986a, 1986b), McKinnon (1996) and Mucciarone (2008). This is similar to observations made by van Helden (2008) where the location of research is identical to the country where the author or authors is currently employed.

## 4.2 Malaysian PSA research categorized by research settings

Literatures are then categorised into several categories according to the types of public entities being included in their studies. For this purpose, the classification is based on the three tiers of Malaysian government (Z. Ahmad, Mohammad, & Ahmad, 2009; Rauf, et al., 2008):

- i- Federal government (25 ministries)
- ii- State government (13 states)
- iii- Local government (97 local authorities)

The classification scheme is basically adapted from van Helden (2005) with modifications to suit the Malaysian context of public sector. It was found that public sector accounting research in Malaysia has covered all the three tiers of government, as follows;

- (i) federal governments
  - *ministries*
    - Ministry of Defense (i.e. Yahya, Nik Ahmad, & Abdul Hamid, 2008),
    - Treasury, Ministry of Finance (i.e. Dean, 1986a, 1986b; Doh, 1981; John Antony Xavier, 1996; John Anthony Xavier, 1996; Xavier, 1998),
  - *public enterprises - statutory bodies (SB)*
    - universities (i.e. Z. Azhar, 2005; Z. Azhar & Abdul Rahman, 2009; J. Ismail, 1999; Joseph, 2000; Tayib & Hussin, 2005; Wahid, 1997; Zakaria, Selvaraj, & Zakaria, 2006),
    - University Utara Malaysia (i.e. Mustafa, 2000),
    - Universiti Teknologi MARA (i.e. Abd Rahman, 2002),
    - an unnamed public utility enterprise (i.e. Mail, Mohamed, & Atan, 2006),
    - Employee Provident Fund (i.e. McKinnon, 1996),

- various/more than half (60 per cent) of statutory bodies (i.e. Azis, 2008),
  - *public enterprises - non-statutory bodies (NSB)*
    - Telekom Malaysia (i.e. I. K. Abdul Rahman, 1993; Md. Salleh, 2002; Mohamed, 1996)),
  - *independent agencies*
    - National Audit Department (i.e. Mat Daud, 2007),
    - Public Accounts Committee (i.e. Samsudin & Mohamed, 2009)),
  - *various agencies* (i.e. A. S. Yaacob, 2002)
- (ii) state governments
- *state governments*
    - Sarawak state government (i.e. Udin, 2002),
  - *state Islamic religious councils (SIRCs)* (i.e. Abd Majid, 2004; Abdismamad, 2008; A. R. Abdul Rahman & A.R, 1998; Md. Zain, 2005; H. Yaacob, 2006),
  - *state mosques* (i.e. Siraj, 2003; Siraj, Mohamed Ibrahim, & Sulaiman, 2007; Sulaiman, 2007; Sulaiman, Siraj, & Mohamed Ibrahim, 2008)
- (iii) local governments (i.e. Abdul Wahid, 2002; N. Ahmad & Abdul Aziz, 2005; Awg Drahman, 2002; Basnan, 2010; Joseph, 2010; Rohana Othman, 2005; Rohana Othman, Taylor, Sulaiman, & Jusoff, 2008; Singaravelloo, 2008; Tayib, Coombs, & Ameen, 1999; Tooley, Hooks, & Basnan, 2010; Zakaria, Zakaria, & Idris, 2007)

Some other studies have also combined the different types of public organizations. The combinations involves are; (i) federal and state governments (i.e. Mohamad, 2004; Mohamad & Karbhari, 2009; Mucciarone, 2008; Saleh, 2002; Saleh & Pendlebury, 2006), (ii) federal, state and local government (i.e. Johl, 1993), (iii) federal and other unidentified public sector entities (i.e. A. E. O. Nichol, 1997; E. Nichol & Taylor, 2001), and, (iv) state and local government (i.e. Ali, Gloeck, Ali, Ahmi, & Shahdan, 2007). The remaining studies have actually discussed Malaysian public sector in a general manner without specifying the different public sector groups (i.e. Abdul Khalid, 2008; H. N. Ahmad, Othman, Othman, & Jusoff, 2009; R. Azhar, 2009; Radiah Othman & Said, 2007; Saleh, 2007; Siddiquee, 2002, 2005; Siddiquee, 2006a, 2006b, 2010).

**Table 3** shows the number of studies for each government tier and public sector group. From the statistic, overall (i.e. by referring to the total column), federal governments have been the most researched group (i.e. 43.8 per cent). This is then followed by state (21.5 percent) and local government (19.2 per cent). The quantum of research conducted on each tier of government generally reflects their ranks in the tiers and therefore it can be said that the higher the tier, the more importance attached by researchers to conduct research. This finding partly points out some inconsistencies with Goddard's (2010) findings. In his review of 188 articles published in nine leading journals which studied PSA in the context of various countries worldwide, he had found local government as the most researched setting, followed by the central government which comprises federal and state government. Broadbent &

Guthrie (2008) – who reviewed only ‘alternative’ PSA literatures - on the other hand found that most studies conducted have been of organisationally based or industry-specific studies such as schools and universities, partly influenced by the nature of that review itself which focused only on the alternative or contextual PSA studies (Broadbent & Guthrie, 2008). They also found state or provincial level of government as the least popular research setting. Overall, there seems to be a mixed result among review studies surrounding the research settings, depending on the context of the review itself.

**Table 3: Number of studies based on research settings**

Government tier	Subgroup	Freq.	Focus on one group only	Combine with other groups	Total	Percentage
Federal government	Ministries	7	25	3.5	28.5	43.8%
	Public enterprises: Statutory bodies	12				
	Public enterprises: Non-Statutory bodies	3				
	Independent agencies	2				
	Multiple entities	1				
State government	State government	1	10	4	14	21.5%
	SIRCS	5				
	Mosques	4				
Local government	N/A	11	11	1.5	12.5	19.2%
<b>TOTAL</b>		<b>46</b>	<b>46</b>	<b>9</b>	<b>55</b>	
Public sector in general/ non-specific	N/A	10	10		10	15.4%
<b>TOTAL</b>					<b>65</b>	<b>100%</b>

Note: If two settings are addressed, each will count for one half; if three topics are addressed, each will count for one third, etc. (van Helden, 2005). Most figures have been rounded up to the nearest number.

Further, within federal government, almost half of the research (42.1 per cent) were conducted on statutory bodies (refer **Table 3**) and out of this, highest proportion (75 per cent) was on universities (refer **Table 4**). They either cover many universities or specific universities such as Universiti Teknologi MARA. This supports international review studies such as Broadbent

& Guthrie (2008) who have also found high proportion of studies on universities. While these studies are indeed very useful in understanding the accounting and accountability issues in this type of institution and to provide inputs for these organisations to improve further, it can be regarded as less useful if one were to get some insights into the accounting and accountability aspects in the context of the larger body it constitutes, i.e. statutory bodies.

**Table 4: Number of studies on federal government**

Type of public sector entity	Public sector entity	Number of studies	Total	Percentage
Ministries	Ministry of Defence	1	7	28%
	Treasury, Ministry of Finance	6		
Public enterprise – Statutory bodies	Various statutory bodies	1	12	48%
	Universities	7		
	Universiti Utara Malaysia	1		
	Universiti Teknologi MARA	1		
	A public utility enterprise	1		
	Employee Provident Fund	1		
Public enterprise – Non-statutory bodies	Telekom Malaysia	3	3	12%
Independent agency	National Audit Department (NAD)	1	2	8%
	Public Accounts Committee (PAC)	1		
Various agencies		1	1	4%
<b>TOTAL</b>		<b>25</b>	<b>25</b>	<b>100%</b>

As such, it is argued that more comprehensive and inclusive research on statutory bodies is needed. This is because statutory bodies in Malaysia are in fact diverse in terms of its functions and roles, and universities are only one of the many types of statutory bodies available in Malaysia. There are at least five non-mutually exclusive types of statutory bodies in Malaysia including: (i) regulatory, (ii) research and education, (iii) sosioeconomy, (iv) public utilities, and, (v) business enterprises (Treasury of Malaysia, 2007). Universities would fall into the second category along with some other agencies which are not covered in any of the literatures identified, for instance the Forest Research Institute Malaysia (FRIM) and Academy of Science Malaysia (ASM). In terms of percentage, universities would only represent around 16 per cent (19 out of 118) of the total statutory bodies in Malaysia (National Audit Department Malaysia, 2008). For these reason, focusing on only universities definitely may not give a fair and comprehensive picture of accounting practices and accountability status in statutory bodies as a whole.

More importantly, there have been already numerous accounting and accountability problems

in Malaysian statutory bodies that have been officially documented in the annual Auditor-General reports. Also there were raising public concerns regarding the accountability of statutory bodies such as on the issue of financial mismanagement in the Council of Trusts for the Bumiputra (MARA) (Azizan, Loh, & Bedi, 2009; National Audit Department Malaysia, 2008) and alleged bankruptcy of Federal Land Development Authority (FELDA) (BERNAMA, 2010). Despite all these issues, studies on public sector accounting and accountability in Malaysia have remained limited and not much effort has been harnessed by researchers to address the highlighted issues in these entities.

Similarly, in the case of other settings such as ministries, there are only two ministries that have been the focus of researches (i.e. Ministry of Finance and Ministry of Defence), out of the total of 25 ministries (Government of Malaysia, 2010) in Malaysia. Therefore, research opportunities are so wide given the number of un-researched ministries and considering some are with controversial accounting and accountability issues such as in the case of the Works Ministry. As has been publicised in the public media, the Auditor-General report 2008 revealed there were major lack of proper planning that resulted to increased in projects' costs and unutilised facilities upon completion by the Works Ministry (National Audit Department Malaysia; The Star Online, 2009a) and the suspected fraud in the procurement of training equipment of the Ministry of Youth and Sports (Buang, 2008). This is despite the Works Ministry being the only ministry being rated the full five-star in a star rating assessment<sup>4</sup> conducted by the Malaysian Administrative Modernisation and Management Planning Unit or MAMPU in year 2008. Studies could also be conducted on public schools and hospitals as what has been done by the more advanced countries (Ballantine, Forker, & Greenwood, 2008; S. Ismail & Pendlebury, 2006; Jones, 1999; Karsten, Visscher, Dijkstra, & Veenstra, 2010; Tooley & Guthrie, 2007) which would be under the purview of the Ministry of Education and the Ministry of Health respectively, given the huge amount of money allocated for them to manage these entities (Razak, 2009).

Studies on state government on the other hand, tend to focus on state Islamic religious councils (SIRCs) and state mosques. In Malaysia, accountability of state governments in handling public money is often becoming a national issue for example in the case of un-collected revenues by Seremban municipal council (The Star Online, 2009b, 2009c) and therefore researchers could see these highlighted issues as an opportunity to contribute to the government by embarking on related researches. Also, there have been no studies focusing on any of the state statutory bodies such as state museums, state libraries, or state economic development council (SEDCs). Although in these institutions there have not yet been any negative publicised issues of public accountability, it is best for researchers to play a more proactive role as part of their contribution to improve the public sector accountability in Malaysia. In developed countries such as New Zealand and UK, museums for example has been receiving growing interest by accounting researchers simply due to the nature of these organisations as the entity to preserve national heritage to be passed to future generations (Christensen & Mohr, 2003; Thompson, 2001; Wei, Davey, & Coy, 2008) and therefore should demonstrate certain level of accountability.

<sup>4</sup> This star-rating system assessed agencies on their organizational performance culture

### 4.3 Malaysian PSA research categorised by research areas

Literatures have also been classified based on its areas of research, adapted from the call for papers advertisement of one of the prominent public sector conference (i.e. the International Conference on Accounting, Auditing, and Management in Public Sector Reforms) with its sixth conference to be held in Copenhagen in September 2010<sup>5</sup>. This classification – which comprises six categories – was deemed to be the most contemporary way to categorize the diverse research areas in PSA. For the purpose of this research and in order to enhance the meaningfulness and clarity of the categorization, an additional category was added - i.e. reporting - which categorized the classification into seven broad categories (i) management accounting and control, (ii) financial accounting, (iii) auditing, (iv) risk management, (v) changes in organizational culture, (vi) governance, and, (vii) reporting,

The findings showed that research areas and sub-areas/ topics covered by Malaysian PSA research include:

- (i) management accounting and control: *management accounting technique* (i.e. Z. Azhar, 2005; Z. Azhar & Abdul Rahman, 2009; Joseph, 2000; Wahid, 1997), *budgeting* (i.e. Dean, 1986a; Dean, 1986c; Doh, 1981; Mohamad, 2004; Mohamad & Karbhari, 2009; Siddiquee, 2010; Tayib & Hussin, 2005; John Antony Xavier, 1996; John Antony Xavier, 1996; Xavier, 1998; Yahya, et al., 2008), *management control* (i.e. Mail, et al., 2006; Rohana Othman, 2005; Radiah Othman & Said, 2007), *performance measurement and management* (i.e. Abd Majid, 2004; Abd Rahman, 2002; Abdul Khalid, 2008; R. Azhar, 2009; Z. Azhar & Abdul Rahman, 2009; Mohamad, 2004; Mucciarone, 2008; Singaravelloo, 2008), *financial management and internal control* (i.e. Abdisamad, 2008; McKinnon, 1996; Siraj, 2003; Siraj, et al., 2007; Sulaiman, 2007; Sulaiman, et al., 2008), *culture influence* (i.e. A. R. Abdul Rahman & A.R, 1998)
- (ii) financial accounting: *system effectiveness* (i.e. Mustafa, 2000), *accrual accounting* (i.e. Saleh, 2002, 2004; Saleh, 2007), *waqf accounting* (i.e. H. Yaacob, 2006), *regulatory* (i.e. Mustafa, 2000)
- (iii) auditing issues: *audit expectation gap* (i.e. Mat Daud, 2007), *internal audit* (i.e. H. N. Ahmad, et al., 2009; Ali, et al., 2007; Udin, 2002; A. S. Yaacob, 2002; Zakaria, et al., 2006; Zakaria, et al., 2007), *audit lag* (i.e. N. Ahmad & Abdul Aziz, 2005; Awg Drahman, 2002)
- (iv) reporting issues: *financial reporting* (i.e. Abdisamad, 2008; Abdul Wahid, 2002; N. Ahmad & Abdul Aziz, 2005; Awg Drahman, 2002; Johl, 1993; Md. Zain, 2005; Tayib, et al., 1999), *performance reporting* (i.e. Azis, 2008; Basnan, 2010; J. Ismail, 1999; Mucciarone, 2008; A. E. O. Nichol, 1997; E. Nichol & Taylor, 2001; Tooley, et al., 2010) and *sustainability reporting* (i.e. Joseph, 2010).
- (v) changes in organizational structure: *privatization* (i.e. I. K. Abdul Rahman, 1993; Md.

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More information on the conference is available at [http://www.eiasm.org/frontoffice/event\\_announcement.asp?event\\_id=692](http://www.eiasm.org/frontoffice/event_announcement.asp?event_id=692)

Salleh, 2002; Mohamed, 1996), *corporatization* (i.e. Mail, et al., 2006; Wahid, 1997), *New Public Management* (i.e. Abdul Khalid, 2008; Mohamad, 2004; Mohamad & Karbhari, 2009; Siddiquee, 2002, 2006b, 2010)

- (vi) governance issues (i.e. Rohana Othman, et al., 2008; Siddiquee, 2005, 2006a)  
The above has been summarized in **Table 5** as below.

**Table 5: Number of studies based on areas of research**

Area	Topic	No. of studies	Total	Percentage
Management accounting and control	Management accounting technique	3	27.16	41.8%
	Budgeting	9.33		
	Management control	2.5		
	Performance measurement and management	5.83		
	Financial management and control	5.5		
	Culture influence	1		
Reporting	Financial reporting	5.5	13	18.8%
	Performance reporting	6.5		
	Sustainability reporting	1		
Auditing	Audit expectation gap	1	8	12.5%
	Internal audit	6		
	Audit lag	1		
Changes in organizational culture	Privatisation	3	7.83	12.2%
	Corporatisation	1		
	New public management	3.83		
Financial accounting	System effectiveness	1	6	9.2%
	Accrual accounting	3		
	Waqf accounting	1		
	Regulatory	1		
Governance		3	3	4.6%
Risk management		0	0	0%
<b>Total</b>		<b>65</b>	<b>65</b>	<b>100%</b>

Note: If two research areas are addressed, each will count for one half; if three topics are addressed, each will count for one third, etc. (van Helden, 2005). Most figures have been rounded up to the nearest number.

The most researched area has been management accounting and control (41.8 per cent). This

is consistent with the international development on PSA research as identified by Broadbent and Guthrie (2008). In their research, management accounting research represents 41.6 per cent (188 out of 452) of the total research published in eight selected journals for a 15-years span. In addition, consistent to the scenario of PSA research globally, this study found budgeting as the most common research topic within management accounting, followed by performance measurement (refer **Table 5**). These two topics appears to be able to attract the interest of international PSA researchers as evidenced in van Helden's review studies - with budgeting appears to be more popular than performance measurement. However, the most recent PSA review study (i.e. Goddard (2010)) witnessed an emerging international trend in PSA research whereby accountability and governance to be receiving the greatest attention from researchers – followed by budgeting and performance management. In Malaysian context, as evidenced in this study, contradictory results is found with regards to this topic (i.e. accountability and governance) whereby it does not seem to be sufficiently addressed here. It would be interesting to identify reasons for this but it is beyond the scope of this study therefore will not be discuss here.

Further, in Malaysia, budgeting has been consistently being receiving attention for all the three decades beginning 1981 (i.e. Doh, 1981) up to 2010 (i.e. Siddique, 2010). Whereas performance measurement and management (i.e. second most researched issue) seems to be the issue of the decade whereby most research from year 2001-2010 focus on this issue with its first debut dated in year 2002 (i.e. Abd Rahman, 2002).

**Table 6: Cross-tabulation between research areas and years of studies**

Areas   Years	1981-1990	1991-2000	2000-2010	Total	Percentage
<b>Management accounting &amp; control</b>	3	5.5	18.66	27.16	41.8%
<b>Reporting</b>	0	3	10	13	18.8%
<b>Auditing</b>	0	0	8	8	12.5%
<b>Changes on organizational structure</b>	0	2.5	5.33	7.83	12.2%
<b>Financial accounting</b>	0	0	6	6	9.2%
<b>Governance</b>	0	0	3	3	4.6%
<b>Risk management</b>	0	0	0	0	0%
<b>Total</b>	3	11	51	65	100%

Note: If two research areas are addressed, each will count for one half; if three topics are addressed, each will count for one third, etc. (van Helden, 2005). Most figures have been rounded up to the nearest number.

Studies on reporting also seem to gain much interest from Malaysian PSA researchers implying the importance and the need of transparency and accountability in the Malaysian public sector as attached by the researchers. Thus far, studies in this area tend to focus on financial reporting (i.e. Abdisamad, 2008; Abdul Wahid, 2002; N. Ahmad & Abdul Aziz, 2005; Awg Drahan, 2002; Johl, 1993; Md. Zain, 2005; Tayib, et al., 1999) and performance reporting (i.e. Azis, 2008; Basnan, 2010; J. Ismail, 1999; Mucciarone, 2008; A. E. O. Nichol, 1997; E. Nichol & Taylor, 2001; Tooley, et al., 2010). Other similarly important issues under the regime of reporting have not been well researched, for instance, the extent and quality of annual reporting which may cover numerous aspects of disclosure including both the mandatory and voluntary disclosures such as disclosure on budget information, key statistics, report on government assistance, benchmarking report, personnel information, remuneration of key personnel, internal control information, environmental and sustainability report, welfare performance and customer satisfaction indicator, to name a few, have not been discussed or researched. This kind of reporting which is more comprehensive than focusing on only certain aspects of reporting can be perhaps termed as 'accountability reporting'.

A number of international PSA studies have in fact highlighted the above issues in their studies (e.g. Carlin & Finch, 2007; Coy & Dixon, 2004; Farneti & Guthrie, 2009; Lim & Mckinnon, 1993; Robbins & Austin, 1986; Ryan, Stanley, & Nelson, 2002; Tooley & Guthrie, 2007; Wei, et al., 2008). Including these disclosure elements in the assessment of a quality annual reporting or 'accountability reporting' would make a more inclusive and comprehensive study on reporting compared to a study focusing on only financial or performance information per se. Through 'accountability reporting', public entities could demonstrate to the public and other stakeholders their accountability in managing public money and the public at the same time would be able to assess the agency's accountability in performing their prescribed duties. In short, being a public-funded body, reporting quality accountability information to the stakeholders is considered indispensable and for this reason it is necessary to have more researched delving into this issue in various settings.

Other issues that may be considered would be intellectual capital reporting (e.g. Schneider & Samkin, 2008) and public infrastructure asset disclosure (e.g. Lee & Fisher, 2004). It would also be beneficial to identify factors influencing disclosure (e.g. Janet, 2006; Smith, 2001) of the above mentioned information, which are still lacking among Malaysian PSA research. Identifying the determinants for disclosure could help in both ways, which is in proposing measures to promote greater disclosure as well as in help reducing the possibility of lack of disclosure. On a separate note, only four out of thirty five published Malaysian PSA articles are on reporting (refer **Appendix 1**).

Areas including auditing, financial accounting and governance, are the three emerging areas in the latest decade. There was no study conducted in the area of risk management. Further, among the less researched issues include the influence of culture on accounting, effectiveness of accounting system, regulatory issues and audit expectation gap.

Besides all of these, there are in fact numerous other PSA issues that may be explored in the context of Malaysian public sector. Many of these have in fact been conducted in the context of other countries and appeared to be meaningful studies. This would include compliance by public sector entities with accounting guidelines and regulations, benchmarking and performance improvement (e.g. Tillema, 2010), risk measurement and management (e.g. Umehara & Ohta, 2009), factors influencing performance (e.g. Cohen, 2008), XBRL and financial reporting (e.g. Kull & Abraham, 2008), internet financial reporting (e.g. Groff & Pitman, 2004; Laswad, Fisher, & Oyelere, 2005), financial management reform (e.g. Jonas, 2008), performance auditing (e.g. Athmay, 2008), performance reporting standard (e.g. Webster, 2007), accessibility of financial reporting on the internet (e.g. Styles & Tennyson, 2007) and financial resource erosion in government (e.g. S. Newberry, 2002; S. M. Newberry, 2002), to name a few.

In Malaysia, among the critical issues also include compliance to accounting guidelines and procedures. Many circulars, for example those related to accounting and accountability have been issued by the Treasury, Ministry of Finance as well as MAMPU, Prime Minister's Department and the Auditor-General Department. These circulars have been developed and issued by these authoritative bodies with the objective to ensure that public entities fulfill their accountability to the public. Therefore compliance is necessary otherwise the circulars would have been pointless due to lack of effective implementation. An example of a circular is the Treasury circular No.4/2007 (replacing Treasury circular no.15/1994), issued by the Malaysian Treasury to statutory bodies primarily to guide them on the preparation and presentation of financial statements and annual reports. There had been no study thus far conducted to assess the level of compliance to this circular although there had been one study (i.e. Azis, 2008) assessing the compliance level of the older or replaced circular. A fresh study therefore is certainly needed to gain insight on the accountability level of these bodies. These kinds of studies are important as it may help the public to assess the level of seriousness of public sector entities in ensuring a good governance and accountability system in their organization.

#### **4.4 Malaysian PSA research categorized by methods adopted**

To classify methods adopted by the literatures, this study only include journal articles due to the lack of full accessibility of the many of the thesis and therefore unable to confirm the method adopted. The classification schema is adapted from van Helden (2005) and Goddard (2010). In Goddard (2010), when a paper uses more than one method, it will be categorized according to the principal methods. In this study, the one mark belong to each paper are distributed or divided among or between the methods, similar to the scoring method used for research setting and research area. While other categories of method seem to be self-explanatory, it would be helpful to explain on a few terms. Analytic or reflection papers refer to those that critically appraise certain policies etc. general descriptions of institutional changes, using information about legislation and economic and financial developments (van Helden, 2005). Archival method on the other hand would include content analysis.

**Table 7: Number of studies based on adopted method**

Method	Frequency (one method)	Frequency (combine methods)	Total frequency	Percentage
Questionnaire survey	10	2.5	12.5	35.7%
Analytic/ reflection	11	0	11	31.4%
Interview	2	2.5	4.5	12.9%
Archival	4	0	4	11.4%
Case/field study	3	0	3	8.6%
Literature review	0	0	0	0.0%
Mathematical analyses	0	0	0	0.0%
Experiment	0	0	0	0.0%
<b>Total journal articles</b>	<b>30</b>	<b>5</b>	<b>35</b>	<b>100.0%</b>

Note: If two research methods are adopted, each will count for one half. Most figures have been rounded up to the nearest number.

From result in **Table 7**, questionnaire appears to be the most used method for data collection purpose with most studies (10/35) used it as the only method and others (2.5/35) used it together with interview. This result seems to contradict with Broadbent & Guthrie (2008) which found survey/questionnaire to be the least used method for 'alternative' PSA research across a 15-year period (i.e.1992-2006). In addition, analytical/ reflection studies have been the next most adopted approach (31.4 per cent) indicating the need for more empirical studies on Malaysian PSA research. The least used method appears to be case studies. This again contradicts with findings from a prior review study particularly by van Helden (2005) where he found case studies have been used in more than half (i.e.53 per cent) of literatures on public sector management accounting across three years (i.e.1999-2001), making it the most used method. Interviews on the other hand have been moderately used, somewhat inconsistent with the recent trend on international PSA studies as evidenced in Goddard's (2010) review which observed interview as the most adopted method On the other hand, content analysis, which was categorized as archival method, has only been used once. In the review study by Broadbent & Guthrie (2008) for example, content/ historical analysis have been used as much as case/field studies, which is the second most used method for 'alternative' PSA research. As we can agree, among the final outputs of accounting are the financial statements and annual reports. Annual reports and financial statements are also the key document for public entities to discharge its accountability. It is therefore argued that it is important to have more studies using content analysis to assess the quality of these documents produced by the different types of public entities. This may help them to improve their transparency and accountability as expressed to the public.

The results also show that there are only five or 14.3 per cent of the studies using a mixed method approach. All these studies combined questionnaire survey with interviews (i.e. Dean,

1986b; Mohamad & Karbhari, 2009; Siraj, et al., 2007; Sulaiman, 2007; Sulaiman, et al., 2008). Mixed method or multi-method approach to research is believed to be able to provide better insights and explanations of research findings. Similarly, it was argued that by having more than one paradigm or even interdisciplinary research would enhance knowledge discovery as it allows knowledge to be comprehended from various perspectives (Goddard, 2010; Merchant, 2008). For instance, integrating the functionalist with the alternative paradigms such as critical or radical give way to a more in-depth appreciation of the topic under study (Merchant, 2008). Looking at an issue from both accounting and political science or public administration viewpoint shall add towards better understanding of the subject. Therefore, it would be more advantageous for any research and particularly in this context, Malaysian PSA research to use a multi-method and multi-paradigmatic or even interdisciplinary approach to research, which appears to be lacking in the Malaysian PSA research arena. Future research may in fact combine, for instance, archival research with interviews, or perhaps archival combined with mathematical analyses or experiments, the two methods which are still in absence from the Malaysian PSA research landscape. Finally, there appear to be no literature review study available and therefore this study would serve as a groundbreaking effort for such studies.

#### 4.5 Malaysian PSA research categorized by journal type

Next classification is based on the types of journal where the literatures were published. Journals have been categorised into two groups, i.e. accounting/business journals or other journals. Accounting/business journals here refer to journals that are regularly published accounting and business literatures. Other journals would include journals from other disciplines such as political science and public administration.

**Table 8: Number of studies based on journal types**

Journal type	Journal title	Freq.	Total
Accounting	International Journal of Public Sector Management	5	25
	Financial Accountability & Management	4	
	Journal of Financial Reporting & Accounting	3	
	Malaysian Accounting Review	2	
	Indonesian Management and Accounting Research	2	
	Journal of Modern Accounting and Auditing	1	
	Managerial Auditing Journal	1	
	Journal of Finance and Management in Public Services	1	
	Asia Pacific Business Review	1	
	Journal of Contemporary Issues in Business and Government	1	
	International Journal of Management Studies	1	
	Southern African Journal of Accountability and Auditing Research	1	
	International Review of Business Research Papers	1	
Revista Universo Contábil	1		

Non-accounting	Public Administration & Development	3	10
	Asian Social Science	1	
	American Journal of Islamic Social Sciences	1	
	Public Budgeting and Finance	1	
	International Journal of Interdisciplinary Social Sciences	1	
	International Public Management Review	1	
	International Journal of Public Administration	1	
	Asian Journal of Political Science	1	
<b>TOTAL</b>		<b>35</b>	<b>35</b>

Result shows that the number of literatures published in accounting/business journals are more than double than that of other journals. Still, given the size and importance of public services (Broadbent & Guthrie, 2008), as well as owing to the large number of accounting journals locally, regionally and internationally, publication of 28.6 per cent of PSA research in other journals could be an indication of marginalisation of PSA research in the accounting journals.

In the international context, similarly, Broadbent & Guthrie (2008) highlighted the marginalisation of PSA research in accounting journals. In their study, they expressed their disappointment as they found the paucity of PSA research published in other accounting journals besides the FAM - a journal dedicated to public services - and the AAAJ – a generalist accounting journal. In the context of Malaysia, thus far there had been no journal dedicated for PSA research. Having one would perhaps partly address the issue of marginalisation of accounting journals towards PSA research, particularly those related to developing countries such as Malaysia. It would also promote the dissemination of knowledge in this area and could possibly encourage more Malaysian PSA research to be conducted.

## 5.0 Conclusion And Limitations

The study in general provides evidence on the scarcity of literatures on Malaysian public sector accounting. From a search of literatures through online databases and the world wide web, the study was able to identify 35 journal articles, 11 doctoral theses and 19 master's theses produced for a duration of three decades, i.e. 1981-2010. On average, only one journal article was published every year, and one master's and doctoral thesis was produced every three and alternate years, respectively. Literatures have been categorised into four types of classifications, namely research settings, research areas, research method and journal types.

In general, all the three government tiers, i.e. federal, state and local governments have been researched with the federal governments been the most researched group, followed by the state and local government, indicating the higher the rank in government tier, the more importance attached by researchers in the need to conduct research on that setting.

Nevertheless, it was noted that in all settings, research have been limited and not inclusive nor comprehensive. As a case in point, studies on federal government do not sufficiently covers federal statutory bodies. Studies on statutory bodies are lacking and those available tend to focus only on universities, entities which partly represents only one of the five different types of statutory bodies in Malaysia, i.e. research and education category. A more inclusive study on statutory bodies would be very useful in understanding accounting and accountability aspects of these organisations. Similarly, studies on state governments have not been comprehensive where state statutory bodies such as museums, libraries and state economic development councils have been sidelined.

On research areas, management accounting appears to be the most researched areas particularly on the issues of budgeting and performance measurement whereas governance does not seem to be receiving much attention from researchers, in total opposite with the international development of PSA research. Reporting, although appear to be the second most researched area, again the issues covered tend to be rather limited in scope. Only financial and performance reporting have been addressed while other broader aspect of reporting such as annual and accountability reporting are still lacking.

Further, highest proportion of studies adopted questionnaire survey as its data collection method while case studies being the least used research method. Only a handful number of research adopted mixed method approach of research, a method which may be highly useful in gaining deeper insights into issues under study. There was also lack of multi-paradigmatic and interdisciplinary PSA research. Finally, PSA research does not appear to be well represented in accounting/business journals, implying a marginalisation of PSA research from the accounting journals.

As an additional note, casual observation indicates that among the reasons for the lack of interest among academic researchers to pursue this important area is due to perceived difficulties of getting the needed cooperation from public sector in order to collect the necessary data for the research. Although there have been no empirical data to support this, this is believed to be the main hindrance for accounting researchers to take up the many opportunities in this area. This by itself would make an interesting research area by future researchers. For example, studies in the U.S. have examined the accessibility of acquiring government financial information (Styles & Tennyson, 2007). Other reasons include the general public fear that additional information obtained from the public sector should be regarded as confidential and therefore should not be released. To the extent that this is regarded true, dissemination of research output would therefore be problematic for researchers.

As in any other studies, this study is subject to limitation. Literatures included are only those which abstracts are accessible from the web and thus the results presented may not accurately represent the whole population of available articles. Despite this limitation, it is hoped that this paper is able to provide a useful framework for future interested researchers and trigger and challenge more accounting researchers to explore this scare area for the benefit of the

Malaysian public sector, in particular and the other parts of the world, in general.

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**APPENDIX 1: List of literatures identified and its details**

**JOURNAL ARTICLES**

No.	Studies	Journal	Type of public agency	Research area	Method
1	Tooley et al. (2010)	Financial Accountability & Management	Local government	Performance reporting	Questionnaire
2	Siddique (2010)	International Journal of Public Sector Management	Public sector as a whole	New public management (NPM), budgeting	Analytical
3	Ahmad et al. (2009)	Journal of Modern Accounting and Auditing	General	Internal audit	Questionnaire
4	Mohamad & Kahbhari (2009)	Indonesian Management and Accounting Research	Federal, state government	NPM, budgeting	Questionnaire, interview
5	Azhar & Abdul Rahman (2009)	Malaysian Accounting Review	Universities	Performance measurement (PM), MA technique	Questionnaire
6	Samsudin & Mohamed (2009)	Malaysian Accounting Review	Public accounts committee (PAC) - independent	Regulatory	Archival
7	Othman et al. (2008)	Asian Social Science	Local government	Accountability/governance	Questionnaire
8	Sulaiman et al. (2008)	American Journal of Islamic Social Sciences	State mosques	Internal control	Questionnaire, interview
9	Yahya et al. (2008)	International Journal of Public Sector Management	Ministry of Defence -federal	Budgeting	Questionnaire
10	Abdul Khalid (2008)	International Journal of Management Studies	General	NPM, PM	Analytical
11	Ali et al. (2007)	Southern African Jour of Accountability and Auditing Research	State and local government	Internal audit	Interview

12	Othman & Said (2007)	Journal of Financial Reporting & Accounting	General	Management control	Case study
13	Saleh (2007)	International Review of Business Research Papers	General	Accrual accounting	Archival
14	Siraj et al. (2007)	Indonesian Management and Accounting Research	State mosques	Financial management	Questionnaire, interview
15	Sulaiman (2007)	Revista Universo Contábil	State mosques	Internal control	Questionnaire, interview
16	Zakaria et al. (2007)	International Journal of Interdisciplinary Social Sciences	Local government	Internal audit	Questionnaire
17	Mail et al. (2006)	Journal of Financial Reporting and Accounting	A Public utility co. - previously SB	Mgmt control, corporatization	Case study
18	Siddique (2006)	International Public Management Review	General	Accountability/governance	Analytical
19	Siddique (2006)	International Journal of Public Sector Management	General	NPM	Analytical
20	Zakaria et al. (2006)	Managerial Auditing Journal	Universities-Public enterprise (SB)	Internal audit	Questionnaire
21	Ahmad & Abdul Aziz (2005)	Journal of Financial Reporting and Accounting	Local government	Audit lag in financial reporting	Archival
22	Siddique (2005)	International Journal of Public Administration	Public sector as a whole	Accountability/governance	Analytical
23	Tayib & Husin (2005)	Journal of Finance and Management in Public Services	Universities-Public enterprise (SB)	Budgeting	Questionnaire
24	Saleh (2006)	Asia Pacific Business Review	Federal and state government	Accrual accounting	Questionnaire
25	Siddique (2002)	Asian Journal of Political Science	General	NPM	Analytical
26	Nichol & Taylor (2001)	Journal of Contemporary Issues in Business and Government	Government, federal and others	Performance reporting	Content analysis – archival
27	Tayib et al. (1999)	International Journal of Public Sector Management	Local government	Financial reporting	Questionnaire

28	Abdul Rahman & Goddard (1998)	Financial Accountability & Management	State Islamic Religious Councils	Culture and accounting	Ethnography case studis
29	Xavier (1998)	Public Budgeting and Finance	Treasury - Ministry of Finance	Budgeting	Analytical
30	McKinnon (1996)	International Journal of Public Sector Management	EPF	Financial management	Analytical
31	Xavier (1996)	Public Administration & Development	Treasury - Ministry of Finance	Budgeting	Analytical
32	Xavier (1996)	Financial Accountability & Management	Treasury - Ministry of Finance	Modified Budgeting System	Analytical
33	Dean (1986)	Public Administration & Development	Treasury - Ministry of Finance	Budgeting	Questionnaire, interview
34	Dean (1986)	Financial Accountability & Management	Treasury - Ministry of Finance	Performance budgeting	Interview
35	Doh (1981)	Public Administration & Development	Treasury - Ministry of Finance	Budgeting	Analytical

**DOCTORAL THESES**

No.	Studies	Type of public agency	Area of Research	Method
1	Joseph (2010)	Local government	Sustainability reporting	Content analysis, interview
2	Basnan (2010)	Local government	Performance reporting	Questionnaire, content analysis, interview
3	Mucciarone (2008)	Federal, state government	Performance measurement and reporting	Content analysis, interview, questionnaire
4	Singaravelloo (2008)	Local government	Performance measurement	Questionnaire
5	Mat Daud (2007)	NAD - Federal independent agency	Performance audit expectation gap	Interview and Audit report analysis
6	Othman (2005)	Local government	Management control	Not known
7	Mohamad (2004)	Federal, state government	NPM, budgeting, performance measurement	Questionnaire, interview
8	Saleh (2002)	Federal, state government	Accrual accounting	Archival, questionnaire, interview
9	Mohamed (1996)	TM -Previously NSB	Privatisation	Case study
10	Johl (1993)	Federal, state, local government	Financial reporting	Content analysis
11	Abdul Rahman (1993)	TM -Previously NSB	Privatisation	Case study

**MASTER'S THESES**

No.	Studies	Type of public agency	Area of Research	Method
1	Azhar (2009)	Public sector in general	Performance measurement	Questionnaire
2	Azis (2008)	Federal statutory bodies	Performance reporting	Content analysis
3	Abdissamad (2008)	State Islamic Religious Councils	Financial control and financial reporting	Questionnaire

4	Yaacob (2006)	State Islamic Religious Councils	Waqf accounting practices	Case study, document review, interviews
5	Md. Zain (2005)	State Islamic Religious Councils	Financial reporting of Waqf (Endowment)	Questionnaire
6	Azhar (2005)	Universities-Public enterprise (SB)	Management accounting technique	Questionnaire
7	Abd Majid (2004)	State zakat institutions	Performance measurement	Not known
8	Siraj (2003)	State mosques	Financial management	Questionnaire and interview
9	Abdul Wahid (2002)	Local government	Financial reporting	Not known
10	Awg Drahman (2002)	Local government	Audit lag in financial reporting	Not known
11	Md. Salleh (2002)	TM -Previously NSB	Privatisation	Not known
12	Udin (2002)	Sarawak State Government	Internal audit	Not known
13	Yaacob (2002)	Federal agencies	Internal audit	Not known
14	Abd Rahman (2002)	UiTM - Public enterprise (SB)	Performance measurement	Not known
15	Joseph (2000)	Universities-Public enterprise (SB)	Management accounting	Not known
16	Mustafa (2000)	UUM - Public enterprise (SB)	Financial accounting system effectiveness	Not known
17	Ismail (1999)	Universities-Public enterprise (SB)	Performance reporting	Not known
18	Wahid (1997)	Universities-Public enterprise (SB)	Activity-based accounting & corporatisation	Not known
19	Nichol (1997)	Government, ministries & others	Performance reporting	Not known