

Roles and Functions of Central Government Accounting Authority in Advanced Economies: Reflections for Malaysia

A.K Siti-Nabiha¹, Fathyah Hashim², Rozaidy Mahadi³, Ahmad Shukri Abdul Gani⁴

^{1,2}Graduate School of Business, Universiti Sains Malaysia, Pulau Pinang, Malaysia

³Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah, Sabah, Malaysia

⁴National Accounting Institute, Accountant General's Department of Malaysia, Malaysia

*Corresponding Author: nabiha@usm.my

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Abstract

Purpose: The current study sought to benchmark the core functions and roles played by the Malaysian Accountant General's Department (AGD) against comparable entities in selected jurisdictions.

Methods: A comparative documentary analysis was conducted, with Singapore, New Zealand, and Canada employed as benchmarks, owing to the three (3) countries having well-established public financial management systems. Accordingly, government documents, speeches, websites, and other publicly available information were analysed to determine the strategic and operational functions of these entities, as well as their institutional structures and initiatives.

Findings: The central government accounting authorities in this study performed both operational and strategic accounting functions, with Singapore, Canada, and New Zealand extending existing operational roles to broader strategic financial management functions, which were associated with stronger mandates and authority, accounting basis, digital reformations, and more holistic capability-building initiatives. Furthermore, the strategic role played by the AGD in Singapore was strengthened through digital innovation, despite maintaining a cash-based accounting system, compared to Canada and New Zealand, which used accrual-based accounting. Although the AGD in Malaysia performed both operational and strategic functions, its strategic role needs to be further enhanced.

Limitations: This study represented an exploratory study limited to a documentary review of publicly available information. More in-depth insights could be obtained through interviews, surveys, and wider international benchmarking.

Originality: This study addresses the current gap in the existing literature by examining how the institutional structures and initiatives could support the strategic and operational functions of central government accounting authorities.

Keywords: Central Government Accounting Authority, public sector accounting, Malaysia, Accountant General's Department

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