WEB-BASED ACCOUNTABILITY DISCLOSURE: UNDERSTANDING PERFORMANCE AND PRACTICES IN THE MALAYSIAN STATES GOVERNMENT

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Abstract

State governments of Malaysia are shifting to internet-based technologies in presenting their accountability to citizens. This article discusses how the web-based accountability practices in the Malaysian state government are embedded. The study aims to understand capacity, strategy, and public accountability by adapting the web-based accountability model. The findings are categorized into three variations: financial accountability, performance accountability, and political accountability. A qualitative content analysis approach was adopted throughout the study. This study broadens the knowledge by understanding the differences in web-based accountability disclosure practices based on the proposed variation and sub-characters. A vast literature on accountability demonstrated the interconnection of web-based accountability indicators and improved fiscal transparency in government sectors. The findings of the study suggested that political accountability disclosures become a prominent variation.

Keywords: Governmental organization; web-based accountability practices.

1. Introduction

One of the many reasons to ensure better performance is to focus on enhancing state government accountability—the state government needs goal congruence and the advancement of recent technology. As a consequence, the state government has taken initiatives to strengthen the department's integrity. Accountability plays a more significant role in public management, and it has a linkage with governance (Ma, Zeng, Lin, Chen, & Shi, 2017; Sarman et al., 2015). While good governance supports public organizations' conduct in public affairs, manages public funds, and ensures human rights realization, it is corruption-free and abides by rules and regulations (Miao, Newman, Schwarz, & Cooper, 2018). The Internet's widespread use has
revolutionized how institutions communicate their activities to several stakeholders with minimal cost, including the government. Many governments are using ICTs as a platform to spread government transparency and accountability. Since transparency and the right to access government information constitute cornerstones of strengthening democracy in such a country, (Bertot, Jaeger, & Grimes, 2012). The state government's web-based accountability practices have two key alternatives: disclosure and dialogue (Heikinheimo et al., 2017; Sillah, Nukpezah, & Kamau, 2020). Within the transparency perspective, the disclosure includes the dialogue on soliciting and interacting with core stakeholders. Discharging accountability through the website has research in different sectors, including for-profit (Abukari, Abdul-Hamid, and Angenu, 2021) and also public sector (Bertot et al., 2012). However, there is still a limitation in studies on how the government in developing countries, such as Malaysia utilized the website to promote transparency and discharge accountability. Hence, by reviewing the state government's website, this paper aims to identify the accountability disclosure practised by the government of the Malaysian state in promoting transparency.

Malaysia is a federation of 13 states and three federal territories. All states in Malaysia are subdivided into regions. However, Sabah and Sarawak are divided into larger administrative regions called departments. Sualman, Saabar, Hashim, and Mohamed (2017) contended that Malaysia implements a parliamentary democracy with a constitutional monarchy. Without coercion, authority is wielded through a meaningful and regular agenda. Therefore, political participation is essential to strengthening the exercise of democracy. Former Prime Minister Mahathir Mohamed in his expression quoted that moral and ethical principles is crucial in leading Malaysia to become a united and democratic country and create a powerful nation (Malaysia, 2014). He was suggested to uphold the importance of accountability and transparency.

Following this perspective, the Malaysian government has implemented several control procedures to maintain accountability in the public sector, including the authority to reduce or restrict government funding in cases of incompetence or wrongdoing. In 2004, the Malaysian Institute of Integrity (I.I.M.) was introduced by the fifth Prime Minister, Abdullah Haji Ahmad Badawi, who create a nation by marketing as high integrity, resiliency, and universal principles. An I.I.M., which serves as a coordinating organisation for the implementation of the National Integrity Plan (NIP), is another important step that the government taken to encourage greater accountability. Besides, the Malaysian Public Complaint Bureau (P.C.B.) is always proactive in providing services to help the public channel their complaints, contributing to public service excellence. Besides, the Auditor General Office has implemented auditing procedures annually to assess the government's financial management effectiveness and activities such as Attestation Audit, Compliance Audit, Performance Audit, and Management Audit of Government Companies. Another evaluation was
carried out by the Star Rating (S.S.R.) system of the Malaysian Administrative Modernisation and Management Planning Unit (M.A.M.P.U.), to set up and monitor the high governance standards and continuous improvements in the delivery of public services since 2008. As suggested in Siddiquee’s (2014) research, new approaches and transformation programs have been launched to strengthen Malaysia’s public sector’s operations and transparency. In the early 1990s, for example, the government accepted the global trend of results-based management by introducing modern public management and managerialism. The government has implemented numerous initiatives for its agencies and ministries.

These phenomena add to what the government is facing, leading the public to lose confidence in them. To achieve Vision 2020 and the objective of becoming an impressive income nation by the 21st century, the government of Malaysia has recently alerted the critical need of government to equip high-class citizens with the attitude of sustaining ethically high value to the nation (Iyer, 2011). These efforts have demonstrated the wide range of mechanisms available to promote accountability, transparency, and professionalism in Malaysia’s public sector (Siddiquee, 2006). However, there are still many complaints raised by the public, thus accountability is still deemed weak. Moreover, the dilemma of the public sector exists, the lack of web-based accountability persists or continues to be despite the Malaysian government’s efforts to strengthen its civil servant’s transparency practices, posed by various parties in Malaysia, through the implementation of new initiatives and approaches. Another issue that leads accountability to become crucial is the increasing numbers of corruption. The state government relies on taxes from citizens and income from business activities to sustain and maintain. The state government is focused on its capacity, efficiency, and effectiveness to fully fulfil its mission. One of the main elements that provide state government excellence in its performance is gaining public trust. Trust is both a contribution to public sector reforms and a necessary contribution to society at large. Implementation and outcome of reforms influence the attitudes and decisions of individuals and organizations that are relevant to economic and social well-being. Before the 2012 Auditor General's report, the likelihood of negligence and public officials failing to preserve the government's interests was addressed. Furthermore, the study addressed that the shortcomings are due to incompetence in several ways, such as failure to uphold the rules, a lack of supervision and a lack of ability to control the project management. Attention to the outcome or impact of projects and activities all seem to be instances of failure to comply the rules and regulations. The involvement of an improper internal control system to manage relevant assets could have a terrible outcome that jeopardises safety of the public. The public has expressed concern about this discovery. It will induce fear in them because of the integrity and accountability required to preserve national security while managing and controlling their assets successfully. The following section presents an overview of the literature relevant to the evolution of technology that changes the shape of institutions, followed by the web-based accountability model theory that
underpins this research. The methodology section sheds light on the main data collection and analysis methods. The next section describes the results and discussions. Finally, the discussion and conclusion are presented in the last section.

2. Literature Review

The technology revolution has significantly impacted organizational activity, particularly on the Internet of Things (IoT), either public or private (Ibrahim, Yusoff, & Rashid, 2021). In the current circumstances, public organisations are under pressure to be accountable and responsive. Social accountability is an interwoven organizational value in the public sector’s culture because committing responsibility is a concern (Walling et al., 2020). Additionally, transparency shines together these values and is expected to be visible in decision-making procedures that support public concern and interlinks with collaborated organizations (Koene, Clifton, Hatada, Webb, & Richardson, 2019). Therefore, an organizational structure can promote good accountability through accountability elements. However, an organization with significant involvement in political power is subjected to accountability to all stakeholders. Accountability, responsiveness, and accountability emphasize control at various organizational levels (Agyemang, O'Dwyer, Unerman, & Awumbila, 2017). “Transparency” is referring to the option to describe traditional transparency, political accountability notions, responsiveness, and accountability. Another definition of transparency includes being both being accountable and responsible to the public (Bvuma & Joseph, 2019).

Bvuma and Joseph (2019) indicated that the ability of citizens to exercise control and influence over government services is included in the definition of transparency. Transparency aids in overcoming abusive power that leads to corruption and provides trust for the community. The information age has resulted in increased transparency and accountability. Providing information is a critical tool for combating corruption and technological innovation, the transparent information was further explained to stakeholders (Khan, Krishnan, & Dhir, 2021). Accountability includes giving a level of authority to workers and managers in line with organizational objectives. Suppose the structure of the organisation allows them to rectify problematic situations within their specified areas of responsibility. Therefore, employees could be more efficient and objectives. Participation and teamwork from employees are narrating good governance. Technology advancement has radically changed the organization in daily activities to communicate information at different organizational levels and to outsiders. Therefore, it has dramatically enhanced the ability of a manager to monitor team performance. Employees have more opportunities to engage and share and create content. As a result, it has also enabled individuals within an organisation to be accessible, even if they are indifferent to location... The communication context is recently moving away from traditional perspectives where the exchange of data between organizations by geography, time, and memorise is longer restricted.
Collaboration among both widely scattered teams and individuals, information dissemination and decision-making, and universality of work throughout the organization, potentially to strengthen organisational effectiveness and efficiency. (Abubakar, Elrehail, Alatalat, & Elçi, 2019).

2.1. Model of Web-Based Accountability Practices

Web-based accountability practice refers to any reporting, feedback, or input from the stakeholders that is available online, thus demonstrating the engagement and dialogue mechanism that promotes the improvement of accountability (Saxton & Guo, 2011). According to Saxton and Guo (2011), to demonstrate their accountability, organizations are required to disclose the key organizational information, called financial, performance, and political accountability.

2.1.1. Financial Accountability

The basic concept of financial accountability includes reporting activities on the disbursement, allocation, and maximization of financial resources, which complied with the accounting rules and regulations (Brinkerhoff, 2001). Therefore, accountability related to performance refers to demonstrating accounting for performance that focuses on service, output, and result. It also collaborates with tools of management control and performance. It interlinks with performance accountability and reporting.

2.1.2. Performance Accountability

The structure of the organization may be dependent on the size of the organization. Maassen and Stensaker (2019) discovered that larger organisations are more specialised and formalised in their tasks than smaller organisations. Throughout the case of government agencies, the size of the parent organisation was also related to the level of authorities (Flood, Kenett, Lumsdaine, & Simon, 2020). As an organization grows, visibility becomes greater and attracts comprehensive attention to various external stakeholders such as the state, the media, and the general public. Consequently, it appears to be a severe connection between utilizing technology for specific missions (Dainelli, Manetti, & Sibilio, 2013). Theorists have argued that they have to control and coordinate more employees as organizations grow more extensive. Personal monitoring of employee attitudes, on the other hand, becomes incredibly expensive. Bureaucratization allows an organization to decrease coordination costs. Many theorists consider bureaucratic features to be appropriate (V. K. a. N. Narayanan, Raghu, 1993; Woolcock & Narayan, 2000). Top management may choose a variable organisational structure based on their success strategy. Chandler emphasises the link between strategy and structure in terms of contingency (Chandler, 1990). Therefore. Suggested findings, strategy can be interpret contingency variation that integrates environmental challenges, the comprehension of organization’s objective, and to accomplish the formation. (Shafritz, 2011).

2.1.3. Political Accountability
Political accountability is associated with procedures and mechanisms applied to legitimately accommodate public trust, stakeholders' involvement, and expectations and needs (A/P Sriram et al., 2021; Arras & Braun, 2018). It can be in various forms, including internal or external, vertical or horizontal, formal or informal, and bottom-up or top-down. According to traditional voting theory, voter participation serves several essential functions in operating a democratic system (Resnick, 1990; Yusoff, Ibrahim, Karim, Salleh, & Li, 2021). Besides, the source of political responsibility becomes a mechanism in which the principal, the public, the representative, the agent, the decision-maker, a given tool to perform a specific goal (Przeworski, 1999). However, the delegation mechanism is not immune to significant political difficulties due to the principal and agent's diverse interests and knowledge imbalance. First, policymakers and voters may have the other party contradict each other. Second, the former may want to get rich while in office or, even if they are honest, their ideas on improving public welfare may differ from what the public themselves want.

The contribution of this article is to add to the body of knowledge about the levels of web-based accountability based on financial, performance and political accountability. Insights knowledge gained from the web-based accountability findings on the whole state governments of Malaysia. We certainly believe that by doing so, we will be able to fill the research gap that has existed in this sector to some extent, particularly in technology and digitalised accountability. The next section presented the theoretical framework of the studied organisations.

3.0 Theoretical Framework

Sarman et al. (2015) suggested that the disclosure of information should be in three variations: financial, performance, and political accountability. We present a web-based accountability model as a theoretical based in which three groups of financial accountability, performance accountability, and political accountability characters are present. This study investigated a crucial step towards understanding the role of information technology in improving state government accountability by analyzing web-based accountability. Financial accountability, including the use and record-keeping, while performance accountability represents the outcome while political accountability, applies administrative procedures used to increase public trust. Therefore, using the web-based accountability model, the data was gathered through content analysis from official state government websites. However, the typical state government is willing to disclose minimal information related to finance and performance. Most state governments' websites appear to be "brochureware" data only with few mechanisms for providing information to stakeholders. Therefore, the variation is severely lacking in the typical state government. We demonstrated that organizations in the extent within the perspectives web-of based accountability practices suggested by Dainelli et al. (2013) and Sarman et al. (2015) are as follow;

<table>
<thead>
<tr>
<th>Variations</th>
<th>Items</th>
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</table>

April 2022 | 683
Financial Accountability | Financial statements  
---|---  
| Account notes  
| Management commentary  
| Auditor report  
Performance Accountability | Vision/Mission statement  
| Governance structure  
| Human resource organization  
| Strategic plan  
| Key performance indicators  
| Visitor survey  
Political Accountability | Chairman/Yang Dipertua/CEO statement  
| List of board members  

**Table 1:** Variations of Web-based Accountability

Sources: Adapted from Dainelli et al. (2013) and Sarman et al. (2015)

### 3.1. Underpinning theory

The landmark work authored by Lawrence and Lorsch is "Environment and Organization". They stated that the theoretical basis must be compatible with the organization's tasks, technology, and macroenvironment, as well as the needs of its members to react properly. As a result of this method, a "Contingency Theory of Organization" emerges. According to this idea, the acceptable internal states and practices of the organization are determined by many different requirements and the demands of its members (V. K. a. N. Narayanan, Raghu, 1993). Contingency theory, which has now almost become equated with modern organisational theory, has spawned a vast corpus of study (V. K. Narayanan, 1993). The contingent theorists supported this approach to the organization that was suitable for different circumstances. They emphasized the organization's effectiveness and argued that it should prosper if its components fit together and with the environment. Environmental agents, organised customers, community actions, and even employees are exerting pressure on organisations. According to the contingency theory, organisations adjust their structure to suit changing elements such as size, technology, and attainable strategy in achieving high performance (Pearlson, 2010). The perspective contingency in an organization concerned is composed of a subsystem delineated by its environmental supra-identifiable system's boundaries. The contingency perspective defined relationship patterns by presenting the inter-relationships both between the
organisation and its environment. It stresses the organization's multivariational nature and sought to explore how organisations perform under multiple conditions and in specific circumstances. In organisational design and management operations for particular conditions is the most relevant perspective to suit the contingency approach. Therefore, the dynamic analysis may result in a broad conclusion on the following types of relationships:

1. When the surroundings are reasonably constant and certain, and the objectives are well defined and long-term, the stable-mechanistic organisational characteristic seems to be more appropriate.

2. When the environment is unclear and tumultuous, the adaptive-organic type of organizational structure is more appropriate. The objectives are diverse and shifting, and resulted a comprehensive and dynamic technological view (Tompkins, 2005).

When theorists began to understand an organisation as an interconnected system variable, they discovered that one structure for all organisations could be the best. As a result, businesses are presented with a variety of unique and interrelated elements that have a substantial impact on their performance (V. K. a. N. Narayanan, Raghu, 1993). The structural arrangements are specified by a contingency factor, which is a variable. It is best adapted to the organisation in which it finds itself in a specific situation. During the 1960s and 1970s, researchers recognised the following essential contingency variables for an organisation: size, technology, strategy, environment, resource dependency, and public accountability (Kast, 2005). According to a survey of organisations from a variety of European countries, organisations do not substantially flatten their structures (Galunic, 1994). In a survey of several firms conducted in 2002, it was discovered that most organisations use conventional macro-structures with the invention, such as I.T. or teams, to effect progressive change inside a larger traditional framework (Dadash, 2002).

3.2. Measurement of State Governance

Concerning the concept of governance, the UNDP and the World Bank have different approaches. "Political and economic conditionality" is the view of the World Bank on governance (Weiss, 2000). As a result, the World Bank considered reducing costs of transactionion and enforcement of the contract as significant elements that promote good governance in public sector management (Weiss, 2000). In comparison, empowerment is emphasized by the UNDP.

It also refers to the act of making democratic institutions, procedures, and strategies available and accessible to the people to facilitate local participation in which the UNDP suggested the government political and civic awareness. UNDP's governance measurement proved to be a secondary factor that promotes a country's development in terms of performance and prosperity (Weiss, 2000). Governance usually related
with encouraging local involvement in the process of making decisions. The UNDP approach is a bit similar to the primary definition of good governance to the approach of the World Bank (Kettani, 2009). In presenting good governance, the developing tools exist in the society (Weiss, 2000). In improving platforms for good societal governance, the Human Development Index (HDI) was developed. The HDI indicates that "economic well-being and human advancement are not synonymous." Even though of having equal per capita income, twothe countries may have different HDIs (Weiss, 2000). In addition, the World Bank created an index to assess the quality of governance. The Governance Quality Index (G.Q.I.) was explored in further depth (Hurther, 2005). These four metrics are multiplied to determine management quality. The G.Q.I. is made up of a series of indices that are followed by:

1. Citizen Participation Index (C.P.I.)
2. Government Orientation Index (G.O.I.)
3. Social Development Index (S.D.I.)
4. Economic Management Index (E.M.I.)

The UNDP has identified nine in the Governance of Sustainable Development Core features that measure good governance. The evolution of the world The Research Centre (G.D.R.C.) has compiled a list of such qualities related to good governance, including accountability, responsiveness, management innovation, public-private partnerships, citizen engagement with local government, decentralised management, networking, and human resource development. Every feature has a possible evaluation based on the measurement of the corresponding set of indicators. Local government decentralisation, responsiveness, empowerment, effectiveness, equity, accountability, and transparency are among the metrics. The strategic vision, civil society, the commercial sector, and governance are also taken into account. The indication is evaluated based on its own set of variants (Mcsweeney, New, Lizcano, & Lu, 2010). The level of contentment can be used to assess the success of indicators. In addition, surveys and grievances are likely to be used to gauge levels of satisfaction. Two variables are used to determine indicator reactivity: the proportion of the population serviced and the populace’s accessibility to policy-making stages (Kettani, 2009). Two aspects determine accountability and transparency: the reasonableness with which laws are enacted and the clarity with which procedures, regulations, and responsibilities are defined. The equity criteria were investigated by assessing how much-stigmatised societies are permitted to partake in the evaluation process. To engage in national decision-making, the acceptability of criteria is determined in identifying and assessing distribution resources. The appearance and application of local news media independence are used to gauge participation.

The predictors of preparation and consistency can reassess and use the extent of openness associated with the social program procedure. Web-based government accountability is referring to the implementation of good governance because it changes operational government relations with internal participants and government
relations and other stakeholders (Kettani, 2009).

4.0 Research Design and Methodology

A qualitative content analysis was adopted to gain, describe and quantify specific phenomena. It allows you to make valid inferences from verbal, visual, or written evidence in a systematic and standardized manner (Downe-Wambolt, 1992). This study is carried out based on the official website of the state government in Malaysia. Moreover, the content analysis is carried out from the official websites as it helps the researcher gain a specific perspective and situation. In addition, the triangulation of data is carried out by the researcher for data commonality, gaining a different view and perspective on the case and ensuring the validity of the data. As Kimberly A Neuendorf (2001) suggests, content analysis is considered a systematic, objective, and contented investigation of a message’s characteristics. However, Krippendorff (2018) contends that all content analysis and text reading are qualitative, even when specific characteristics are converted into numbers. A detailed search of just about any piece of human visual or written social interaction, such as those in magazines, newspapers, T.V. commercials, paintings, speeches, novels, and so on, is what content analysis entails. Similarly, Fraenkel, Wallen, and Hyun (2012) characterized content analysis as a tool that involves researchers examining their correspondence and human interactions. The study embraces components of the governance index adapted from Huther and Shah (2005) illustrated as follows in Table 2.

<table>
<thead>
<tr>
<th>Index Name</th>
<th>Component Indices</th>
</tr>
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<tbody>
<tr>
<td>CP Citizen Participation Index</td>
<td>PF Political Freedom</td>
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<tr>
<td></td>
<td>PS Political stability</td>
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<tr>
<td>GO Government Orientation Index</td>
<td>JE Judicial Efficiency</td>
</tr>
<tr>
<td></td>
<td>RT Bureaucratic Efficiency</td>
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<td></td>
<td>CO Lack of Corruption</td>
</tr>
<tr>
<td>SD Social Development Index</td>
<td>HD Human Development</td>
</tr>
<tr>
<td></td>
<td>GI Egalitarian Income Distribution</td>
</tr>
<tr>
<td>EM Economic Management Index</td>
<td>OO Outward Orientation</td>
</tr>
<tr>
<td></td>
<td>CB Central Bank Independence</td>
</tr>
<tr>
<td></td>
<td>DB Inverted Debt to GDP</td>
</tr>
</tbody>
</table>

Table 2: Components of Governance Index adapted from (Huther & Shah, 2005)

The index presented in this work carries the advantage of the potential availability of data on developing economies, including the World Bank and the International Monetary Fund. In responding to the objectives mentioned above, the proposing governance quality index (GQI) is calculated based on components of the governance index adapted from Huther and Shah (2005) by using the following formula:

\[
\text{GQI} = \text{CP}^{1} * \text{GO}^{2} * \text{SD}^{3} * \text{EM}^{1-1} * \text{1-2} * \text{1-3}
\]
where:

\[ CP = PF^{9} \times PS^{1-9} \]

\[ GO = RT^{K_{1}} \times CO_{2}^{K_{2}} \times JE^{1-K_{1} - K_{2}} \]

\[ SD = HD^{I} \times GI^{1-A} \]

\[ EM = OO^{M_{1}} \times CB^{M_{2}} \times DB^{1-M_{1} - M_{2}} \]

where I, J, K, L, and M are weighted based on the suggested governance components. Instead of giving merely the details of knowledge, a researcher might use the technique to develop generalizations that can be applied to other circumstances (K. A. Neuendorf, 2001). As a result, content analysis enables a researcher to interpret what is being expressed, why it is being interacted, and the implications of that social interaction. Approaches to qualitative content analysis possess every one origin in literary studies, social science, and critical philosophy. The use of a deep analysis of tiny portions of text data, the clarification of texts into the latest narration, and the expert panel's acceptance that participants collaborate within accurate hermeneutic instances, replicated their cultural and social comprehension are all characteristics of qualitative approaches (Krippendorff, 2018). Discourse analysis, social constructivist analysis, rhetorical analysis, ethnographic content analysis, and conversation analysis are the five types of analysis. (Krippendorff, 2004). Based on the study aim, content analysis was utilized to identify web-based accountability practices in state government Malaysia. When studying documents such as television, movies, and websites, it is proposed that numerical and narrative data be collected (Altheide, 2020).

Between April 1, 2021, and April 7, 2021, a thorough search of website lists under the state government Malaysia directories of Yahoo and Google was conducted. The researcher is using geographical units to analyze this study. The different official website of the state government is used for observation. The researchers observed the official website of the thirteen state governments of Malaysia to find the relevant information or data. The researcher takes thirteen state governments as suggested (Trochim, 2020), that there are no minimum or maximum respondents. The thirteen states include Perlis, Kedah, Pulau Pinang, Perak, Selangor, Malacca, Negeri Sembilan, Johor, Pahang, Kelantan, Terengganu, Sabah and Sarawak. Also, there is no specific rule for determining an appropriate sample size technique in qualitative research methods. Research goals determine the qualitative sample size, time allotted, and resources available. A logic sampling size will be accepted based on the above condition, even though the sample sizes of qualitative methods remain a vigorous discussion suggested by Trochim (2020). As mentioned by Quant (2017), the concept of saturation is based on a qualitative interpretation since the sample size cannot be estimated in numerical terms. Therefore, the sample size does not have a minimum number; however, the size will depend on the desire and willingness of the researcher to achieve saturation, and the data obtained from the participants are satisfactory. In gaining primary sources of the data, content analysis involves observation and
documentation. Thirteen states were selected to represent Malaysia's state government. A web search of all thirteen state governments in Malaysia was carried out as a preliminary study. In addition, keyword searches were carried out on the state government's websites on strategy, capacity, and public accountability.

First, state government relevant information from the website was chosen. Second, the researcher conducted a thorough examination of the appropriate government website to determine themes that emerged in the three consecutive research questions. Third, using a conceptual guideline, the researcher investigated web-based accountability practices' pertinence in the Malaysian state government. Finally, as postulated, the following thematic approach was used (Krippendorff, 2018):

1. The researcher reviewed over a significant subset of the chosen website in detail;
2. The researcher looked for major themes;
3. The researcher combined concepts that were similar but not identical;
4. Any themes not included in the coding scheme will be identified by the researcher.
5. The researcher concluded web-based accountability methods in the Malaysian state government from the website's most general categories.

As envisioned by Khan et al. (2021) and Joseph (2010), a binomial logic is being used to scrutinize accountability information provided by the Malaysian state government via a website. If the content is provided, a code of one will be allocated for the recording, whereas if the content is not disclosed, a code of zero will be assigned. At the end of the process, the total score for each variation is computed to determine the overall rating of Malaysia's web-based accountability index for state government. The Malaysian state government will receive a total score of thirteen for financial accountability, performance accountability, and political accountability. As a result, all of the things that contribute to these three aspects are financial responsibility (four items), performance accountability (six items), and political accountability (three items).

5.0 Result and Discussion

Using the framework of Dainelli et al. (2013) and Sarman et al. (2015) in analyzing the website content in thirteen state governments of Malaysia can help the researcher understand more closely what is being proposed and mainly done in the context of web-based accountability. Therefore, analysis based on three proposed variations is financial accountability, performance accountability, and political accountability.


5.1.1. Financial Accountability

Financial statements, notes to the account, management remarks, and auditor reports are among the financial accountability contents specified for this study. Four
financial accountability indicators were reported. The result shows the same results for each financial accountability, which is scores 23.08 per cent due to the compilation of all documents into documentation known as an annual report and attached to the websites. The disclosure of financial information and accountability of the state government in Malaysia is low. Three state governments: Selangor, Perak, and Kedah, contain the four financial accountability: auditor reports, management commentary, account notes, and financial statements. The other ten state government in Malaysia does not attach the annual report, financial statement and financial information.

Figure 1 shows the results of financial Accountability of the state government of Malaysia based on web-based accountability practices.

![Figure 1](image_url)

**Figure 1** Financial accountability of state government Malaysia based on Web-Based Accountability

According to Benito, Brusca, and Montesinos (2007), the level of disclosure of financial information on the website is low. More than twenty per cent of the companies with annual reports did not include audit reports (Ika, Dwiwinarno, & Widagdo, 2017). The International Accounting Standard Board has emphasized that the companies should separate the audited information from the unaudited information on the websites. Besides that, more than forty per cent of companies are not attached their financial statement to their websites. In addition, some state governments are not disclosing the annual report on the operations and performance of all S.O.E.s.

Moreover, Joseph (2010) mentions that only three per cent of state governments in Malaysia reported financial information on the website. Based on the previous research, Malaysia's state government is the least disclosing financial information on the website. However, the advantage of financial disclosure information is communicating accountability standards (Rupley, Brown, & Marshall, 2017). The government is willing to voluntarily release its financial data and documents, thereby bringing a certain level of trust to people who use and do not use the information. It can expand the range of potential users and improve the public's awareness of the
accountability and openness of the reporting entity. Besides that, the advantage of disclosure of financial information is reducing record requests (Lance Schmidt, 2018). The document requester can be referred to the website if financial reports, payment and vendor information, and project procurement paperwork are frequently updated or published. As a result, the frequency of record queries and the time spent performing data by government employees may be reduced.

Furthermore, financial information disclosure has the benefit of spreading current knowledge to a larger audience. Most government reporting departments, for example, generate and customise periodic reports for board and finance committee meetings, summarising financial performance in an easy-to-understand style, even for those without financial expertise. These reports are currently available and can help existing audiences. A platform for delivering information to the audience is provided by a webpage that publishes information.

5.1.2 Performance Accountability

Performance accountability contains a vision/mission statement, governance structure, human resource organization, strategic plan, key performance indicators, and visitor survey. The key performance indicators are the only performance accountability item that any state government in Malaysia has not disclosed on their websites. The vision/mission statement, human resource organization, governance structure, and visitor survey get a total score of 100 per cent in the performance accountability. While the strategic plan gets eight scores out of 13 scores, which is 62 per cent, and the scores for 38 per cent are the five state governments: Terengganu, Negeri Sembilan, Kelantan, Perl, is and Sabah did not attach any strategic plan to their websites.

Figure 2 shows the results of performance accountability of state government Malaysia based on web-based accountability practices.
All Malaysian states government websites have a vision and mission statement to represent organizational direction, purpose, and goals that shape the business and organization. These determinations of the organization constitute the pillar of the corporate mission and form a culture that will guide the development of the state government department’s daily work of management and employees and their interactions with stakeholders. In addition, the mission statement defines the company’s executive philosophy, the company’s self-concept, and even the required public image. Thus, hierarchy governance structures produce more robust accountability chains than networks chain (Swierczek, 2019). The hierarchical governance structure depends on exercising the authority and power that the structure theoretically gives. However, an organization's competence made strategic use of information technology, such as enhancing accountability. The governance structure is linked to performance accountability. The public's trust in the state government can be bolstered by the publication of governmental structure information on the web.

The state government's websites contain the human resource organization structure for each department. This information is disclosed on the website, and the public user can quickly get the information on the website, and the website is attached to all the department's contact numbers. Therefore, the disclosure of the human resource organization structure is increasing the performance accountability of state governments. Also, the disclosure of the human resource structure can increase the performance accountability of the department, and the selected structure affects the organization's success in executing its strategy and goals (Chams & García-Blandón, 2019). Out of the thirteen state governments in Malaysia, eight state government Malaysia websites contain the strategic plan.

The public sector's strategic planning was inextricably linked to the country's governance policy. Caution concerning aims and goals, as well as sensitivity to situational requirements, stakeholders, caution when contemplating future possibilities, and careful consideration of implementation, are all elements of strategic planning. Therefore, a good strategic plan can lead to good performance accountability (Bryson & Edwards, 2017). Additionally, the visitor survey also gets a total score for all the 13 state governments in Malaysia. All the websites of the state government of Malaysia contain the visitor survey for the website visitor. Therefore, evaluating performance accountability based on public view is well performed in all states. Heikinheimo et al. (2017) recommended using the visitor survey to get real-time feedback from public visitors. Through visitor surveys, the experience that visitors get on the state government website is still fresh, so feedback tends to be more representative of that experience. An effective performance accountability system can help understand the state government's target ambitions, determine the state government's development opportunities, and become an essential part of the succession planning process. An effective performance evaluation process can help identify and document underperforming state governments, and if the relationship is terminated, a smooth
transition can be made. The state government should view its performance accountability system globally and set objective goals related to the strategic plan and performance management procedure.

5.1.3 Political Accountability

Figure 4 shows the results of the political Accountability of state government in Malaysia based on web-based accountability practices. The political accountability includes chairman/C.E.O. statement, board members, and voluntary work report. In this research, the items in political accountability, chairman/Yang Dipertua/C.E.O. statement, and voluntary work report get a total score in all the states. While the list of board members only gets nine scores out of 13 states.

![Figure 3: Results of the political Accountability of state government Malaysia based on web-based accountability practices.](image)

In this research, all the 13 state governments in Malaysia have the total score in the political accountability indicator, chairman/C.E.O. statement. According to Al-Sayani, Mohamad Nor, and Amran (2020), the chairman statement establishes strategies and business models that enhance long-term shareholder value for shareholders, seek to understand and meet the shareholders' requirements and expectations and expend stakeholder and social responsibilities. In the report of Ibrahim et al. (2021), the chairman statement can let shareholders communicate effectively and communicate any shareholders' concerns to directors. It can increase political accountability toward the public. In this study, there is nine state government website that contains the list of board members. In comparison, the four-state government in Malaysia such as Johor, Pahang, Perlis, and Sabah official websites does not contain a list of board members. The structure, responsibilities, and powers granted to the board of members are determined by the organization’s articles of association. For example, the charter usually determines how many board members there are, how members are elected, and how often board members meet. Therefore, the disclosure of the board members can increase political accountability practice, and the stakeholders can have a greater understanding of the organizational structure. The
voluntary report was based on all state governments’ political accountability perspectives; thus, they were practising corporate social reporting to disclose their corporate social responsibility activities. Therefore corporate social responsibility can improve financial and political accountability, and enhance brand image and attractiveness.

A comprehensive analysis of web-based accountability is summarised in Figure 6. Figure 6 shows the result of the analysis of web-based accountability practices based on this research’s three variations: financial accountability, performance accountability, and political accountability. Political accountability was the greatest disclosure practice by the state government in Malaysia. Its scores are 89 per cent, followed by performance accountability, which is 77 per cent, and the lowest is financial accountability, which is 24 per cent. Overall, 63 per cent of state government provided accountability disclosure, and 37 per cent of accountability are not disclosed.

**Figure 4: Accountability disclosure on Web-Based Accountability Practices**

Following Table 3 summarised the accountability disclosure based on web-based accountability.

<table>
<thead>
<tr>
<th>Accountability Disclosure</th>
<th>Total No. of Disclosed Information</th>
<th>%</th>
<th>Total No. of Disclosed Information</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Accountability</td>
<td>12</td>
<td>24%</td>
<td>40</td>
<td>76%</td>
</tr>
<tr>
<td>Performance Accountability</td>
<td>60</td>
<td>77%</td>
<td>18</td>
<td>23%</td>
</tr>
<tr>
<td>Political Accountability</td>
<td>35</td>
<td>89%</td>
<td>4</td>
<td>11%</td>
</tr>
<tr>
<td>Total</td>
<td>107</td>
<td>63%</td>
<td>62</td>
<td>37%</td>
</tr>
</tbody>
</table>

**Table 3: Tabulation of accountability disclosure based on web-based accountability**

Current web-based accountability practices in state government Malaysia were achieved as dual accountability from the accounting perspective. Therefore, the
information disclosure based on web-based accountability practices is higher in the state government of Malaysia. Although the financial accountability is lower, however, the performance and political accountability showed an impressive sector. Therefore, the overall information is relatively good. The financial information, service performance, and service-oriented activity should be disclosed in the annual report and related to the organization's websites or platforms.

6.0 Conclusions

In conclusion, every state government's website information related to accountability was examined by measuring the level of disclosed information, focusing on the web-based accountability model disclosure. For this study, the results of web-based accountability practice were analysed using three accountability variations: financial accountability, performance accountability, and political accountability. The scores index presented gained a good percentage reported by three variations. The findings suggested that state governments in Malaysia supported accountability information disclosures via their official websites. The financial accountability items listed for this research are financial statements, management commentary, accounting notes, and auditor reports. Performance accountability items contained in this research study are vision/mission statement, governance structure, human resource organization, strategic planning, key performance indicators, and visitor survey. The political accountability items contained in this research are the chairman/Yang Dipertua/C.E.O. statement, list of board members, and voluntary work report. The study on mechanism and structure used in web-based accountability practices reporting and the role of state government actors in Malaysia. Suppose the information disclosed in web-based accountability practices reporting does not reach the expected level of public confidence. This is critical as currently, the website becomes the main resource of information for the public. On the other hand, communicating through the website can be meant to explain and justify the government's actions or inactions to gain the public's trust. However, the perception and awareness of web-based accountability practices disclosed by state government began to hold stakeholders' trust. High salience stakeholders such as regulators and investors are held accountable by the state government; low salience stakeholders such as employees and the public. In terms of web-based accountability practices, reporting practices become one factor that could gain public trust. Besides, it provides an excellent comparison to the development and optimization of web-based accountability practices for state government. It provides the regulator and investor with a good view for determining the effectiveness of web-based accountability practices among states government. However, we were facing difficulties getting the information from the state government's websites since some may be confidential and private. Since the web-based accountability practised by the state government focuses on one-way communication, thus the states government needs to develop dialogues communication in responding to the public input/complaints. This would be possible
as the Internet permits interactive, speed, and real-time communication. In addition, future research is suggested to investigate stakeholders' perceptions of the web-based accountability disclosed by the state government of Malaysia. It would be interesting if the findings of this study could be connected to state government activities, particularly in terms of accountability—as well as a suggestion to conduct questionnaires or interviews with major state government organisations in Malaysia.

Therefore, the future researcher can raise the number of participants to gain more perspective from the state government, which can be generalized to the populations. Overall, existing web-based accountability procedures in the Malaysian state government have reached dual accountability from an accounting point of view, especially when it comes to accountability towards another public user.

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