

UNIVERSITI TEKNOLOGI MARA



**THE PERCEPTION OF SOME MEMBERS OF  
PARLIAMENT ON THE AUDITOR  
GENERAL'S ONLINE DASHBOARD  
DISCLOSURES**

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This applied research is submitted in partial fulfillment of the requirement  
for the degree of Master in Forensic Accounting and Financial  
Criminology

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JUNE 2014

## **CANDIDATE'S DECLARATION**

I hereby declare that this paper is my own work and effort and that it has not been submitted anywhere for any award. Where other sources of information have been used, they have been acknowledged.

In the event that my applied research is found to violate the conditions mentioned above, I voluntarily waive the right of conferment of my degree and agree to be subjected to the disciplinary rules and regulations of the Universiti Teknologi MARA.

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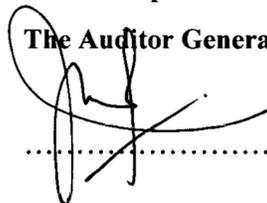
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## ABSTRACT

This research is conducted as part of the contribution to the public sector auditing for the improvement of the Auditor's General Reports in terms of isolating significant issues, disseminating information and also to integrate a good rapport between the government's agencies and public. Technology has made browsing, analysing and reviewing the Auditor General's Report more simple by clicking on the Auditor General's Online Dashboard. Areas to be covered in this study include the effectiveness and the extent of utilization of the Auditor General's Online Dashboard disclosures. Therefore, this study will draw attention to the utilization of the Auditor General's Online Dashboard disclosures from the public perspective and considering key issues for improvement.

The aim of this study is (i) to investigate whether the Auditor General's Online Dashboard disclosures manage to update the public on outstanding issues in the Auditor General's periodical reports; (ii) to determine whether the Auditor General's Online Dashboard disclosures manage to promote transparency; (iii) to identify whether the Auditor General's Online Dashboard disclosures manage to induce pressure to expedite resolution of issues; (iv) to ascertain whether the Auditor General's Online Dashboard disclosures manage to improve public perception on the Auditor General's roles and responsibilities; (v) to identify whether the Auditor General's Online Dashboard disclosures are able to provide satisfactory information to public; and to analyse suggestions from public for improvements the Auditor General's Online Dashboard disclosures.

The research was carried out in 2 components, the first was a quantifiable investigation into the knowledge and experiences of staff to establish the main issue and in the second part, was obtaining a qualitative approach in order to gain a better understanding of some of the issues raised in the Questionnaires.

Primary and secondary data were collected during the research processes. Primary data constituted of responses from interview, observation and questionnaires. Secondary data were internal publications from the National Audit Department of

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