

Council's Online Disclosure of Accountability Practices: Isomorphism Inquiries

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ABSTRACT

The study aimed to explain the reasons for disclosing the accountability practices information on the Malaysian local councils' websites using the isomorphism tenet. Semi-structured interviews were conducted with officers from 12 selected Malaysian local councils involved in the disclosure of accountability practices on websites. The interviews revealed that the reasons for disclosure of accountability practices information were classified into six themes – regulatory requirements, website administration, community, organisational goals, leadership, and others, which are subsequently linked to the three isomorphism pressures and strategic controls concept. This study demonstrates the effect of the isomorphic influences by local councils on the disclosure of accountability practices on websites. This paper contributes to the public sector accounting research on the use of the isomorphism concept to explain the disclosure of accountability practices on websites and subsequently linked to behavioural control and informational control concepts that are not commonly used in disclosure studies. The findings of this paper are helpful to local councils and policymakers in identifying the reasons for the disclosure of accountability practices on websites, hence, enabling them to improve in the future.

Keywords: Accountability practices, local council, isomorphism, disclosure, websites, strategic controls

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INTRODUCTION

Accountability is a well-known issue that has been globally studied from different perspectives in different settings that remains debatable until the present day. The demand from different groups of stakeholders has encouraged the public sector to utilise an effective mechanism to supplement the existing mechanisms used to improve accountability. In the public sector, the government is tasked with the essential roles of upholding public sector accountability, spending efficient public money, providing quality services to the public, and disseminating transparent public information. Public services delivery (Alahakoon & Jehan, 2020) and provision of information (Abu Bakar & Saleh, 2016) are two interrelated areas that have become an ultimate concern of the government as these elements are crucial in discharging accountability.

In today's challenging global governance system, public sector organisations are plagued with increasing cases of corruption among public officials which stimulates the demand for greater accountability (Lodhia & Burritt, 2004). The excessive corruption cases in the public sector organisations are attributed to the lack of accountability practice (ACP) in the Malaysian public sector, (Abdul, Yusoff, & Mohamed, 2019) which adversely affects the administrative systems. In response to the demand for more accountable and transparent public sector organisations and government, Malaysia has undergone several reforms and revolutions at different levels of the government since the 1960s (Abdul et al., 2019), which have contributed to the acceptance of the New Public Management (NPM) model (Said, Alam, & Abd Aziz, 2015) including the use of the website. The initiatives were undertaken because the Malaysian government is criticised for lack of transparency in providing information to the citizens (Khor, 2020).

At the national level, the local council, amongst all types of government, as the front line which continuously deals with and is closest to the public, plays a crucial role in ensuring a greater level of accountability towards the public. For instance, local councils in Malaysia have received attention from several groups of stakeholders, especially from the public, for greater transparency and accountability in providing information (Adongo, 2017). Examples of related ACP are organisations' commitment to society

and customer complaints management (Said, Abd Samad, Mohd Sidek, Illias, & Omar, 2018), and reporting or disclosure (Belle & Mayhew, 2016).

Several studies have been carried out in the public sector to examine the disclosure of accountability practices (DACP) information on websites by local councils, including the Indonesian local council (Shahib & Risky, 2017), the US government (Thornton & Thornton, 2013) and Tanzania's local councils (Chaligha, 2014). The public value in the public sector could be achieved via disclosure i.e. strategized using strategic controls (SC) in the strategic management practice. The Institutional Theory is one of the commonly used theories to explain disclosure studies such as online stakeholders' engagement disclosure (Midin, Joseph, & Mohamed, 2017). However, these studies did not specifically analyse the reasons for disclosure in the light of institutional theory and the strategic controls concept. It is put forward here that apart from institutional pressures, SC is crucial for an efficient and effective day-to-day operation including disclosure practices.

To fill the above-mentioned gap, this study focussed on examining the reasons for the DACP information on the website by local councils in Malaysia. This study is one of the first to link the institutional isomorphism pressures and behavioural control (BC) and informational control (IC) concepts in an attempt to elucidate the council's accountability disclosure practices on the website. This study is important to the public sector arena as it contributes to the body of knowledge as additional know-how to the literature in understanding the DACP on the local council's website.

This paper is structured as follows: Section 2 presents past literature and theoretical framework related to this paper; Section 3 discusses the methodology, while, section 4 presents the findings of this paper. Section 5 provides an in-depth discussion of the findings; and finally, Section 6 concludes the paper.

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

Accountability

There is an increasing discussion of accountability and related concepts by scholars (Lyrio, Lunkes, & Taliani, 2018). Accountability is an obligation and action of providing information, explanation, and justification by public officials to the superior authority for their performance of actions (Cendón, 1999). Bovens (2007, p. 450) describes accountability as “the obligation to explain and justify conduct”, which is further defined as “a relationship between an actor and a forum, in which the actor must explain and justify his or her conduct, the forum can pose and pass judgment, and the actor may face consequences”. A similar definition of accountability has been included in the work of Diab (2020) which acknowledged the role of the political context in shaping ACP.

Accountability Practices Disclosure

One of the agendas of global public sectors is to improve public accountability and delivery of public services which requires the realisation of ACP (Said et al., 2015). The ACP refers to “those that contribute to ensuring direct accountability towards the public, such as creating complaint boxes, organising community consultations, etcetera” (Belle & Mayhew, 2016, p. 2). Adongo (2017) defined ACP as mechanisms used by public sector organisations to discharge accountability which may include the use of IT through e-governance, disclosure of budget, and disclosure in the annual report.

The annual report has thus far become the primary medium for discharging ACP (Guo, Ahmed, Kabir, & Narayan, 2016). The advancement of technologies has changed the way of discharging accountability from the annual report to online-based ACP through IT tools. Sarman, Zainon, Atan, Abu Bakar, Yoke, Ahmad, and Mohd Shaari (2015) recognised the website as an important medium for the DACP. The use of a website is described by Sarman et al. (2015) as “web-based accountability practices”.

Increasing pressure on accountability in the public sector calls for wider and more transparent disclosure practices. Saxton and Guo (2011) posited that one of the dimensions of ACP in organisations is disclosure. Regardless of whether the DACP information is mandatorily or voluntarily implemented, Koop (2014) asserted that organisations must undertake the ACP as a response to legislative threats. Hudaya, Smark, Watts, and Silaen (2015) stated that local councils disclose information on the ACP to serve the public.

Website for Online Disclosure

The website has been recognised by past studies as a useful medium for disseminating information, particularly to report both financial and non-financial information. Cooley (2020) revealed that website for online disclosure assists in the development of a new form of accountability whilst providing a new channel for the existing forms of accountability. Chou and Chang (2014) asserted that a website is an essential tool for the government to publicly disclose information at a low cost.

Generally, information is disclosed for organisations' ACP, policy-making, and decision-making. This has been emphasised by Jorge, Antónia, and Nogueira (2019) in their study on the use of accounting information. Financial information of public sector organisations is disclosed as a means of discharging accountability. Haustein, Caperchione, Lorson, and Brusca (2019, p. 474) acknowledged that information is used for “enhancing effective economic decision-making and to promote accountability”.

One of the key reasons for disclosure on websites emphasised by Cahaya, Porter, and Tower (2016) is the good image and reputation of the organisation, in which the organisation is more visible to the public (Joseph, Nichol, & Jonathan, 2019). The organisation should be highly visible to the public to create a good image and reputation (Joseph et al., 2019). A study by Lourenço, Piotrowski, and Ingrams (2017) stated that to be seen as having a good and pleasant image, the necessary information should be provided to the citizens.

Strategic Control

Selecting the right strategies to achieve organisational goals and transforming those strategies into actions and their control i.e. SC is important for efficient disclosure practices. Organisations may take corrective actions when necessary and closely monitor the strategies as the control by organisations would lead to goal accomplishment. SC is a way to manage the execution of a strategic plan (Kang, 2021) which focuses on the formulation of goals and plans, and their implementation to achieve the intended goals and plans (Dess, Lumpkin, Eisner, & McNamara, 2017). This concept has been predominantly used in strategic management and could be adopted in public sector accounting studies. SC is a “process of monitoring and correcting a firm’s strategy and performance” (Dess et al., 2017, p. 268) which is used in the strategy to achieve the intended goals, including disclosure practices. Two central aspects of SC predominantly used in the management field of study as suggested by Dess et al. (2017) are BC and IC. These two aspects of control have been found to significantly affect the non-disclosure practices of the organisation (Ahmad, Joseph, & Said, 2020). Along the same line, it is suggested that the DACP could be explained by analysing reasons for disclosure with isomorphism and SC concept i.e. still under-researched in disclosure studies.

Behavioural Control

Behavioural control is characterised by actions such as supervision, rules and limit setting, and monitoring of actions (Bacikova-Sleskova, Benka, & Orosova, 2019). The BC’s set of constraints and boundaries on actions taken to solve the issues raised by the public (Dess et al., 2017) includes information availability and accessibility which is helpful for organisations to strategically and objectively plan their efforts and actions. It also enables organisations to focus on what should be done, particularly on the disclosure of information, according to tasks’ urgency and importance. The behaviour of organisations is influenced by the way they operate which can be controlled by an effective BC system through the balance of culture and rewards that reduce dysfunctional behaviours and actions (Dess et al., 2017) which eventually become a norm. Organisations need to quickly respond to public demand on the availability of information, their sensitivity, and the challenges (Dess et al., 2017).

There are limited studies that link BC and disclosure practices, particularly DACP. Recent work by Ahmad et al. (2020) investigated what causes non-disclosure of information and found that BC is one of the factors determining whether an organisation discloses information on websites or not. The BC system exists due to strong culture which includes knowledge, values, belief, and habits in organisations that create a system of informal rules that influences how the people inside the organisations behave (Anuja, 2021).

Informational Control

An IC system is a continuous learning process for organisations to keep the focus to achieve the objectives (Dana, 2009). Dess et al. (2017, p. 268) asserted that IC is “the ability to respond effectively to environmental change”. The response requires analysis and control of information from within and outside the organisation that best fits the organisation goals and strategies (Dess et al., 2017). This is essential to ensure that the needs of the organisation and external stakeholders are satisfied. Hence, adequate communication within and outside organisations through disclosure is the key to an effective IC system (Dana, 2009). Pettigrew (1972) further argued that communication helps organisations to meet the demand of their diverse activities. The organisation needs to consider a few factors before the disclosure of information, and by controlling the information, the organisation could disclose good information (Ahmad et al., 2020). For instance, organisations may control information by requiring approval or consent from top management or specific officers before disclosure.

The application of IC systems in organisations is associated with internal procedures where any changes in procedures could be detected as early as possible, hence, improving the dissemination of information. Ivanov (2010) asserted that information control can be implemented by imposing restrictions on procedures which eventually increase the quality of information disclosed. An IC is a continuous and ongoing process to develop valuable information by identifying corrective actions and the accuracy of the information disclosed to external parties (Lynch, 2018).

Theoretical Framework

This paper used the Institutional Theory to explain the disclosure practices. The Theory was used in prior research to examine the structure and behaviour of both organisation and individual levels (Pillay & Kluyers, 2014). The Theory explains that the isomorphic process could influence organisational change and behaviour. DiMaggio and Powell (1983, p. 147) asserted that “organisational change occurs as the result of processes that make organisations more similar without necessarily making them more efficient”. The homogenisation of the structure, culture, and output of organisations is referred to by DiMaggio and Powell (1983) as isomorphism. This isomorphism can be classified into three types of isomorphic pressure, namely, coercive, normative, and mimetic.

According to DiMaggio and Powell (1983), coercive isomorphism arises due to the pressures exerted on organisations by other organisations or the cultural expectations of the environment, conveyed through laws and regulations. Normative isomorphism is primarily developed by the professionalism and members of the organisation where shared norms and values may have gained acceptance within the organisation (Cardona, Pardo, & Dasi, 2020). Mimetic isomorphism arises due to uncertainty and ambiguity about organisational goals and technologies which leads to the imitation of other organisations.

The application of the Institutional Theory in this study is in line with the study of Joseph et al. (2019) that was used to explain the implementation of the environmental management system by Malaysian councils. The study provided evidence for the presence of coercive, normative, and mimetic isomorphism pressures that contribute to the city council’s implementation of the environmental management system. Joseph et al. (2019) suggested that councils’ actions are influenced by internal and external drivers such as the organisation’s internal policy, top management support, directives from higher authority, pressures from federal and state governments, and the community. Hence, by referring to Joseph et al. (2019), this study attempted to explore the reasons for disclosing ACP information on websites from the isomorphism perspective. The DACP information by local councils could be influenced by factors that are part of the reform agenda carried out in the Malaysian public sector classified under the lens of the institutional theory

as highlighted by Joseph et al. (2019). Institutional theorists have asserted that organisations' structures have been shaped and strongly influenced by institutional rules which make these organisations more similar (Meyer & Rowan, 1977; Scott, 2005). Figure 1 illustrates the influence of isomorphic pressures on the online disclosure of accountability practices of Malaysian councils which were further investigated through interviews.

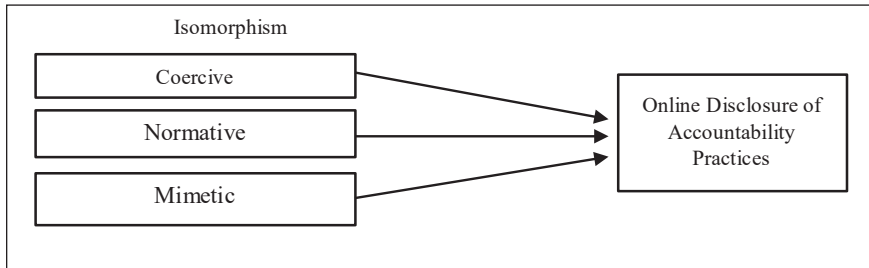


Figure 1: Theoretical Framework

In this study, it was advanced that isomorphic factors resulting from reasons for disclosing accountability information are linked to SC (BC and IC) implemented in local councils. The isomorphism is promoted via a homogenization process by choosing strategies to disclose ACP. It appears that BC is linked to 'doing things right' by complying with regulatory requirements (coercive), sharing norms, beliefs, and values of digital and accountability culture (normative), and imitating accountability best practices (mimetic). Meanwhile, IC is focused on 'doing the right things' in disclosing ACP information on websites by adhering to all requirements about websites for online disclosure.

METHODOLOGY

This paper adopted a qualitative research design in which semi-structured interviews were carried out to obtain an in-depth understanding of a phenomenon (Evans, 2017). This qualitative phase was conducted after the implementation of a quantitative phase, i.e., examining the extent of the DACP on the websites (see Ahmad, 2021)¹. Twelve councils of those officers who are directly or indirectly involved in making decisions on the

¹ The extent of disclosure from the quantitative phase is considered moderate (Ahmad, 2021). Thus, it is important to explain factors contributing to the extent of disclosure.

accountability agenda of their respective councils were interviewed in this study². The twelve councils were selected by referring to Ahmad’s (2021) findings on the extent of DACP on the websites of Malaysian councils. In Ahmad’s (2021) work, the DACP of the Malaysian councils can be classified into several levels³ of disclosure i.e. ‘poor’, ‘fair’, ‘satisfactory’, ‘good’, and ‘outstanding’. Hence, the selected councils represent those with the highest, moderate, and low levels of DACP. The objective of the interviews was to understand the reasons influencing the DACP and to analyse the interactions among these factors using the institutional theory framework and SC. According to Creswell (2007, p. 76), “[...] there is no set number of cases [...] the researcher chooses no more than four or five cases.”

Before interviews, official letters were sent to the respective councils requesting permission from the Mayor or Secretary to conduct the interviews. There is the possibility that each local council has set up its own committee to handle and discuss accountability-related matters. The head of the local council plays an important role in the decision-making process of respective local councils. Thus, the selection of interviewees was made upon a suggestion made by the head of the local council or council secretaries. The process of selecting the interviewees in this paper is consistent with the work of Abu Bakar (2013) and Joseph (2010). The profiles of the interviewees are presented in Table I. After permission and confirmation were obtained from the respective councils, an interview protocol was provided to the interviewees to give them a better idea of the topic under study.

Table 1: Profiles of Interviewees

Council	Type	Position	Division	Length of service (years)
C1	City	Assistant Director	Information Technology	14
C2	City	Information Technology Officer	Information Technology	15
C3	City	Information Technology Assistant	Information and Communication Technology	10

2 There was an individual interview with 8 councils. Only Council 12 allowed 3 staff to be interviewed. Meanwhile Council 6, Council 7 and Council 9 allowed 2 staff to be interviewed.

3 Five scales of disclosure index (DI) classified into: poor (DI between 0.00-0.20), fair (DI between 0.21 – 0.40), satisfactory (DI between 0.41 – 0.60), good (0.61 – 0.80), and outstanding (DI between 0.81 – 1.00) adopted from Joseph et al. (2018).

C4	City	Senior Director	Department of Management Services	10
C5 ⁴	Municipal	Information Technology Assistant	Information and Communication Technology	8
C6	Municipal	Deputy Director	Corporate Department	10
		Information Officer	Information Technology	9
C7	Municipal	Information Technology Director	Information Technology	18
		Integrity Officer	Integrity Unit	16
C8	Municipal	Secretary	Management Service	32
C9	Municipal	Head of Division	Management Services	23
		Head of Information Technology Section	Information and Communication Technology	18
C10	District	Tax Assessment Officer	Property Valuation and Management	9
C11	District	Assistant Secretary	Management Services	33
C12	District	Secretary	Management	10
		Deputy Secretary		13
		Assistant Human Resource Officer	Human Resource	23
		Assistant Assessing Officer	Assessment and Taxation	27

Semi-structured interviews were conducted from August to October 2019 at the selected local councils, which lasted between 45 minutes to one hour and 30 minutes and were audio-recorded with consent from the interviewees. These were complemented by handwritten notes which were taken to capture important points highlighted by the interviewees. The interviews were transcribed in full, precisely, and ‘word-by-word’ (Joseph *et al.*, 2019), and verbatim (Sutton & Austin, 2015) to ensure the accuracy of the interview transcriptions.

A thorough reading of each interview transcription was carried out after which the analysis of the data was performed, which Miles, Huberman, and Saldana (2014) referred to analysis as coding. Three procedures of

4 During data collection in August 2019, C5 was a municipal council. However, C5 achieved its city status in September 2019. Therefore, the status of the municipal of C5 is maintained for the purpose of reporting.

qualitative data analysis were involved, namely, data reduction, data display, conclusion drawing, and verification (Miles & Huberman, 1994). During the data analysis stage, some of these findings were matched with the councils' websites to support the findings. The major phases of the data analysis developed by Miles and Huberman (1994) were adopted in this paper.

The data reduction process in this paper involved the reduction of the data that appeared in the interview transcriptions from the local councils through data coding and summary as well as the removal of irrelevant information. In this process, open data coding was usually used when new concepts were discovered. Data display involved the analysis of the assembled and compressed data which permitted the drawing of the conclusion. At this stage, several reasons that had been coded previously in the data reduction process but which had similar meanings were combined and summarised into one specific data coding. Then, the transcription was read several times to further classify it into themes and isomorphism categories. From the analysis of the findings of the interviews, a total of 22 reasons influencing the DACP were identified. These reasons were later classified into six themes: regulatory requirements, website administration, community, organisational goals, leadership, and others (Table 2). The conclusion drawing/verification involved the analysis of data for developing the conclusion in this study. The verification was carried out on the interview notes.

FINDINGS

The objective of the interviews was to understand the reasons influencing the DACP and to analyse the interactions among these factors using the institutional theory framework and SC. The reasons for Malaysian councils' online DACP are summarised in Table 2.

Table 2: Reasons for Disclosing Accountability Practices Information

Theme	Reasons	No of councils mentioned the reasons
Regulatory	Requirements by government agencies such as MAMPU, MHLG, and MDEC ⁵	12
	Requirement by higher tier of government i.e., state and federal government	
	Being monitored by the Ombudsman Unit	
	Being monitored by the opposition party	
	Being audited by the state government or MAMPU	
Website administration	Easy access	6
	Easy update and monitoring	
Community	A fast and effective way of communication	12
	What society needs and wants to know	
	The information concerns the public	
	To address customer complaints and feedback	
	To let people know about the council's functions and services offered by the council	
Organisational Goals	To inform about core businesses	9
	Uphold council's transparency	
	Part of the Key Performance Indicators	
	To maintain star-rating	
	To inform the society about council's achievement	
Leadership	Responsibility to disclose information to society	2
	Input from top management	
Others	Internal competition among staff	5
	Impact of disclosure to the council	
	Competition among local authorities	

The first reason is the regulatory requirement. Malaysian local councils disclosed ACP information on their websites as a result of their compliance with the regulatory requirements, such as the Ministry of Housing and Local Government (MHLG) and Malaysian Administrative Modernisation and Manpower Planning Unit (MAMPU). This reason for online disclosure was stated by all twelve councils participated in the interview. Due to the requirements imposed by these government agencies on local councils, the extent of the DACP information on the websites has improved. The following quote supports the findings.

⁵ MDEC stands for the Malaysia Digital Economy Corporation, a government agency under the Ministry of Communications and Multimedia Malaysia which responsible is to lead forward the digital economy of the nation.

Council C3 [city]

If MAMPU issues new criteria for the website, we [council] need to comply. For example, recently, MAMPU had instructed us to put “FAQ”, “contact us”, and “feedback and complaint” ... all government agencies need to comply with this new regulation – IT Assistant.

The second reason was website administration. In this regard, the strategy adopted and implemented by councils through the use of their websites for disclosure was effective due to several reasons. First, the interactive features of the websites provided room for the community to give opinions and feedback, and to make complaints about any issues within the authority of the local councils. This indirectly promoted the usefulness of the website as a medium of disseminating information. Second, the website is the most effective, fastest, and cheapest channel for communication (Shahib & Risky, 2017) between the local councils and their stakeholders, especially the public. Responses obtained from six out of twelve councils supported the notion that their websites are regarded as a useful medium for discharging the local council’s accountability (Shahib & Risky, 2017). Furthermore, two councils identified their websites as an ‘official medium’ that offers accuracy and validity of the information disclosed. The following quote illustrates the response provided by one of the councils.

Council C7 [municipal]

Information [about ACP of this council] is disseminated to the public through the website ... to us [council], it [website] is an official medium [to disseminate information] – IT Director.

The third reason is community. The community also played an important role in influencing the DACP information on the local council’s website, hence, information is disclosed to fulfil the community’s needs (Hudaya et al., 2015). Sufficient information disclosed by organisations enabled a broad group of stakeholders to assess and monitor the performance and accountability of the organisations. This indicated the importance of voters/community in determining the usage of a council’s website for disseminating accountability information (Cheng, 1994). Several interactive ways were used by councils to identify the needs of the community, for example, through complaint and feedback channels.

Council C7 [municipal]

We [council] encourage them [the public] to provide their opinion and feedback about us [our service delivery] online. We [council] take it [the feedback] into consideration for future improvement ... as long as the information concern the public and is allowed to be disclosed, we [council] will disclose, with no restriction – IT Director.

Extracted from the website, the interview quote by the Head of Council C9 is supported below:

Council C9's emphasis is on the improvement of infrastructure and provision of quality services to the ratepayers and at the same time ensure that the environment is protected. To achieve these objectives, Council C9 shall work closely with the public and the communities so that they are involved and kept informed on the decisions and development in Council C9. Council welcomes feedback from the public and the website is one of the many avenues (Council C9 website)

The fourth reason was organisational goals. Organisational goals are developed via norms, values, and beliefs that drive the local council to excellence. Ideas on how to improve the DACP information, particularly to attain those awards, were shared regularly amongst the staff and councils through meetings, training, and other communication medium such as WhatsApp, and eventually, become the norms and values for continuous improvement. The council member added that this is the common practice of the council to communicate the inputs from training programs to others as part of the knowledge-sharing process.

Council C4 [city]

I [as senior officer] attended courses about ICT, Smart City, and general issues [related to the local council]. After I came back from the courses, I shared the content and inputs [from the courses] with others [head of departments and general staff, depending on the content of the course], usually at the management meetings. – Senior Director of Management Service Department.

At present, the use of social media (such as WhatsApp, Facebook, Twitter, and YouTube) amongst government organisations is becoming a norm which is very helpful in improving communication between the councils in different areas. Social media is also regarded by several councils as an alternative and effective way to instantly share information with the public (Ling, Gao, & Liu, 2018). Furthermore, the utilisation of these social media in the disclosure practices enhances the councils' transparency and accountability. For example, in being transparent and accountable to the public, two councils revealed that they make a 'YouTube live video' or 'live stream' of the management or council meetings, and some have been recorded, uploaded, and shared on their YouTube channels. However, for some councils, the individual preference was to use IT tools other than websites. The following comment was added to the explanation.

Council C6 [municipal]

To show that we [council] are transparent and accountable to our people, we [council] do make a 'live stream' full board meeting [which involves directors and councillors] on our website ... people know what we [council] are discussing even if some issues are considered as sensitive ... this is one of the initiatives we [council] take to move towards a more 'transparent government' – Deputy Director of Corporate Department.

The fifth reason was leadership. The enactment of new practices, rules, and regulations, from time to time, is essential due to the changes in the global public sector. To facilitate and adapt to this situation, strong strategic leadership is essential to ensure its success (Dess et al., 2017). In the context of an organisation, the top management (Mayor or President) could influence the employee by giving suggestions for the improvement of councils' performance and showing exemplary roles to them.

It was highlighted during the interview that the DACP information on the website was due to the suggestion and opinions contributed by the top management. In certain situations, the top management could provide suggestions to improve the overall performance of the council, for instance, the information that could simplify several processes which concern both the council and the public.

Council C9 [municipal]

We [council] improved our website by adding certain information that concerns the public, for example, the “name and contact information of President, Vice President, and council members”. This is one of the suggestions made by top management. They [top management] also suggested us [IT department] to frequently update the activities organised, so that, people know what we [council] are doing – Head of IT Unit.

The sixth reason is under the theme of ‘others’. Impacts of disclosure and competition among local authorities are categorised under the heading of ‘others’. Competition, a common phenomenon in the private sector, is now growingly applied by public sector organisations under the public sector reform agenda (Tamimi, Khalil, & Abdullah, 2018) as one of the ways to improve the quality of administration. From the public viewpoint, the disclosure of information indicates the transparency of a council. These findings are consistent with Abu Bakar (2013) who asserted that the disclosure of information could give an impact on the organisation in a positive way.

Council C7 [municipal]

It is our [council] responsibility to provide the services and accurate information to the public. If we [council] don't [disclose the information], it will give an impact on us [council], the public would say that we [council] are not doing our job and are not transparent – IT Director.

The following disclosure on Council C7's website supports that DACP information is influenced by IC i.e. subject to the IT department:

Information Technology Department's Functions – Multimedia and ICT Education Management Division: To manage the development and update of the Council C7's Web page; To manage the information departments for dissemination of information kiosks Council C7 (Council C7 website)

DISCUSSION

This section connects reasons for disclosing ACP information on the website to the three isomorphism pressures. Reasons and isomorphism are also connected to SC concepts i.e. BC and IC (see Figure 2) to bring new insights into the public sector accounting field. These two controls are commonly used in the strategic management field of study to examine their influence on the private sector's performance. Under BC, an organisation controls employees' actions through the balance of culture, rewards, and boundaries. Under IC, organisations analyse information from within and outside.

The first isomorphism conception is coercive pressure. Koop (2014) stated that the reasons under regulatory requirements are sources of coercive pressure that are formally exerted by external organisations. Formal pressure is a regulative process where regulators can set up rules and procedures, monitor compliance, and, when necessary, apply sanctions. Such pressures may be "felt as force, as persuasion, or as an invitation to join its collusion" (DiMaggio & Powell, 1983, p. 150). For this reason, it is advanced that compliance with regulatory requirements is a coercive factor in disclosing ACP, which is associated with the BC. This is because the local council is focussing on 'doing things right' in providing accurate information, hence, safeguarding the right of the public towards an accurate, accessible, timely, reliable, adequate, and quality information (Agostino, Saliterer, & Steccolini, 2021; Keerasuntonpong, Manowan, & Shutibhinyo, 2019).

The community expectation is regarded as an informal coercive pressure for local councils to disclose ACP information. Coercive isomorphism stems from an informal pressure exerted by society which demands better service delivery and accountable councils through the file of complaints i.e. related to 'doing things right. In this sense, the local councils are likely to engage and respond to public demand (Cooley, 2020) by addressing their complaints and feedback which helps to maintain a relationship with stakeholders (Midin et al., 2017). Apart from the legislative threats, one of the key reasons for the disclosure emphasised by Cahaya et al. (2016) is the image and reputation of the organisation whereby the organisation is more visible to the public (Joseph et al., 2019), hence, recognise for having greater accountability practices and good governance.

The second isomorphism conception is normative pressure. The interviews provided evidence of the existence of normative isomorphism through motivation for awards such as KPIs' achievement and the star rating. As well, the award-winning councils tend to maintain legitimacy as accountable organisation to become role models to other members in the same organisational field. Staff at the smaller councils are pressured to conform to the norms and values brought about by their profession which encourages normative isomorphism throughout the organisation as a way to improve their ACP so that they are not left far behind from the other councils. Another comment made by a district council member related to normative pressure is that the webmasters for all the councils in Sarawak (one of the states in Malaysia) communicate and brainstorm their ideas through WhatsApp. Normative isomorphism is primarily developed by the professionalism and members of organisations where shared norms and values may have gained acceptance within the organisations (Cardona et al., 2020). Besides the motivation for awards and the use of social media for communication, normative isomorphism arises from the initiative of the local council to maintain and uphold its transparency and openness. To maintain transparency and openness, beliefs and values about being transparent (Harrison & Sayogo, 2014) should be shared amongst the individual staff since the achievement of the individual staff contributes to the achievement of the organisation. Besides, it is also a way to create a "digital culture" amongst the public officials in the organisation. Digital culture is defined by Encyclopaedia (2020, p. 3) as "how new technologies figure – literally, figuratively, and virtually" where it should be able to be used everywhere and at any time. Likewise, the culture of accountability, especially the operational processes and procedures is also being promoted. The culture of accountability itself is a source of normative isomorphism where its cultivation within the local council organisation requires a great commitment from top management (Joseph et al., 2019) and the involvement of all personnel. An example of the programs carried out by local councils to show their commitment towards achieving greater accountability to the public is through the arrangement of "Town Hall" sessions with the community. It is advanced here that the normative isomorphism influence through reward and culture to disclose ACP isomorphism is related to the BC theme - 'doing things right.

The third isomorphism conception is mimetic pressure. The mimicry practice occurs due to uncertainty about something, for instance, the practice of accountability, its meaning, and how it should be done correctly, that drive the copy of best practice of “those organisations perceived to be legitimate and successful” (DiMaggio & Powell, 1983, p. 150) and “model on other organisations” (Powell & DiMaggio, 1991, p. 69). Mimicry practice in councils has become a culture and norm that passes on from previous members to the next members of a council. Not only at the organisation level (Joseph et al., 2019; Joseph & Taplin, 2012), but the practice also exists at the individual level (Cardona et al., 2020) where the current staff copies the behaviour of the previous staff holding the same position. The interview findings corresponding to those discussed by Joseph et al. (2019) showed the mimetic isomorphism where ambiguity and uncertainty about DACP lead to mimicry behaviour when a council copies the behaviour of other councils, or current staff copies the behaviour of previous staff. Uncertainty about what and how DACP could be done on the website has encouraged the current staff to mimic the behaviour of previous staff related to DACP. Thus, it is put forward here that the mimetic isomorphism is related to the BC theme i.e. ‘doing things right’ by mimicking the best practices of others.

IC is an SC by which organisations analyse the information from within and outside to ensure ‘doing right things. The reasons classified under information control have become a strong support for the existence of coercive isomorphism. Coercive isomorphism arises from the formal pressures exerted by several groups – top management (Mayor, President, or Secretary), other divisions, Standing Committee, and the Chief Information Officer, in the department which is in charge of disclosure (for example, IT department), as well as the compliance with the SOP related to the DACP. Comments provided by council C5 showed that the organisation works i.e. disclose the ACP information on the website, according to the organisation’s formal structure that is coordinated through policies and procedures. This demonstrates the presence of coercive isomorphism in which the council is coercively pressured to follow the stated SOP related to disclosure, which in this case, is the supply of information by other divisions. Failure to comply with the stated SOP may result in disciplinary action, which fits the isomorphism criteria (DiMaggio & Powell, 1983).

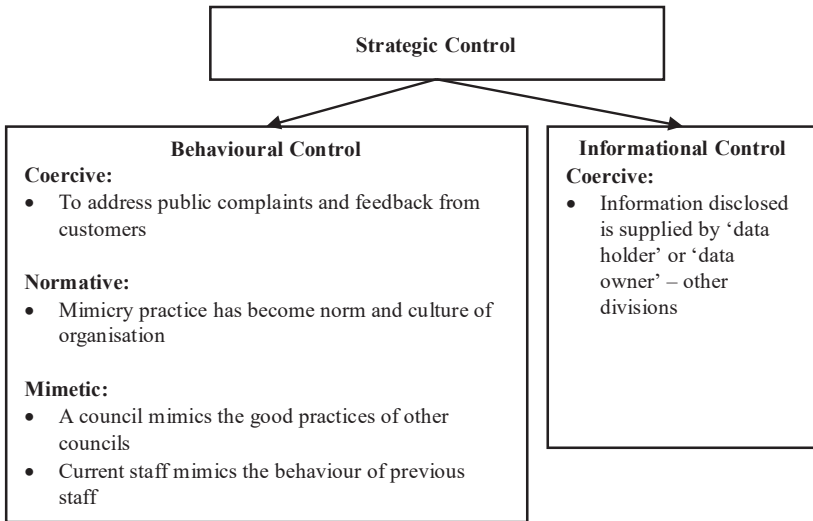


Figure 2: The Link Between Strategic Controls and Isomorphism Concepts

CONCLUSION

This paper focussed on examining the reasons for the DACP information on the website by local councils in Malaysia, which was then tied to isomorphism conception and SC perspectives. The findings highlighted that those regulatory requirements and commitment to the community are among the reasons for disclosing ACP information and also the sources of coercive isomorphism to which attention should be given by the local council to improve its administrative system and public services delivery. In line with normative isomorphism, the desire to achieve KPIs and obtain a five-star rating under the SSR-PBT motivates the local councils to disclose more information related to their ACP. Lastly, several councils revealed that one way to improve their ACP is by following, i.e., imitating the good practices of other councils, which indicated the presence of mimetic isomorphism. Additionally, the reasons for DACP information have been further associated with BC and IC themes.

There are several implications from this study. Firstly, the adoption of IT tools by the local council other than websites, such as Facebook and WhatsApp, has improved the communication between local councils and

the community. This could become an additional advantage to the public sector organizations to compete with the private sector organizations. It also reduced the communication barrier among the local councils' employees from different councils at different locations and areas. Findings from the interviews revealed that Facebook can be used to deliver instant information without undergoing many processes like the website for online disclosure. In addition, the use of WhatsApp is very helpful for employees.

Secondly, these results suggest that a website is a useful tool to communicate ACP. In the circumstance where the public sector faces unexpected pressures and situations, it has forced the government to change accordingly, practice new norms, and use new means such as the Internet of Things (IoT) to address the information needs of the stakeholders (Crovini, Schaper, & Simoni, 2022). Policymakers and regulators may create or refine the existing policies and regulations to fit into the situation.

Thirdly, this paper highlights that the local authorities have an essential role in promoting digital culture in the community. The use of IT in crucial times and situations allows the cultivation of a digital culture amongst the community members, thus, helping them to better understand the digital culture. The use of IT will become a new norm amongst communities to improve their lifestyles and indirectly assist in achieving the government's goal to accelerate the process of a digitalized society.

There is also a theoretical implication from this study. It is recommended that the BC and IC can be further investigated in future studies and can be used as independent variables to explain the variation in disclosure practices particularly in public sector studies. The significant link between isomorphic factors and SC is the main contribution of this paper as it brings new knowledge to the public sector, accounting, and management research. Future research may also examine the association of legitimacy theory and SC in explaining disclosure practices in organisations.

This paper is not without any limitations. This study only examined the reasons for disclosing ACP information on the websites. There is a broader range of technology that may be used by local councils to discharge the ACP other than the website, for example, the use of Facebook, Twitter, and WhatsApp. Therefore, in line with the advanced development of IT and

the aspiration of the Malaysian Government to become a digital country, it is suggested for future research examine the utilisation of other social media and their effectiveness as tools for discharging accountability of local councils.

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