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Transparency of public private partnership (PPP): the extent of mandatory information disclosure
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Abstract

Purpose: The purpose of this paper is to examine the extent public listed construction firms in Malaysia disclose mandatory information on public private partnership (PPP) projects. This paper is important as the level of disclosure of PPP information reflects the extent of transparency as practiced by the companies involved in PPP projects. Design/methodology/approach: In achieving the aim, a content analysis procedure was carried out to analyse the 2015 annual reports of the construction companies. Descriptive statistics including the mean score, frequency and percentage were employed to analyse the disclosure of the annual report. Findings: The overall mean disclosure score of the sampled companies is 40 per cent, which connotes a low level of disclosure of mandatory information on PPP. The companies also tend to disclose more mandatory financial information than non-financial information. Originality/value: This paper is one of the few studies that investigated the level of mandatory disclosure of PPP information, thus contributing to the scanty literature on PPP transparency not only in Malaysia but also internationally. © 2019, Emerald Publishing Limited.

Author Keywords

Malaysia; Mandatory disclosure; PPP; Private companies; Public private partnership; Transparency

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