

Documents

Ahmad, H., Abul Hassan, S.H., Ismail, S.

Transparency level of the electronic procurement system in Malaysia

(2023) *Journal of Financial Reporting and Accounting*, 21 (3), pp. 592-606. Cited 2 times.

DOI: 10.1108/JFRA-07-2021-0181

Department of Accounting, International Islamic University Malaysia, Kuala Lumpur, Malaysia

Abstract

Purpose: This paper aims to examine the level of transparency of the electronic procurement (e-procurement) system in Malaysia. **Design/methodology/approach:** Using the content analysis method, 23 transparency disclosure items from the Website Attribute Evaluation System (WAES) checklist were used to evaluate the transparency level of the e-procurement system. The data gathered from the WAES were analysed using frequency and percentage based on the various categories of transparency. **Findings:** The study reveals that the e-procurement system disclosed 17 out of the 23 WAES transparency disclosure items, which represents a transparency disclosure level of 73.91%. Of the five categories of disclosure, i.e. ownership, contact information, organizational information, citizen consequences and freshness, the detailed results show that the items are fully disclosed for only two categories, and for three categories, i.e. ownership, contact information and organizational information, the items are not fully disclosed. **Research limitations/implications:** The findings of the present research offer a positive indication that the government is moving in the right direction, particularly in efforts to reduce the corruption level in procurement activities and to improve the accountability level of the government. **Originality/value:** The present study is among the few studies that attempts to address a fundamental issue of transparency in the public procurement system that has an important relationship with the occurrence of corruption in procurement activities. © 2020, Emerald Publishing Limited.

Author Keywords

Content analysis; Corruption; E-procurement; Public procurement; Transparency; Website attribute evaluation system

References

- Abas Azmi, K.S., Abdul Rahman, A.A.L.
E-Procurement: a tool to mitigate public procurement fraud in Malaysia?
(2015) *Proceedings of the 15th European Conference on eGovernment 2015*, pp. 361-368.
ECEG 2015
- Abdi, H., Omri, M.A.B.
Web-based disclosure and the cost of debt: MENA countries evidence
(2020) *Journal of Financial Reporting and Accounting*, 18 (3), pp. 533-561.
- Abdi, H., Kacem, H., Omri, M.A.B.
Determinants of web-based disclosure in the Middle East
(2018) *Journal of Financial Reporting and Accounting*, 16 (3), pp. 464-489.

- Abdul Razak, M.N.
(2010) *Kata-Kata Aluan Yab Perdana Menteri*,
- Abul Hassan, S.H., Ismail, S., Ahmad, H.
Public procurement in Malaysia: objectives and procurement principles
(2021) *Journal of Economic and Administrative Sciences*, 37 (4), pp. 694-710.
- Akoth, A.C.M.
(2014) *E-Procurement and Organizational Performance of Non-Governmental Organizations in*,
Nairobi: Kenya
- Alkaraan, F.
Public financial management reform: an ongoing journey towards good governance
(2018) *Journal of Financial Reporting and Accounting*, 16 (4), pp. 585-609.
- Al-Sartawi, A.M.A.M., Reyad, S.M.R.
The relationship between the extent of online financial disclosure and profitability of Islamic banks
(2019) *Journal of Financial Reporting and Accounting*, 17 (2), pp. 343-362.
- Al-Soud, A.R., Al-Yaseen, H., Al-Jaghoub, S.H.
Jordan's e-Government at the crossroads
(2014) *Transforming Government: People, Process and Policy*, 8 (4), pp. 597-619.
- Aman, A., Kasimin, H.
E-procurement implementation: a case of Malaysia government
(2011) *Transforming Government: People, Process and Policy*, 5 (4), pp. 330-344.
- Arlbjørn, J.S., Freytag, P.V.
Public procurement vs. private purchasing: is there any foundation for comparing and learning across the sectors?
(2012) *International Journal of Public Sector Management*, 25 (3), pp. 203-220.
- Armstrong, E.
Integrity, transparency and accountability in public administration: recent trends, regional and international developments and emerging issues
(2005) *United Nations, Department of Economic and Social Affairs*, pp. 1-10.
- Ball, C.
What is transparency?
(2009) *Public Integrity*, 11 (4), pp. 293-308.

- Bauhr, M., Grimes, M.
(2012) *What is government transparency? New measures and relevance for quality of government (the quality of government institute)*,
working paper
- Bellver, A., Kaufmann, D.
Transparenting, transparency, initial empirics and policy applications
(2005) *IMF Conference on Transparency and Integrity*, pp. 1-73.
- (2017) *Public procurement most vulnerable to corruption, says Auditor-General*,
malay mail: accessed 18 August 2018
- Boujelben, S., Boujelben, C.
Socio-emotional wealth preservation and KPI voluntary disclosure quality
(2020) *Journal of Financial Reporting and Accounting*, 18 (3), pp. 459-482.
- Boujelben, S., Kobbi-Fakhfakh, S.
Compliance with IFRS 15 mandatory disclosures: an exploratory study in telecom and construction sectors
(2020) *Journal of Financial Reporting and Accounting*, 18 (4), pp. 707-728.
- Bröchner, J., Camén, C., Eriksson, H., Garvare, R.
Quality and legal aspects in public care procurement
(2016) *The TQM Journal*, 28 (4), pp. 648-663.
- Choi, J.W.
A study of the role of public procurement – can public procurement make society better?
(2010) *4th International Public Procurement Conference*,
- Chomchaiya, S., Esichaikul, V.
Consolidated performance measurement framework for government e-procurement focusing on internal stakeholders
(2016) *Information Technology and People*, 29 (2), pp. 354-380.
- Demchak, C.C., Friis, C.S., La Porte, T.M.
(2000) *Handbook of Public Information Systems*,
CRC Press
- Evans, G., Lusher, J., Day, S.
Completeness of the qualitative characteristics using foucauldian critical discourse analysis and content analysis paradigms: towards a revised conceptual framework
(2021) *Journal of Financial Reporting and Accounting*,

- Hasan, M.N.
The determinants of public procurement corruption in Malaysia
(2016) *World Applied Science Journal*, 34 (12), pp. 1865-1868.
- Igarashi, M., Luitzen, D.B., Pfuh, G.
Analyzing buyer behavior in public procurement
(2017) *Journal of Public Procurement*, 17 (2), pp. 141-186.
- Jones, D.S.
Key failings in the Malaysian public procurement system and how they can be addressed by greater transparency
(2013) *Policy Ideas*, (7), pp. 1-9.
- Kaliannan, M., Awang, H.
Implementing electronic procurement in government: a case study on e-perolehan in Malaysia
(2008) *Public Sector ICT Management Review*, 2 (1), pp. 44-51.
- Kaliannan, M., Awang, H., Raman, M.
Electronic procurement: a case study of malaysia's e-Perolehan (e-procurement) initiative
(2009) *International Journal of Electronic Governance*, 2 (2-3), pp. 101-115.
- Kassim, E.S., Hussin, H.
A success model for the Malaysian government e-procurement system international
(2013) *International Journal of Electronic Government Research*, 9 (1), pp. 1-18.
- Kleemann, F.C., Glas, A., Essig, M.
Public procurement through performance-based logistics: conceptual underpinnings and empirical insights
(2012) *Journal of Public Procurement*, 12 (2), pp. 151-188.
- Kramer, G.
Electronic public procurement as a tool of reform in South African
(2016) *African Public Procurement Law Journal*, 3 (1), pp. 1-42.
- Krause, P., Tutunji, L.
(2014) *Three reasons procurement is essential for development*,
accessed 14 July 2018
- Krippendorff, K.
(2004) *Content Analysis: An Introduction to Its Methodology*,
Sage Publications

- MacManus, S.A.
Understanding the incremental nature of e-procurement implementation at the state and local levels
(2002) *Journal of Public Procurement*, 2 (1), pp. 5-28.
- Magayane, A.A., Mokua, J.K., Lanrong, Y.
Evaluation of the current status of e-government implementation in Tanzania: government websites perspectives
(2016) *ACSIJ Advances in Computer Science*, 5 (2), pp. 47-55.
- Mansor, N.
(2008) *Public procurement innovation in Malaysia: E-procurement*,
accessed 1 August 2018
- Mardale, F.E.
Key factors of influence in the public procurement process
(2016) *International Conference Knowledge-Based Organization*, 22 (2).
- Mdec, M.D.C.
(2010) *Malaysia Government Portals and Websites Assessment*,
Cyberjaya: Selangor
- (2010) *Malaysia's government procurement regime*, pp. 1-8.
accessed 12 June 2018
- (2017) *Message from undersecretary – ePerolehan*,
- (2014) *Auditor general report 2014*,
accessed 22 March 2018
- (2015) *Auditor general report 2015*,
accessed 10 January 2018
- Nawi, M.N.M., Deraman, R., Bamgbade, J.A., Zulhumadi, F., Riazi, S.R.M.
E-Procurement in Malaysian construction industry: benefits and challenges in implementation
(2017) *International Journal of Supply Chain Management*, 6 (1), pp. 209-213.
- New, S., Green, K., Morton, B.
An analysis of private versus public sector responses to the environmental challenges of the supply chain
(2002) *Journal of Public Administration Research and Theory*, 2 (1), pp. 93-105.
- Nistor, C.S., Stefanescu, C.A., Oprisor, T., Crisan, A.R.
Approaching public sector transparency through an integrated reporting benchmark
(2019) *Journal of Financial Reporting and Accounting*, 17 (2), pp. 249-270.

- Noori, J., Yazdi, N., Mohsennia, S., Maleki, A.
How public procurement of innovation (PPI) in developed world could inform technology transfer in developing countries
(2017) *In 3rd International Conference on Public Policy (ICPP3)*,
- Nurmandi, A., Kim, S.
Making e-procurement work in a decentralized procurement system
(2015) *International Journal of Public Sector Management*, 28 (3), pp. 198-220.
- (2015) *OECD: Government at a Glance 2015*,
OECD
- Ordóñez de Pablos, P.
(2012) *E-Procurement Management for Successful Electronic Government Systems*,
IGI Global
- Owsinski, J., Pielak, A., Banski, J.
Web-based functionality of polish self-governmental units and its effectiveness in promoting the development of rural areas
(2004) *Rural Areas and Development*, 2 (2), pp. 119-132.
- Panda, P., Sahu, G.P., Gupta, P.
Promoting transparency and efficiency in public procurement: E-procurement initiatives by government of India
(2010) *7th International Conference on E-Government (ICEG) 2010*, pp. 22-24.
(January)
- Parajuli, J.
A content analysis of selected government web sites: a case study of Nepal
(2007) *Analysis*, 5 (1), pp. 87-94.
- (2013) *Transparency in public procurement and business and civil society oversight*, pp. 1-14.
accessed 16 April 2018
- Prier, E., Schwerin, E., McCue, C.P.
Implementation of sustainable public procurement practices and policies: a sorting framework
(2016) *Journal of Public Procurement*, 16 (3), pp. 312-346.
- Ribeiro, M.M., Vaz, J.C., Matheus, R.
Transparency in the portals of Brazilian federal government: the cases of E-procurement portal and transparency portal
(2011) *1st Global Conference on Transparency Research*, (May), pp. 1-35.

- Rönnbäck, Å.
Quality in the public procurement process
(2012) *The TQM Journal*, 24 (5), pp. 447-460.
- Shu Hui, W., Othman, R., Hj Omar, N., Abdul Rahman, R., Husna Haron, N.
Procurement issues in Malaysia
(2011) *International Journal of Public Sector Management*, 24 (6), pp. 567-593.
- Siahaan, A.Y., Trimurni, F.
E-Procurement policy model: striving towards transparency in goods and services procurement in North Sumatera Indonesia
(2014) *Journal of Public Policy and Administration Research*, 4 (12), pp. 17-30.
- Srivastava, S.K., Agrahari, A.
Benchmarking approach to improve the public procurement process
(2017) *Economic and Political Weekly*,
- Stephenson, P., Chia, P.
E-procurement: an assessment of UK practice in construction
(2006) *Proceedings of the CCIM2006 Sustainable Development through Culture and Innovation*, pp. 592-601.
Dubai, UAE
- Tadros, H., Magnan, M., Boulianne, E.
Is corporate disclosure of environmental performance indicators reliable or biased information? A look at the underlying drivers
(2020) *Journal of Financial Reporting and Accounting*, 18 (4), pp. 661-686.
- Terman, J., Smith, C.
Putting your money where your mouth is: green procurement as a form of sustainability
(2018) *Journal of Public Procurement*, 18 (3), pp. 202-216.
- (2006) *Handbook for Curbing Corruption in Public Procurement*,
in: Kostyo, K. (Ed.), Transparency International
- Vicziany, M., Puteh, M.
Vision 2020, the multimedia supercorridor and Malaysian universities
(2004) in *Proceeding of the 15th Biennial Conference of the Asian Studies Association of Australia*, (July), pp. 1-21.
- Weber, J.L.
Corporate social responsibility disclosure level, external assurance and cost of equity capital
(2018) *Journal of Financial Reporting and Accounting*, 16 (4), pp. 694-724.

- Welch, E.W., Wong, W.
Global information technology pressure and government accountability: the mediating effect of domestic context on website openness
(2001) *Journal of Public Administration Research and Theory*, 11 (4), pp. 509-538.
- (2012) *Why reform public procurement?*,
accessed 28 January 2018
- (2017) *Bank policy procurement in IPF and other operational procurement matters*,
accessed 5 July 2018
- (2014) *Auditor general report 2014*,
accessed 22 March 2018

Correspondence Address

Ahmad H.; Department of Accounting, Malaysia; email: hawahmad@iium.edu.my

Publisher: Emerald Publishing

ISSN: 19852517

Language of Original Document: English

Abbreviated Source Title: J. Financ. Rep. Account.

2-s2.0-85121144878

Document Type: Article

Publication Stage: Final

Source: Scopus