Development of Bumiputera Communicated Identity Index for Malaysian Statutory Bodies

Roshima Said, Corina Joseph, Noor Zahirah Mohd. Sidek, Azlyn Zawawi, Zaherawati Zakaria, Mahadir Ladisma@Awis, Roziya Abu, Normah Omar

Development of Bumiputera Communicated Identity Index for Malaysian Statutory Bodies

Roshima Said[1], Corina Joseph[1], Noor Zahirah Mohd. Sidek[3], Azlyn Zawawi[4], Zaherawati Zakaria[5], Mahadir Ladisma@Awis[6], Roziya Abu[7], Normah Omar[8]

[1, 2] Faculty of Accountancy, Universiti Teknologi MARA, Malaysia, [3] Faculty of Business Management, Universiti Teknologi MARA, Malaysia, [4, 5, 6] Faculty of Administrative Science and Policy Studies, Universiti Teknologi MARA, Malaysia, [7] Faculty of Information Management, Universiti Teknologi MARA, Malaysi, [8] Accounting Research Institute (ARI), Universiti Teknologi MARA, Malaysia

Abstract

This paper aims to explain the development of the *Bumiputera* Communicated Identity Index for Malaysian statutory bodies. The final 16 themes consist of 213 items have been developed in the instrument. The *Bumiputera* Communicated Identity Index will serve as the evaluation tool for Malaysian statutory bodies to identify themselves as the agencies that are actively improving the socio-economic status of *Bumiputera* community by promoting participation with stakeholders and citizens, which could be done via website. The *Bumiputera* Communicated Identity Index hopefully can be used to reduce the differences between public and private sectors. Transparency and accountability will be simultaneously improved.
Keywords: Websites, Statutory Body, Bumiputera Participation, Identity.

Introduction

In recent years, there has been a growing attention with the performance of public services, especially in developing countries (Siddiquee, 2014; Siddiquee et al., 2017). While a number of factors explain this phenomenon, the one that has attracted much debate in the academic and policy circles is the relative lack of accountability within the administrative systems (Said et al., 2015). As the citizens are becoming more aware of their rights, governments are compelled to find solutions to recurring social issues. Societal pressure and public demands are pushing the government to provide better service quality standards to the public. In the meantime, the public service also needs to manage the complexities of open economic systems and unstable global markets. The need to provide excellent services has driven the Malaysian public-sector agencies to be more aggressive towards the services they rendered to the Malaysians at large (Said et al., 2015).

One particular economic segment that has been receiving much attention and debate in the context of public services is matters pertaining to Bumiputera rights and protection (Mamat et al., 2014). *Bumiputera* refers to an ethnic group in Malaysia that represents 68.8% of Malaysia's total population (Department of Statistics, 2017). The *Bumiputera* segmentation has been long recognized as an important aspect of nation building and societal development. Nevertheless, despite numerous initiatives done by the government, *Bumiputera*'s economic control remains unstable (Abdullah, 2012). According to the Federal Constitution of Malaysia, Bumiputera is referred to as the Malays and indigenous people (Article 160), and the natives of Sarawak and Sabah (Article, 161). The Malaysian government, through the first economic convention in 1965, were compelled to be more dynamic in structuring the fiscal architecture of the Malays and *Bumiputera* community. This has led to the establishment of several statutory bodies which were aimed to help and support the economic survival of the *Bumiputera* community. The establishments of public enterprises (PEs) such as Majlis Amanah Rakyat (MARA), Rubber Industry Smallholder Development Authority (RISDA) and some other government statutory bodies were intended to accommodate the needs of the public which included basic infrastructure, agriculture, industrial support, education, and community development (Ching et al., 2005).

In an effort to promote Bumiputera's economic growth, the Malaysian government has undertaken a five-pronged approach to enhance Bumiputera Economic Community (BEC) opportunities to increase wealth ownership under the 11th Malaysia Plan (Economic Planning Unit, 2015). The Plan, which stretches from 2015 to 2020, will address the issues and challenges faced by *Bumiputera*. With these strategies, the government wants to empower Bumiputera human capital; broaden equity and wealth ownership, step up entrepreneur financing schemes and strengthen delivery effectiveness of *Bumiputera*-oriented programme. In addition, the 11th Malaysia Plan also includes National Key Economic Areas (NKEAs). These NKEAs, particularly, are complemented with six Strategic Reform Initiatives (SRIs) designed to strategically transform the Malaysian economy in line with the structural development of high income countries (PEMANDU 2011; 2013).

Nevertheless, despite the multiple initiatives done by the government, there are still much to be done to increase *Bumiputera* participation in the economy. There is a need to strategically augment the existing initiatives so that many opportunities will be accessible to the *Bumiputera* as a whole. In the context of promoting the *Bumiputera* Economic Community, one of the reform initiatives under the responsibility of Malaysian Statutory Bodies, the use of the website is relevant. One of the challenges highlighted in enhancing the socio-economic status *Bumiputera* under the *Bumiputera* Development Agenda is low participation in professional and low participation in economy among *Bumiputera* entrepreneurs.

In promoting the *Bumiputera* Economic Community (BEC), one of the reform initiatives done under the Government Transformation Programme (GTP) is the Malaysian Public Sector ICT Strategic Plan 2016-2020 (Malaysian Administrative and Modernization Planning Unit (MAMPU), 2016). This plan outlines twelve specific strategies in line with five strategic cores and 30 ICT

programmes to be implemented under the plan. Among others, it extends data-oriented government services, integrated digital government services, and dynamic and collaborative ICT administration and management (MAMPU, 2016).

With the latest advancements in the field of information technology (IT) and the importance of ICT systems and applications, the public service has integrated the extensive use of IT in further strengthening these strategies. Information technology is significant in creating a better and more effective governmental system and public policy development. The implementation of GTP initiatives in *Bumiputera*'s development can be observed through the ICT efforts of Malaysian Statutory Bodies' (MSB) websites. In line with the implementation of the Malaysian Public Sector ICT Strategic Plan and the *Bumiputera* Development Agenda by the government, this study intends to look into the roles and responsibilities of the Malaysian Statutory Bodies in improving *Bumiputera* Economic Community (BEC) opportunities through *Bumiputera* participatory communicated identity via websites. It is imperative for statutory bodies in Malaysia to have an identity that represents themselves as the agencies that are actively improving the socio-economic status *Bumiputera* by promoting participation with stakeholders, which could be done via website. Websites of the public sector agencies could be potentially used as a strategic tool to promote engagement and participation with stakeholders via disclosure of relevant information. In the context of promoting Bumiputera's economic growth and opportunities, the use of website is mostly relevant.

Previous literature focused on disclosure (Ho & Wong, 2011; Ferlie & Politt, 2005; Marcuccio & Steccolini, 2005) and corporate identity (Van Rekom, 1997; Balmer, 2001, Balmer et al., 2016) as two distinct aspects. This study filled the gap in the literature by developing an index that showcasing the Malaysian statutory bodies as a corporate identity that actively promoted disclosure of the Bumiputera development agenda on websites. Therefore, based on the above importance of ICT strategies along with *Bumiputera* development and growth, this paper intends to introduce the development of *Bumiputera* Communicated Identity Index (also known and BCII) that aims to improve the public service delivery, that bridges the government and the public in creating a knowledge-based economy and society, as stipulated in the high-level policy, Vision 2020.

Review of Selected Literature
Corporate identity management is one of the most important elements to position an organization within the local and global context. It reflects the core values and internal culture of any organizations and, is central to organizational image and brand reputation (Balmer et al., 2016). Organizations are making increasing efforts to convey a differentiated identity to society by using visual symbols and communication actions, and through their behavior and the organization's own internal culture (Jain et al., 2016). Achieving corporate identity through virtual networks is critical so as "*to enable the differentiation of an entity from a multitude of entities*" (Friedman & Wagoner, 2015, p. 42). Adequate communication of the company's internal and external reality allows organizations to obtain a positive and differentiated image among the public (De Chernatony, 1999). The management of corporate identity in the statutory bodies is

vital due to difficulties inherent in differentiating organizations in terms of the products and services offered in the market (Wilkinson & Balmer, 1996).

Corporate identity management is closely related to transparency, disclosure and accountability. According to Patrizio (2010), transparency is the key principle for accountability and as such, disclosure of more information may regain citizen confidence towards public sector. Transparency in information encompasses easy access to information that is visible and understandable. Transparency is related to disclosure and accountability in the sense that public sectors undertake voluntary disclosure especially non-financial reporting, in addition to the already mandated items to be disclosed to the general public (Ho & Wong, 2011; Ferlie & Politt, 2005; Marcuccio & Steccolini, 2005). Providing information enhances accountability of the public sector which will spur public confidence and trust (Barizah, 2013).

The study identify the elements constituting the *Bumiputera* Communicated Identity in Malaysian Statutory Bodies websites. *Bumiputera* Communicated Identity conceptualize people and their organizations whereby, whilst pursing their interest, are differentiated and recognized via their actions. The items identified are based on a specific set of features which do not depart from reality over time. Identity has normally been associated with visuals aspects such as graphic design, owing to its close relationship to professional and consultation practices. In the 1990s, both academic and practitioners have considered identity as a major element in an organization's strategic planning regardless of any cosmetic or visual elements.

Academicians consider communicated identity as the central and peripheral characteristic of an organization (Rekom, 1997; Balmer, 2001, Balmer et al., 2016). Balmer (2001) and Balmer et al. (2016) argue that conceptualization of the term has been tainted with other interrelated concepts such as organization identity. The mis-conceptualization occurs when they are treated as equivalent. Specifically, communicated identity goes beyond visual identity of an organization. In addition, when culture is incorporated into the organization, it adds a tinge of personality to the organization which differentiates an organization from another.

Apart from being a visual identity of an organization, communicated identity is defined by different cultures that construct an organization's personality and determines the normal routines and inter-relationship between organizational members. Powell et al. (2009) states that communicated identity depends on the successful diffusion of desired identity. Balmer (2001) defines communicated identity as the way information is projected based on stakeholders' vision and how the stakeholders perceive the organization should be. In this paper, *Bumiputera* communicated identity refers to how the government's roles are being communicated to stakeholders via websites in encouraging the *Bumipuitera* involvement to achieve the *Bumiputera* development agenda. Another feature of communicated identity is the allowance of individual or group of individuals to identity, describe, relate to and establish link with an organization (Markwick & Fill, 1997). The major advantage of having a differentiated community identity is the competitive advantage gained from being different from other organizations. Consequently, organizations with solid identities have better chances of integrating new sub-

cultures within the dominant culture following customers' demand (Downey & McGuigan, 1999; Nguyen et al., 2016).

Public perceptions are positively influenced by communicated identity at the external level (Nguyen et al., 2016).   Rindova and Fombrun's (1999) competitive advantage model illustrate the role of communicated identity as strategic projections which is significant at both the material and symbolic level.   Communicated identity plan contribute to shaping the external "*interpretational domains*". This will influence the resource allocation by constituents and the definition of success expressed through "*direct statements*". Whilst organizational studies have conventionally emphasized more on similar facet of identity, communicated identities are seen to be legitimized by citizens and societies by categorizing organizational forms through social codes (Hsu and Hannan, 2005) or by institutional fields. This provides normative-cognitive-regulatory isomorphic pressures (DiMaggio and Powell, 1983).   In both cases, identity is externally enforced. Social structures in organizational fields intend to furnish a repertoire of symbols used by all organizations in a field to guide their actions and interpret each other's behaviors and to communicate their membership in the field to others (Lamertz et al., 2005; Fiol and Romanelli, 2011). In the case of Malaysia, application of ICT in the Malaysian Public Sector is encouraged throughout all sectors. Uses of ICT applications include information systems or online systems (Abdul Karim & Khalid, 2003).

The discovery of worldwide web followed by online systems has promoted the growth and development of communication networks, mobile technologies and systems or applications, such as social media, new media for online communication, teaching and learning, *e*-business, *e*-governance and online transactions.   Usage of online systems facilitates interaction and communication between departments which stimulates faster delivery of information and cushion the disadvantages pertinent to physical distances. Governments view ICT and online systems as the future of good governance, accelerate communication between government and private sector to achieve sustainable economic growth as stipulated in the New Economic Model (NEM). Creating knowledge-based economy requires full blown usage of ICT and online systems to facilitate government-to-government and government-to-public services. The government developed the over-arching national e-government project to accelerate the development of an online environment facilitating government-to-government and government-to-public services. The project has become the catalyst for transformation of a paper-based environment into an electronic-based reporting which is integrated through online system platforms across all agencies. Inducing communicated identity via online system (i.e. website) is the new way of reporting which include performance tracking, reputation building, and assessment of activities (Fatma & Rahman, 2014).

Online system development has experience massive transformation which inevitably affect peoples in one way or another. These changes take place in process, exchange, and distribution of digital information. Online communication has significantly expanded to improve reach, efficiency and accuracy in both work environment and individual life. Communication via online systems allows quick access to information, data and knowledge at minimal cost to a wide range of people, societies and cultures regardless of location, time and space. The creation of virtual

cultures provides new forms of information sharing through online applications, iClouds, online databases and portal. Several factors have been identified to explain the acceptance of online systems in various organization settings. Benamati and Lederer (2001) claim that external and internal funding are important factors to online applications acceptance. In addition, skills and training are essential to enhance users' knowledge to facilitate system usage (Broos & Cronje 2009). De Fontenay (2000) identify two factors that can determine the success of digital economy namely the access to and use of content on websites or other online applications.

The use of ICT in websites and social media offer several advantages to both government and citizen. Information available on websites enables citizen to access information at any time and place of their convenience. Required information can be obtained within a short period of time, given the availability of internet access and ICT tools such as laptops, smart phones or desktops. Chat services, for example, allows direct two-way communication. In short, ICT provides accessibility of information to global audience, flexibility of information delivery, two-way communication, and is environmentally friendly since it reduces the need to produce hard copy information (Wescott, 2001; Joseph, 2010, Midin et al., 2017). From the government's point of view, the use of ICT to disseminate and collect information, provision of services via *e*-government or government digital platform increase government efficiency, cost effective, facilitate more convenient government services and the government is able to reach out more to the citizen. A spillover effect would be the increase in government's transparency, accountability and disclosure which strengthen *'trust'* of the citizens to the government based on the coercive isomorphism tenet under the institutional theory.

The popularity of Information and Communication Technology (ICT) in public sector is undeniably growing as it simplifies and resourcefully accomplished many tasks. There is hardly any desks in government offices that do not have a computer. However, whilst ordinary office computers and software are readily and easily embraced, transformation of bureaucratic procedures and governance remain sluggish.

If analysed exclusively in terms of technological factors, IT is fast developing at an ever accelerating rate. There is a common belief that *e*-Government can provide more open and competent service delivery than present manual administrative procedures. Throughout the world *e*-Government ideas are being implemented with the expectation that they will yield authentic reforms in the direction of good government. The diversity of e-Government ideas is amazing as a remarkable range of administrative procedures have been suggested as possibly better accomplished with *e*-Government. Moreover, *e*-Government not only offers benefits such as fast, inexpensive, trustworthy, and reliable services to households and businesses but also presents the potential to reshape the public sector and restructure the relationships between citizens, businesses, and the government by permitting for open-communication, participation, and public dialogs in formulating national policies.

Based on foregoing review of literature, this study proposes a *Bumiputer*a Communicated Identity Index (BCII) to be applied in Malaysian Statutory Bodies Websites. BCIi is in line with the Malaysian Public Sector ICT Strategic Plan 2016-2020 and the New Economic Model (2010-2020).

The expected outcome of BCII is greater access to available resources, more equitable income distribution and inclusiveness from the economic, finance and socio-economic perspective.

Development of *Bumiputera* Communicated Identity Index
There are several steps involved in the development of BCIi as shown in Table 1 below:
Table. 1. Steps Involved in the Development of BCIi

Step	Description
Step 1	Refer to 11th Malaysian Plan on developing themes as follows: • Empowering Bumiputera human capital • Increasing Bumiputera effective control and sustainable corporate ownership • Enlarging the share of *Bumiputera* wealth ownership • Empowering *Bumiputera* Economic Community • Strengthening delivery effectiveness of *Bumiputera*-oriented programmes
Step 2	Refer to ICT Public Service Strategic Planning 2016-2020(MAMPU, n.d.) on constructing the following themes: • Overview • Access • Information
Step 3	Refer to Berry (1988) on the emergence of the following themes: • Consultation • Access • Information
Step 4	Refer to Berry (1988); Haniffa and Hudaib (2007); Said et al. (2013) on the construction of the theme: • Participation and community development
Step 5	Refer to Midin et al (2017) on the following theme: • Stakeholders' engagement
Step 6	Refer to Bakar & Saleh (2016) on the inclusion of the themes below: • Overview • Governance • Financial • Type of activities • Opportunities/feedback
Step 7	Analyze both 10 hardcopies and websites of selected statutory bodies,
Step 8	Further reduction of items' categorizations was made after inter coder of items verification - after considering the actual implementation of integrity initiatives by the Malaysian statutory bodies. The final BCIi instrument consists of 16 categories/themes and 213 items

Table 2 presents the final themes of *Bumiputera* Communicated Identity Index.

Table 2: *Bumiputera* Communicated Identity Index

No.	Theme
1.	Overview
2.	Access
3.	Information
4.	Opportunities/ Feedback
5.	Governance
6.	Participation & Community Development
7.	Financial
8.	Types of Activities
9.	Consultation
10.	Performance
11.	Empowering *Bumiputera* Human Capital
12.	Empowering *Bumiputera* Economic Community
13.	Increasing *Bumiputera* Effective Control and Sustainable Corporate Ownership
14.	Stakeholder/ *Bumiputera* Engagement
15.	Strengthening Delivery Effectiveness of *Bumiputera* - Oriented Programmes
16.	Enlarging the share of *Bumiputera* Wealth Ownership

Conclusion

The development of communicated index specifically on the *Bumiputera* participation for Malaysian statutory bodies is timely as the participation in professional and in economy among *Bumiputera* entrepreneurs is low. The availability of statutory body websites provides an avenue to communicate *Bumipitera* participation efforts to both statutory bodies' internal and external stakeholders. There should be also active participation from other stakeholders, such as, industry and private companies to improve the socio-economic status *Bumiputera*. Therefore, it is imperative for statutory bodies in Malaysia to come up with the identity that representing themselves as the agencies that are actively improving the socio-economic status *Bumiputera* by promoting participation with stakeholders and citizens, which could be done via website. At the same time, the differences between public and private sectors could be reduced. In addition, the items in BCIi can be added in the regulatory Rating and self-evaluation criteria, which, in turn, may increase the accountability and promote transparency in the public sector. This, in turn, would increase trust in the government. BCIi is an ideal model to empower *Bumiputera* human capital; broaden equity and wealth ownership, step up entrepreneur financing schemes and strengthen delivery effectiveness of *Bumiputera*-oriented programme Previous studies on disclosure on statutory bodies annual reports only focussed on the accountability information and this proposed study will be among the first few attempts to examine the *Bumiputera* participation communicated identity information on Malaysian statutory bodies' websites.

Corresponding Author
Roshima Said
Universiti Teknologi MARA
08400 Sungai Petani
Kedah
Malaysia
Email: roshima_said@yahoo.com; roshima712@kedah.uitm.edu.my

References
Abdul Karim, M. R. A., & Khalid, N. M. (2003). E-government in Malaysia. Pelanduk Publications, Malaysia

Abdullah, W. N. R. (2010) Public sector reform in Malaysia – addressing the inequalities? In: The 28th International Congress of Administrative Sciences IIAS-IASIA, 12-17 July 2010, Bali, Indonesia.

Bakar, N. B. A., & Saleh, Z. (2016). Extent of Disclosure in the Annual Reports of Malaysian Federal Statutory Bodies. Mediterranean Journal of Social Sciences, 7(2), 158.

Balmer, J. M. (2001). Corporate identity, corporate branding and corporate marketing-seeing through the fog. *European Journal of Marketing, 35(3/4),* 248-291.

Balmer, J. M., Abratt, R., & Kleyn, N. (2016). Corporate brands and corporate marketing: Emerging trends in the big five eco-system. *Journal of Brand Management, 23*(1), 3-7.

Barizah, N. A. B. (2013). Disclosure of Accountability Information in Public Sector Annual Report: The Case of Malaysian Federal Statutory Bodies. Unpublished PhD Thesis. Universiti Malaya, Kuala Lumpur.

Benamati, J., & Lederer, A. L. (2001). Coping with rapid changes in IT. *Communications of the ACM, 44*(8), 83-88.

Berry, L. (1988). The Rhetoric of Consumerism and the Exclusion of Community',

Broos, E., & Cronjé, J. C. (2009). Information society needs of managers in a large governmental organisation. *Educational Technology & Society, 12*(1), 285-297.

Ching, W. S., Jomo, K. S., & Fay, C. K. (2005). Malaysian 'Bails Out'? Capital Controls, Restructuring and Recovery, Singapore: Singapore University Press.
Communication in Annual Reports. *Journal of Business Ethics, 76*(1), 97-116
Community Development Journal, *23*(4), 266–272.

Constitution, F. (2010). Laws of Malaysia. Reprint Federal Constitution Incorporating All Amendments Up to, 1. Retrieved on 5th March 2018 from http://www.agc.gov.my/agcportal/uploads/files/Publications/FC/Federal%20Consti%20(BI%20text).pdf

De Chernatony, L. (1999). Brand management through narrowing the gap between brand identity and brand reputation. *Journal of Marketing Management, 15*(1-3), 157-179.

De Fontenay, É. (2000). Pourquoi les animauxn'auraient-ils pas droit à un droit des animaux*?. Le débat, 2*, 138-155.

Department of Statistics Malaysia [DOSM]. (2017) Retrieved on 12th February 2018 from https://www.dosm.gov.my/v1/

DiMaggio, P., & Powell, W. W. (1983). The iron cage revisited: Collective rationality and institutional isomorphism in organizational fields. *American Sociological Review, 48*(2), 147-160.

Downey, J. & McGuigan, J. (1999) Technocities. London, SAGE Publications Ltd.

Fatma, M., & Rahman, Z. (2014). Building a corporate identity using corporate social responsibility: a website based study of Indian banks. *Social Responsibility Journal, 10*(4), 591-601.

Ferlie, E., & Pollitt, C. (eds). (2005). The Oxford handbook of public management. Oxford: Oxford University Press.

Fiol, C. M., & Romanelli, E. (2011*). Before Identity: The Emergence of New Organization Forms. Organization Science 23*(3), 597-611.

Friedman, A. R., & Wagoner, L. D. (2015). The Need for Digital Identity in Cyberspace Operations. *Warfare, 14*, 42-52.

Haniffa, R., & *Hudaib*, M. (2007*).* Exploring the Ethical Identity of Islamic Banks via

Ho, S. S., & Wong, K. S. (2001). A study of the relationship between corporate governance structures and the extent of voluntary disclosure. *Journal of International Accounting, Auditing & Taxation, 10*(2), 139-156.

Hsu, G., & Hannan, M. T. (2005). Identities, genres, and organizational forms. *Organization Science, 16*(5), 474-490.

Hsu, G., & Hannan, M. T. (2005). Identities, Genres, and Organizational Forms. *Organization Science 16*(5), 474-490.

Jain, V., Paul, N., B. E., G., & Chauhan, D. (2016). Corporate Identity: Developing Means for Sustainable Competitive Advantage in Indian Context towards Model Development. *Organizations and Markets in Emerging Economies, 7*(1), 7-33.

Joseph, C. (2010). Sustainable Reporting on Malaysian Local Authority Website. Unpublished Doctoral Dissertation. Curtain University of Technology.

Lamertz, K., Heugens, P. P., & Calmet, L. (2005). The configuration of organizational images among firms in the Canadian beer brewing industry. *Journal of Management Studies, 42*(4), 817-843.

Malaysian Administrative and Modernization Planning Unit (MAMPU). (2016). Pelan Strategik Information Communication Technology (ICT) Sektor Awam, 15th January 2017 from http://www.mampu.gov.my/en/penerbitan-mampu/send/36-books/452-3-pelan-strategik-ict-sektor-awam-2016-2020

Mamat, M. A. A., Saat, I., & Ariffin, K. (2014). Impak Dasar Ekonomi Barukeatas Peningkatan Ekonomi Bumiputera Selepas Tragedi 13 Mei 1969. *Jurnal Perspektif*, *6*(3), 138-151.

Marcuccio, M., & Steccolini, I. (2005). Social and environmental reporting in local authorities. *Public Management Review*, *7*(2), 155-176.

Markwick, N., & Fill, C. (1997). Towards a framework for managing corporate identity. *European Journal of Marketing*, *31*(5/6), 396-409.

Midin, M., Joseph, C., & Mohamed, N. (2017). Promoting societal governance: Stakeholders' engagement disclosure on Malaysian local authorities' websites. *Journal of Cleaner Production*, *142*, 1672-1683.

Nguyen, B., Melewar, T. C., Japutra, A., Han, S. H., Chen, C. H. S., & Yu, X. (2016). An investigation of the corporate identity construct in China: Managerial evidence from the high technology industry. *Journal of Marketing Communication*s, 1-22.

Patrizio, M. (2010). Accountability in the new public sector: A comparative case

Performance Management and Delivery Unit (PEMANDU). (2011). Economic Transformation Programme (ETP) Annual Report 2011, 15th May 2014, from http://etp.pemandu.gov.my/annualreport2011/2011_Review_of_the_ETP-@-2011_Review_of_the_ETP.aspx.

Performance Management and Delivery Unit (PEMANDU). (2013). Economic Transformation Programme (ETP) Annual Report 2013, 15th May 2014, from http://etp.pemandu.gov.my/annualreport2013/Review_of_the_ETP_2013-@-Review_of_the_ETP_2013.aspx.

Powell, S., Elving, W. J., Dodd, C., & Sloan, J. (2009). Explicating ethical corporate identity in the financial sector. *Corporate Communications: An International Journal, 14*(4), 440-455.

Rindova, V. P., & Fombrun, C. J. (1999). Constructing competitive advantage: The role of firm-constituent interactions. *Strategic Management Journal, 20*(8), 691-710.

Said, J., Alam, M. M., & Aziz, M. A. (2015). Public accountability system: Empirical assessment of public sector of Malaysia. *Asian Journal of Scientific Research*, *8*(2), 225-236.

Said, R., Daud, M. M., Radjeman, L. A., Ismail, N. (2013). Probing corporate ethical identity of Shari'ah compliant companies. *Procedia Economics and Finance, 7*, 230-235.

Siddiquee, N. A. (2014). Malaysia's government transformation programme: A preliminary assessment. *Intellectual Discourse*, *22*(1), 7.

Siddiquee, N. A., Xavier, J. A., & Mohamed, M. Z. (2017). What Works and Why? Lessons from Public Management Reform in Malaysia. *International Journal of Public Administration*, 1-14.
study. *International Journal of Public Sector Management, 23*(7), 632-646.

Van Rekom, J. (1997). Deriving an operational measure of corporate identity. *European Journal of Marketing, 31*(5/6), 410-422.

Wescott, C. G. (2001). E-government in the Asia Pacific region. *Asian Journal of Political Science 9(2)*, 1-24.

Wilkinson, A., & Balmer, J. M. (1996). Corporate and generic identities: lessons from the Co-operative Bank. *International Journal of Bank Marketing, 14*(4), 22-35.