

APPENDIX A

MODIFIED ACCOUNTABILITY DISCLOSURES INDEX SCORES FOR MALAYSIAN IPTA ANNUAL REPORTS, 1999 & 2000

ITEMS SCALES (1-5)	Weight	UM		USM		UKM		UPM		UTM		UUM		UNIMAS		UMS		UPSI		UTM		KUM		AVERAGE	
		1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000
OVERVIEW																									
STATEMENTS OF OBJECTIVES	3	2	2	1	2	1	2	2	2	2	2	2	2	2	2	0	0	2	2	2	2	2	2	1.6	1.8
DESCRIPTION OF REPORTS/GENERAL REVIEW	3	3	4	3	3	3	3	3	3	3	3	4	4	2	2	3	3	3	3	3	3	2	3.0	3.0	
SUMMARY FACTS AND FIGURES	1	3	3	2	3	3	3	3	3	2	2	3	4	3	2	2	2	2	2	2	3	3	3	2.6	2.7
FINANCIAL REVIEW	1	2	2	3	4	2	2	3	4	1	1	2	3	3	0	2	2	3	3	3	2	2	2.4	2.3	
ACCOUNTING POLICIES	2	3	3	3	3	3	3	3	3	3	1	3	3	3	0	3	2	2	3	3	4	2	2.9	2.5	
DIRECTORY INFORMATION	1	3	3	4	4	3	3	3	3	4	4	5	5	3	0	3	3	3	3	3	3	2	3.4	3.0	
Section weighted raw score	11	29	32	27	32	26	29	30	31	28	24	34	36	27	14	22	20	27	43	30	31	23	28.0		
Section Score (max 100)		52.7	58.2	49.1	58.2	47.3	52.7	54.5	56.4	50.9	43.6	61.8	65.5	49.1	25.5	40.0	36.4	49.1	78.2	54.5	56.4	41.8	50.9	52.1	
SERVICE PERFORMANCE																									
STUDENTS NUMBERS	3	4	3	4	3	3	3	3	3	2	1	4	4	2	2	4	3	3	3	3	2	2	3.2	2.6	
GRADUATES	2	3	3	3	3	3	3	3	4	2	1	4	4	2	2	0	2	2	1	2	2	0	2.4	2.3	
EMPLOYMENT/EDUCATION DESTINATION OF GRADUATES	1	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0.0	0.1	
PUBLICATIONS	3	3	2	2	3	3	2	3	3	3	2	2	2	1	0	4	3	0	0	0	1	0	2.1	1.6	
STUDENT-STAFF RATIO	3	0	0	0	0	0	0	0	0	0	0	2	3	0	0	0	0	1	0	0	0	0	0.3	0.3	
TARGETS	2	0	0	0	1	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0.1	0.1	
Section weighted raw score	14	27	21	24	26	24	21	24	26	15	12	32	35	15	10	24	22	16	11	13	13	6			
Section Score (max 100)		38.6	30.0	34.3	37.1	34.3	30.0	34.3	37.1	21.4	17.1	45.7	50.0	21.4	14.3	34.3	31.4	22.9	15.7	18.6	18.6	8.6	30.6	26.4	

	Weight	UM		USM		UKM		UPM		UTM		UUM		UNIMAS		UNIS		UPSI		UTTM		KUM		AVERAGE	
		1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000
FINANCIAL PERFORMANCE																									
OPERATING STATEMENTS																									
DEPRECIATION	3	2	2	2	3	4	4	3	3	3	2	4	4	4	0	3	3	3	3	4	4	3	3.2	2.8	
BUDGET-INFORMATION	1	4	4	4	4	3	3	3	4	4	2	4	4	2	0	3	3	2	3	4	4	1	3.3	2.9	
UNIT COST PER STUDENT	2	0	0	0	0	0	0	0	0	0	0	2	2	0	0	0	0	0	0	0	0	0	0.2	0.2	
STATEMENTS OF CASH FLOWS	2	3	3	1	1	0	0	0	1	0	0	2	3	0	0	0	0	0	0	0	0	0	0.6	0.7	
RESEARCH GRANTS	2	3	3	3	3	3	3	4	3	3	2	3	3	2	0	3	3	3	0	3	3	3	3.0	2.4	
OVERHEAD ALLOCATION	2	3	3	1	3	3	2	3	3	3	2	3	4	3	2	3	2	0	0	2	2	1	2.4	2.2	
Section weighted raw score	2	0	0	0	0	0	0	0	0	1	1	2	2	0	0	0	0	0	0	0	0	1	0.3	0.5	
Section Score (max 100)	14	28	22	14	18	15	13	17	20	18	12	28	28	12	4	15	13	8	3	14	14	11			
	40.0	31.4	20.0	25.7	21.4	18.6	24.3	28.6	25.7	17.1	40.0	40.0	17.1	5.7	21.4	18.6	11.4	4.3	20.0	20.0		15.7	24.1	20.5	
PHYSICAL AND FINANCIAL CONDITION																									
BALANCE SHEET																									
STAFF	3	3	3	3	3	3	3	3	3	4	2	4	4	4	3	0	3	3	2	3	4	2	3.1	2.7	
LIBRARY	3	3	4	3	4	3	3	3	3	2	2	4	4	4	3	3	3	2	2	2	2	2	2.8	2.9	
INVESTMENTS	2	0	2	2	0	2	3	3	3	2	0	2	2	1	2	3	3	0	0	0	0	2	1.8	1.5	
COMMITMENT AND CONTINGENCIES	1	3	3	3	3	3	3	2	2	1	1	3	3	2	0	2	2	1	2	2	3	1	2.2	2.1	
EQUAL EMPLOYMENT AND EDUCATION OPPORTUNITIES BUILDING	2	3	3	1	1	1	1	1	1	2	0	1	1	0	0	1	1	1	1	0	0	0	1.1	0.8	
Section weighted raw score	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0.0	0.1	
Section Score (max 100)	1	2	2	2	2	2	2	2	2	3	2	3	3	3	2	3	3	2	3	3	3	2	2.5	2.4	
	14	29	27	29	28	29	31	30	30	30	15	36	36	25	15	31	29	23	22	20	24	21			
	41.4	38.6	41.4	40.0	41.4	44.3	42.9	42.9	42.9	21.4	51.4	51.4	35.7	21.4	44.3	41.43	32.9	31.4	28.6	34.3		30	40.3	36.1	
MODIFIED AD SCORE																									
	43.2	39.5	36.2	40.3	36.1	36.4	39.0	41.2	35.2	24.8	49.7	51.7	30.8	16.7	35.0	31.9	29.1	32.4	30.4	32.3		24.0	36.5	33.8	

APPENDIX B- SAMPLE OF QUESTIONNAIRE

Dear respondent,

A SURVEY ON EXTERNAL REPORTING OF PUBLIC UNIVERSITIES IN MALAYSIA

My name is Dalila Md Idris and I am currently pursuing a Master In Business Administration (Accountancy) at the Faculty Of Business And Accountancy, University Of Malaya.

As a partial fulfilment towards completion of my postgraduate degree, this study entitled **“External Reporting Of Public Institutions Of Higher Learning In Malaysia: An Empirical Investigation”** is undertaken under the supervision of Associate Professor Dr. Susela Devi.

This questionnaire is designed to gather and analyse the views of the users of annual reports of public institutions of higher learning in Malaysia. Public institutions of higher learning for the purpose of this questionnaire are defined as the public universities or commonly called as “Institut Pengajian Tinggi Awam” (IPTA). Currently there are 16 IPTA’s in Malaysia that provide education opportunities to Malaysian.

Your views would be beneficial in assessing the current practice of external reporting of public universities. Your views would also shed some light in identifying weaknesses, if any, on the current practice of the external reporting of the public universities.

The information you provide will assist in gathering a correct picture of the external reporting of public institutions of higher learning. By relating your experiences you are providing useful input to the study and therefore I request you to respond to the questions frankly and honestly. Your response will be kept strictly confidential and will only be used for research purposes only.

Thank you very much for your time and cooperation.

Yours sincerely,

Dalila Md Idris
E-mail: dalila@um.edu.my
Telephone number: 03-79673269

UNIVERSITI MALAYA

**ANNUAL REPORT OF MALAYSIAN PUBLIC INSTITUTIONS OF HIGHER
LEARNING: AN EMPIRICAL INVESTIGATION**

Please return this questionnaire to:

**Dalila Md Idris,
Pejabat Bendahari,
Universiti Malaya, Lembah Pantai,
50603 Kuala Lumpur.
Fax Number 03-79575567
Tel Number 03-79673269**

A post-paid envelope is enclosed

THANK YOU FOR YOUR HELP

GUIDANCE NOTE

Please answer all questions. These are set out in three sections. Most of the questions in section one and two require ticks or short answer. Section three requires for narration and comments.

SECTION ONE

1. Did you receive the year 2000 annual report(s) of public institutions of higher learning? (Please circle one)

Yes No (If your answer is no, please proceed to questions in Group B and D of Section Two)
2. Given you received the 2000 annual report(s) of a public institution(s) of higher learning, you may have some formal relationship with the organisation(s), which published the report(s). Listed below are 4 categories to which you might conceivably belong. Please indicate the category or categories to which you feel you belong in relation to the institution(s) which report(s) you received.

Place a tick in the column to the right	
MEMBER OF BOARD OF DIRECTORS OF THE REPORTING INSTITUTION	
OFFICIAL OR STAFF OF THE MINISTRY OF EDUCATION	
MANAGEMENT OF THE REPORTING INSTITUTION	
OTHER(S) (Please specify)	

The questions, which follow on pages 3 - 9, relate to the quality of public institutions of higher learning annual report(s) you received. If you received only one report, base your responses on that report.

However, if you received more than one institution's report, please answer the questions in relation to the institution in which you have the strongest interest. If there are several of equally strongest interests, select that report which quality you think is the highest out of these reports.

3. How would you describe the annual report(s) you received in relation to your needs? (E.g. valuable information, junk mail)

SECTION TWO

Instructions for answering questions in Groups A, B, C and D of SECTION TWO on pages 3 to 9.

For each statement, which follows, please indicate the balance of your belief, opinion or perception by ticking on one of the boxes on the five-point scale beside each statement

GROUP A: THESE STATEMENTS REFER TO FEATURES OF THE ANNUAL REPORT YOU HAVE SELECTED

Please indicate the extent to which you agree or disagree with each statement
[If you do not have an opinion on any statement, do not answer]

- 1-Strongly Disagree
- 2-Disagree
- 3-Neither
- 4-Agree
- 5-Strongly Agree

	1	2	3	4	5
1. The report was timely	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. The report was visually attractive:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. The cost to the institution of producing the report outweighed its benefit to the society:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. The report was understandable:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. The report was relevant to my needs:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. The report was restricted to good news for the most part:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. The report lacked coverage of future intentions:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. The report was reliable:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- | | | | | | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 9. The report was useful to me in making some decisions: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. The report favoured the interests of the people who compiled it: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. The report had been properly verified: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. The report provided a sound basis on which to make comparisons with other institutions: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. The report provided information that of a value to me: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. The report provided a sound basis on which to make comparisons about this institution over time: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

GROUP B: THESE STATEMENTS REFER TO FEATURES THAT YOU EXPECT TO HAVE IN THE ANNUAL REPORT

Please indicate whether you think each of the features is good or bad
[If you do not have an opinion on any statement, do not answer]

- 1- Very Bad
- 2- Bad
- 3- Neither
- 4- Good
- 5- Very Good

- | | 1 | 2 | 3 | 4 | 5 |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 1. Having reports that are timely is: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Having reports that are visually attractive is: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Having reports which cost of production to the institution outweighs benefit to society is: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Having reports that are understandable is: | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

5. Having reports that are relevant to my needs is: ☐ ☐ ☐ ☐ ☐
6. Having reports that are restricted to good news for the most part is: ☐ ☐ ☐ ☐ ☐
7. Having reports that lack coverage of future intentions is: ☐ ☐ ☐ ☐ ☐
8. Having reports that are reliable is: ☐ ☐ ☐ ☐ ☐
9. Having reports that are useful to me in making some decisions is: ☐ ☐ ☐ ☐ ☐
10. Having reports that favour the interests of the people who compiled them is: ☐ ☐ ☐ ☐ ☐
11. Having that reports that have been properly verified is: ☐ ☐ ☐ ☐ ☐
12. Having reports that provide a sound basis on which to make comparisons with other institutions is: ☐ ☐ ☐ ☐ ☐
13. Having reports that provide information which of a value to me is: ☐ ☐ ☐ ☐ ☐
14. Having reports that provide a sound basis on which to make comparisons about the institutions overtime is: ☐ ☐ ☐ ☐ ☐

**GROUP C: THESE STATEMENTS REFER TO KNOWLEDGE THAT YOU HAVE
OBTAINED FROM THE ANNUAL REPORT YOU SELECTED**

Please indicate the extent to which you agree or disagree with each statement
[If you do not have an opinion on any statement, do not answer]

1-Strongly Disagree

2-Disagree

3-Neither

4-Agree

5-Strongly Agree

	1	2	3	4	5
1. From the report I obtained a full understanding of the institution's objectives:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. From the report I know who governs and manages the institution and how this is done:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. From the report I know the educational performance of the institution in comparison with other institutions in recent times:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. From the report I know the size and composition of the student body:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. From the report I know what research the staff are engaged in:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. From the report I know what the institution has been trying to achieve in quantitative terms in recent times:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. From the report I know what the institution has been trying to achieve in qualitative terms in recent times:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. From the report I have been able to evaluate how effective the institution is:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

9. From the report I know how successful students have been: ☐ ☐ ☐ ☐ ☐
10. From the report I know about the overall future plans of the institution: ☐ ☐ ☐ ☐ ☐
11. From the report I know the financial performance of the institution in comparison with other institutions in recent times: ☐ ☐ ☐ ☐ ☐
12. From the report I know how much surplus or deficit the institution has been making: ☐ ☐ ☐ ☐ ☐
13. From the report I know the revenues of the various services of the institution: ☐ ☐ ☐ ☐ ☐
14. From the report I know what human and physical resources the institution has available: ☐ ☐ ☐ ☐ ☐
15. From the report I know how the human and physical resources are distributed between the institution's various services: ☐ ☐ ☐ ☐ ☐
16. From the report I know about the approach the institution has taken to gender discrimination: ☐ ☐ ☐ ☐ ☐
17. From the report I know the costs of the various services of the institution: ☐ ☐ ☐ ☐ ☐
18. From the report I know the financial implications of the institution's overall future plans: ☐ ☐ ☐ ☐ ☐
19. From the report I have been able to evaluate how efficient the institution is: ☐ ☐ ☐ ☐ ☐

**GROUP D: THESE STATEMENTS REFER TO KNOWLEDGE THAT YOU
EXPECT TO OBTAIN FROM THE ANNUAL REPORT**

Please indicate whether you think each of the items of knowledge is important or unimportant
[If you do not have an opinion on any statement, do not answer]

- 1-Very Unimportant**
2-Unimportant
3-Neither
4-Important
5-Very Important

	1	2	3	4	5
1. As far as I am concerned, obtaining a full understanding of the institution's objectives is:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. As far I am concerned, knowing who the various people are, who govern and manage the institution and how this is done is:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. As far I am concerned, knowing the educational performance of the institution in comparison with other institutions in recent times is:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. As far I am concerned, knowing the size and composition of the student body is:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. As far I am concerned, knowing what research the staff are engaged in is:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. As far I am concerned, knowing what the institution has been trying to achieve in quantitative terms in recent times is:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. As far I am concerned, knowing what the institution has been trying to achieve in qualitative terms in recent times is:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. As far I am concerned, being able to evaluate the effectiveness of the institution is:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

9. As far as I am concerned, knowing how successful students have been is: ☐ ☐ ☐ ☐ ☐
10. As far as I am concerned, knowing about the overall future plans of the institution is: ☐ ☐ ☐ ☐ ☐
11. As far as I am concerned, knowing the financial performance of the institution in comparison with other institutions in recent times is: ☐ ☐ ☐ ☐ ☐
12. As far as I am concerned, knowing how much surplus or deficit the institution has been making is: ☐ ☐ ☐ ☐ ☐
13. As far as I am concerned, knowing the revenues of the various services of the institution is: ☐ ☐ ☐ ☐ ☐
14. As far as I am concerned, knowing the costs of various services of the institution is: ☐ ☐ ☐ ☐ ☐
15. As far as I am concerned, knowing what human and physical resources the institution has available is: ☐ ☐ ☐ ☐ ☐
16. As far as I am concerned, knowing how the human and physical resources are distributed between the institution's various services is: ☐ ☐ ☐ ☐ ☐
17. As far as I am concerned, knowing about the approach the institution has taken to gender discrimination is: ☐ ☐ ☐ ☐ ☐
18. As far as I am concerned, being able to evaluate the efficiency of the institution is: ☐ ☐ ☐ ☐ ☐
19. As far as I am concerned, knowing the financial implications of the institution's overall future plan is: ☐ ☐ ☐ ☐ ☐

SECTION THREE

This section gives you the opportunity to provide more information in your own words. (Some of the questions apply if you received the report on behalf of an organisation) Please answer only those questions that fit your circumstances.

If on the other hand, you do not wish to participate in this section, please move on to the last page of the questionnaire.

1. How have the annual reports changed in recent years? (Assuming you have received annual reports from this organisation before)

2. How do you think the institution(s) has changed as a result of changes in its annual report?

3. Is there anything else you wish to add?

ALL RESPONSES WILL BE TREATED WITH UTMOST CONFIDENTIALITY.

ONCE AGAIN, THANK YOU FOR YOUR HELP.

APPENDIX C (i)

Output from SPSS

Descriptive Statistics

Table of frequency

Receive or do not receive annual reports

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid NO	5	20.0	20.0	20.0
YES	20	80.0	80.0	100.00
	25	100.00	100.00	

Types of respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid BOARD OF DIRECTORS	3	12.0	12.0	12.0
OFFICIAL OR STAFF OF MOE	4	16.0	16.0	28.0
MANAGEMENT OF REPORTING INSTITUTIONS	13	52.0	52.0	80.0
OTHERS	5	20.0	20.0	100.00
TOTAL	25	100.00	100.00	

Means for qualities of actual reports

	N	Minimum	Maximum	Mean	Std. Deviation
Timely	21	2	5	3.05	1.284
Attractive	21	2	5	3.76	0.889
Cost>Benefit	21	1	5	3.43	1.599
Understandable	21	1	5	3.86	0.964
Relevant	21	2	5	4.10	0.831
Restricted to good news	21	2	5	2.86	1.062
Lacked Coverage of future orientation	21	1	5	3.10	1.221
Reliable	21	1	5	4.00	0.837
Useful	21	3	5	4.05	0.590

Favoured the interests of the compiler	20	1	5	2.45	1.468
Properly verified	21	1	5	3.81	1.030
Comparisons with other institutions	19	2	5	3.79	0.918
Information that of a value	21	3	5	4.10	0.625
Comparisons over time	20	2	5	3.90	0.788
Valid N (listwise)	19				

Means for qualities of normative reports

	N	Minimum	Maximum	Mean	Std. Deviation
Timely	23	2	5	4.65	0.714
Attractive	22	3	5	4.50	0.673
Cost>Benefit	23	1	5	2.04	1.430
Understandable	23	4	5	4.83	0.388
Relevant	23	3	5	4.70	0.559
Restricted to good news	22	1	5	2.36	1.002
Lacked Coverage of future orientation	23	1	5	2.09	0.848
Reliable	23	1	5	4.48	1.163
Useful	23	3	5	4.83	0.491
Favoured the interests of the compiler	23	1	5	2.39	1.469
Properly verified	23	4	5	4.78	0.422
Comparisons with other institutions	23	4	5	4.74	0.449
Information that of a value	23	2	5	4.61	0.783
Comparisons over time	23	4	5	4.78	0.422
Valid N (listwise)	21				

Means for disclosures of actual reports

	N	Minimum	Maximum	Mean	Std. Deviation
Full understanding of the institutions' objective	21	3	5	4.38	0.740
Who governs and manages the institution					
Educational performance in comparison with other institutions	21	2	5	4.33	0.851
	19	3	5	4.37	0.760

Size and composition of student body					
Research the staff are engaged in	21	2	5	4.33	0.913
Achievement in quantitative terms	21	2	5	3.86	0.793
Achievement in qualitative terms	21	3	5	4.19	0.602
How effective the institution is	21	2	5	3.29	0.902
How successful the students are	21	2	5	3.29	1.231
Overall future plans of the institution	21	1	5	3.19	0.981
Financial performance in comparison with other institutions	21	2	5	3.29	1.189
	21	2	5	4.29	0.845
Surplus or deficit of the institutions					
Revenues of the services	21	3		4.57	0.598
Human and physical resources available	21	3		4.57	0.598
Human and physical resources are distributed	21	2		4.29	0.784
The approach to gender discrimination	21	3		4.19	0.750
The costs of the various services					
The financial implications of future plans	20	1	4	3.00	1.170
How efficient the institute is	21	2	5	3.43	0.926
Valid N (listwise)	21	2	5	3.81	0.750
	20	2	5	4.25	0.851
	18				

Means for disclosures of normative reports

	N	Minimum	Maximum	Mean	Std. Deviation
Full understanding of the institutions' objective	23	4	5	4.57	0.507
Who governs and manages the institution					
Educational performance in comparison with other institutions	23	3	5	4.57	0.662
	23	4	5	4.65	0.487
Size and composition of student body					
Research the staff are engaged in	23	1	5	4.13	0.968
Achievement in quantitative terms	23	3	5	4.43	0.662
Achievement in qualitative terms	23	4	5	4.30	0.470
How effective the institution is	23	4	5	4.61	0.499
How successful the students are	23	4	5	4.48	0.511
Overall future plans of the institution	23	1	5	4.30	0.974
Financial performance in comparison with other	23	4	5	4.35	0.487

institutions	23	3	5	4.39	0.656
Surplus or deficit of the institutions					
Revenues of the services	23	4		4.48	0.511
Human and physical resources available	23	3		4.39	0.583
Human and physical resources are distributed	23	4		4.48	0.511
The approach to gender discrimination	23	4		4.43	0.507
The costs of the various services					
The financial implications of future plans	23	4	4	4.17	0.388
How efficient the institute is	23	1	5	3.09	1.203
Valid N (listwise)	23	4	5	4.43	0.507
	23	3	5	4.57	0.590
	23				

APPENDIX C(ii)

T-test for qualities of annual reports

Independent samples test

		Levene's test for equality of variances		t-test for equality of means						
		F	Sig	t	df	Sig (2 tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval	
									Lower	Upper
Timely	Equal variances assumed	26.94	0.00	5.18	42	0.00	1.60	0.31	0.98	2.23
	Equal variances not assumed			5.06	30.67	0.00	1.60	0.32	0.96	2.52
Attractive	Equal variances assumed	0.17	0.69	3.08	41	0.00	0.74	0.24	0.25	1.22
	Equal variances not assumed			3.06	37.24	0.00	0.74	0.24	0.25	1.22
Cost> benefit	Equal variances assumed	1.08	0.31	-3.03	42	0.00	-1.39	0.46	-2.31	-0.46
	Equal variances not assumed			-3.02	40.32	0.00	-1.39	0.46	-2.31	-0.46
Understandable	Equal variances assumed	4.02	0.05	4.45	42	0.00	0.97	0.22	0.53	1.41
	Equal variances not assumed			4.30	25.83	0.00	0.97	0.22	0.51	1.43
Relevant	Equal variances assumed	1.29	0.26	2.84	42	0.00	0.60	0.21	0.17	1.03
	Equal variances not assumed			2.79	34.57	0.00	0.60	0.21	0.16	1.04
Restricted to good news	Equal variances assumed	0.23	0.63	-1.57	41	0.13	-0.49	0.32	-1.13	0.14
	Equal variances not assumed			-1.57	40.55	0.13	-0.49	0.32	-1.13	0.14
Lacked coverage future of	Equal variances assumed	8.14	0.00	-3.21	42	0.00	-1.01	0.32	-1.64	-0.37

	Equal variances not assumed			-3.15	35.28	0.00	-1.01	0.32	-1.66	-0.36
Reliable	Equal variances assumed	2.60	0.11	1.55	42	0.13	0.48	0.31	-0.14	1.10
	Equal variances not assumed			1.58	39.91	0.12	0.48	0.30	-0.13	1.09
Useful	Equal variances assumed	2.23	0.64	4.77	42	0.00	0.78	0.16	0.45	1.11
	Equal variances not assumed			4.73	39.09	0.00	0.78	0.16	0.45	1.11
Favoured the interest of the compiler	Equal variances assumed	0.16	0.69	-0.13	41	0.90	-0.06	0.45	-0.97	0.85
	Equal variances not assumed			-0.13	40.18	0.90	-0.06	0.45	-0.97	0.85
Properly Verified	Equal variances assumed	7.15	0.01	4.17	42	0.00	0.97	0.23	0.50	1.44
	Equal variances not assumed			4.03	26.03	0.00	0.97	0.24	0.48	1.47
Comparisons with other institutions	Equal variances assumed	3.50	0.07	4.38	40	0.00	0.95	0.22	0.51	1.39
	Equal variances not assumed			4.12	25.02	0.00	0.95	0.23	0.48	1.42
Valuable information	Equal variances assumed	1.04	0.32	2.39	42	0.02	0.51	0.22	0.08	0.95
	Equal variances not assumed			2.41	41.30	0.02	0.51	0.21	0.08	0.94
Comparisons with institutions over time	Equal variances assumed	0.86	0.36	4.67	41	0.00	0.88	0.19	0.50	1.27
	Equal variances not assumed			4.48	28.13	0.00	0.88	0.20	0.50	1.29

T-Test for disclosures of annual reports
Independent Samples test

		Levene's test for equality of variances		t-test for equality of means						
		F	Sig	t	df	Sig (2 tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval	
									Lower	Upper
Understanding of the institutions objective	Equal variances assumed	0.42	0.52	0.26	42	0.80	0.05	0.21	-0.37	0.48
	Equal variances not assumed			0.25	40.34	0.80	0.05	0.21	-0.38	0.48
Who governs and manages the institutions	Equal variances assumed	1.19	0.28	1.01	42	0.32	0.23	0.23	-0.23	0.70
	Equal variances not assumed			0.10	37.62	0.33	0.23	0.23	-0.24	0.70
Educational performance in comparison with other institutions	Equal variances assumed	7.40	0.01	1.46	40	0.15	0.28	0.19	-0.11	0.68
	Equal variances not assumed			1.40	29.48	0.17	0.28	0.20	-0.12	0.70
Size and composition of student body	Equal variances assumed	0.68	0.41	-0.71	42	0.48	-0.20	0.28	-0.78	0.37
	Equal variances not assumed			-0.72	41.95	0.48	-0.20	0.28	-0.78	0.37
What research the staff are engaged in	Equal variances assumed	0.00	0.97	2.63	42	0.01	0.58	0.22	0.14	1.02
	Equal variances not assumed			2.61	39.16	0.01	0.58	0.22	0.13	1.03
Achievements in quantitative terms	Equal variances assumed	0.00	0.99	2.62	42	0.01	0.45	0.17	0.10	0.79
	Equal variances not assumed			2.58	36.03	0.01	0.45	0.17	0.10	0.80
Achievements in qualitative terms	Equal variances assumed	20.89	0.00	6.09	42	0.00	1.32	0.22	0.89	1.76
	Equal variances not			5.94	30.56	0.00	1.32	0.22	0.87	1.71

	assumed									
Effectiveness of the institutions	Equal variances assumed	52.06	0.00	4.27	42	0.00	1.19	0.28	0.63	1.76
	Equal variances not assumed			4.13	26.20	0.00	1.19	0.29	0.60	1.79
How successful students have been	Equal variances assumed	0.00	0.94	3.77	42	0.00	1.11	0.30	0.52	1.71
	Equal variances not assumed			3.78	41.58	0.00	1.11	0.30	0.52	1.71
Overall future plans	Equal variances assumed	33.24	0.00	3.94	42	0.00	1.06	0.27	0.52	1.61
	Equal variances not assumed			3.81	26.04	0.00	1.06	0.28	0.50	1.64
Financial performance in comparison with other inst.	Equal variances assumed	0.71	0.40	0.47	42	0.64	0.11	0.23	-0.35	0.57
	Equal variances not assumed			0.46	37.70	0.65	0.11	0.23	-0.36	0.57
Surplus or deficit of the inst.	Equal variances assumed	0.37	0.55	-0.56	42	0.58	-0.09	0.17	-0.43	0.24
	Equal variances not assumed			-0.55	39.57	0.58	-0.09	0.17	-0.43	0.25
Revenues of the various services	Equal variances assumed	0.00	0.99	-1.01	42	0.32	-0.18	0.18	-0.54	0.18
	Equal variances not assumed			-1.01	41.43	0.32	-0.18	0.18	-0.54	0.18
What human & physical resources are	Equal variances assumed	1.34	0.25	0.97	42	0.34	0.19	0.20	-0.21	0.59
	Equal variances not assumed			0.96	33.89	0.35	0.19	0.20	-0.22	0.60
How human & physical resources are distributed	Equal variances assumed	2.16	0.15	1.28	42	0.21	0.24	0.19	-0.14	0.63
	Equal variances not assumed			1.25	34.69	0.22	0.24	0.20	-0.15	0.64
Approach to gender discrimination	Equal variances assumed	30.08	0.00	4.54	41	0.00	1.17	0.26	0.65	1.70

	Equal variances not assumed			4.29	22.62	0.00	1.17	0.28	0.61	1.74
Costs of the various services	Equal variances assumed	0.32	0.57	-1.05	42	0.30	-0.34	0.33	-0.10	0.32
	Equal variances not assumed			-1.06	40.88	0.30	-0.34	0.32	-0.10	0.31
Financial implications of future plans	Equal variances assumed	0.36	0.55	3.31	41	0.00	0.65	0.20	0.25	1.04
	Equal variances not assumed			3.29	35.05	0.00	0.65	0.20	0.25	1.04
How efficient the institution is	Equal variances assumed	1.59	0.21	1.43	41	0.16	0.32	0.22	-0.13	0.76
	Equal variances not assumed			1.39	33.19	0.17	0.32	0.23	-0.15	0.78