The Relationship Between Jurisdiction and the Local Authority’s Online Sustainability Disclosure

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Abstract

The objective of this paper is to examine the relationship between jurisdiction and the extent of sustainability information disclosure on Malaysian local authority websites. The extent of online sustainability disclosure is examined using the coercive isomorphism tenet in both quantitative and qualitative phases. In the quantitative phase, the analysis of 139 websites is conducted. The General Linear Model is used to determine the relationship between jurisdiction (measured by different states) and the extent of online sustainability information disclosure. In the qualitative phase, the semi-structured interviews are carried out to answer the underlying possible reasons deriving from the quantitative phase. The quantitative phase provides evidence that various states have applied distinctive degree of coercive pressures on the extent of sustainability information disclosure on Malaysian local authority websites. The interview findings reveal additional factors related to the jurisdiction: politics, state leadership, and bureaucratic procedures implemented by different states. The paper has recognized the impact of coercive isomorphism on the jurisdiction using both quantitative and qualitative phases.

Keyword: jurisdiction, coercive isomorphism, online sustainability disclosure
INTRODUCTION

Malaysia is gradually moving towards sustainable development in line with other countries around the world. Hezri and Hasan (2006, p. 43) highlighted the two factors influencing Malaysia's commitment to sustainable development—"Malaysia's growing diplomatic influence and the allegation of wanton deforestation voiced by the international community". Hezri and Hasan (2006, p. 43) included, "a surge of media attention to sustainable development established the concept to the general public". On top of that, many national strategic policies in the country have embedded this framework including Outline Perspective Plan (OPP), National Development Plan and the 5-year Malaysian plan.

The local government1 proceeds to become the driving force for local governance in Malaysia (Ting, 2002). Malaysia features a system of appointive representation for the government, and therefore the government appoints the members of the council. The local authorities in Malaysia, alongside other federal and government agencies, offer local amenities in their areas. Each agency shall have a planning board consisting of 8 to 24 councilors in which the government has selected. A representative member among the residents under the local authority’s administrative area usually conducts the appointment. Local public services provided by the Federal Constitution where the local authorities accept on behalf of the state governments provides local public services classified into mandatory and discretionary functions, respectively. The mandatory functions include collecting garbage, keeping minor drainage maintenance in check, sustaining the condition of sewages, maintaining road condition and street lighting, and ensuring public health activities as well. On the other hand, the discretionary functions include all advancing roles such as the provision of amenities, recreational parks, housing and commercial enterprises, athletic facilities, markets and community centers. These vital roles preserve national competitiveness by ensuring persistent growth and sustainable development amid the economic globalization era.

1 Local government', 'local councils' and 'local authorities' are used interchangeably in this paper.
The necessity for sustainability reporting\(^2\) is discoursed (see, for example, Department of the Environment and Local Government, 1995), and is more or less associated with the sustainability concept. Herbohn and Griffiths (2008, p. 24) highlighted that, "local councils are motivated to undertake sustainability reporting because it is an area of governance where things actually happen, and boundaries are definable". They have added the local council role (compared to other tiers of government) in order to achieve sustainable development—"... it is easier for a local council to focus on the sustainability of a city as compared with state and federal government that focus on the sustainability of an entire state or country". Nonetheless, this paper acknowledges that the local authorities are ruled by the state as the higher tier of government. The sustainable development plan is being promoted at regional levels. Hence, the local authority websites under the ‘e-pbt’ portal\(^3\) is one way to effectively impose such plan in Malaysia. Here, it is argued that the state government is scrutinizing the local authorities in terms of communicating online information, including sustainability information. Besides, the exertion of coercive pressure by state authority affects the quantity of sustainability information disclosure on websites. Simultaneously, some states in Malaysia have implemented several bureaucratic procedures for the local authority websites, for instance Sarawak (Joseph & Taplin, 2011a).

Consequently, this paper presents question: Does exerting coercive pressure in different states in Malaysia affect the extent of sustainability information disclosure on the local authority websites?

As one of the evaluation criteria of good governance under the star rating system, the use of websites has received considerable critical attention with respect to the purpose of evaluating the performance of Malaysia’s local authorities (Tan, 2007). In the first quarter of 2008, the rating system was executed in 12 city councils and was later implemented by the remaining local authorities. One of other principles of the assessment is the participation in both the community and the public’s opinion (Ministry of Housing and Local Government, 2008). Hence, it can

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\(^2\) Sustainability reporting refers to the disclosure of any information on three pillars of sustainability namely: social, economic and environment.

\(^3\) The ‘e-pbt’ (electronic local authority), a strategic project identified under the Public Service ICT Strategic Plan which is implemented in 145 local authorities in Malaysia u. the ‘e-pbt’ under the Smart Local Government Governance Agenda (SLGGA) by the Local Government Department in 2002. The SLGGA under the “e-pbt.gov.my” portal aims to improve public service delivery using information technology.
be argued that the local authorities' websites are capable of promoting the public's participation in actualizing the local government's effective governance system.

As stated by Mohd-Ali et al. (2006), in local government "the request for information comes from the citizens, is primarily a social request, and becomes only successively an economic-financial nature". The citizens' interest is piqued when it comes to the production of the public value, and this should be presented to them. Societal benefits are included in the public value in which the government is supposed to contribute in general, for instance, social, economic and environmental benefits (European Union–Ipoh Virtual City EIVC, 2005). To conclude, the local government considers the importance of innovative communication and accountability system.

There are limited studies that examine the relationship between jurisdiction as a self-regulating variable and the extent of online sustainability information disclosure within the context of institutional theory. This paper attempts to fill the gap, thereby contributing to the pool of literature. Based on the findings by Amran and Devi (2007) to stated that the CSR disclosure level in annual reports is explained by the state, i.e. measured by the amount of government contract awarded to Malaysian companies. The remaining part are as follows. The theoretical background is explained in Section 2, and the research methodology is shown in Section 3. The outcomes with closing remarks are described in Section 4, while Section 5 provides recommendations.

THEORETICAL BACKGROUND

The institutional theory is employed to describe organizational and individual practices and events (Dacin et. al., 2002). A large diversity of settings has also been applied in this theory—local authorities, universities, health care, and Fortune 200 companies. Of late, the theory has been used to explain non-financial reporting such as anti-corruption disclosure and stakeholders’ engagement disclosure (See Midin et. al., 2017; Gunawan and Joseph, 2017; Joseph et. al, 2016).

As acknowledged by DiMaggio and Powell (1983, p. 149), a 'homogenization of organizations' is the progression in which organizations have a tendency to implement exactly similar structures and practices as 'isomorphism'. Isomorphism is described as a process that
pressures a unit to follow other units in the population whose states are alike (DiMaggio & Powell, 1983).

Becoming isomorphic has its own reasons, especially in organizations. First and foremost, the success and survival of the organization (Meyer & Rowan, 1977) will be promoted through institutional isomorphism. Based on the argument made by Meyer and Rowan (1977, p. 349), "the incorporation of an externally legitimated formal structure will increase the commitment of internal participants and external constituents to the organizations". By taking the social criteria assessment into consideration, the society will proceed to attain victory in the organisation. Next, particularly in the new or established organization (Dacin, 1997), it is important to have hope in being perceived as genuine or proper.

The most quoted type of institutional force is coercive isomorphism. Based on DiMaggio and Powell (1983, p. 149), the forces are "exerted by other organizations on which an organization may be dependent as well as cultural expectations in which the organizations operate". For example, in this paper, the state government may enforce the local authorities to execute sustainable development initiatives. One of such initiatives is the Local Agenda (LA) 21 (Joseph & Taplin, 2012).

Another form of established pressure is mimetic isomorphism. This isomorphism proposes to imitate the best example of legitimate and highly successful organizations (DiMaggio & Powell, 1983). Large organizations with a bigger number of employees and customers have a greater tendency to foster this copying behaviour (DiMaggio & Powell, 1983).

Normative isomorphism is the final categorised isomorphism. Professional and occupational groups (Rahaman et. al., 2004) usually develop this element of pressure. Based on the argument between DiMaggio and Powell (1983), the extent to which the organization becomes similar to other organizations in the same field is greater when there is a more highly professionalised workforce in terms of academic qualifications and participation in professional and trade association. Seminars, meetings and websites are examples of formal and informal ways to promote isomorphism.
**METHODOLOGY**

As this study adopts the mixed methods, both quantitative and qualitative approaches are used. There is a benefit when using the mixed method—outcomes can be measured in the quantitative phase whereas the qualitative phase provides a clearer view of complex marvels, dynamic processes, and insider’s perspective (Johnson & Onwuegbuzie, 2004). Moreover, using a few approaches in the mixed methods potentially reduces several complications to occur when carrying out only a single method (Sechrest & Sidana, 1995). Besides, the mixed methods will present better implications and involvements in the research of environmental reporting (DeSilva, 2011).

**Quantitative phase**

There are two phases in the data collection process. The quantitative phase involves the analysis on the 139 (out of 145) Malaysian local authority websites in September 20084. The aim of this phase is to examine the extent of sustainability information disclosure on websites (dvindex)5. In order for the relationship between the jurisdiction (independent variable) and the dvindex (dependent variable) to be determined, the General Linear Model (GLM) was utilised.6

**Hypotheses development**

In the institutional theory, the direct coercive pressures include the state and federal government’s jurisdiction. As maintained by Frumkin and Galaskiewicz (2004), the state’s position in producing and distributing legitimate organizational forms has been acknowledged by the past literature. Additionally, they supported Meyer and Rowan's (1977) point of view regarding the role the government in the institutionalization process. As this paper places the governmental supremacy of the jurisdiction or state in the lead as a first-hand coercive pressure, it affects the diversity of online sustainability information disclosure through the institutionalization of policies and procedures.

5 See also Joseph (2010a), (2010b) and Joseph and Taplin (2011a).
6 Other independent variables examined were: council’s size, jurisdiction, award, type, internal goal and recycling program (see Pilcher et al., 2008). Statistical analysis was performed in SPSS version 17.0.
In the Malaysian governmental hierarchy, the local government is placed in the bottommost level. As prescribed in Lists Four and Five of the Ninth Schedule of the Federal Constitution, it is known as a “state creation”. The state government is responsible for most of the public amenities along with the local government organization provided by the Constitution. From this point of view, under its jurisdiction, the state government has full power to implement policies which can be imposed on all local authorities. With different states, policies and terms for executing the sustainable development program by the federal government vary. Selangor gives a good example of the use of coercive pressure because it has a special policy on LA 21 in which all 12 local authorities are able to apply under their areas of jurisdictions (Hezri & Hasan, 2004). As Selangor is a pioneering state that imposes the sustainable development policy at a national level, and therefore its 12 local authorities need to come up with a monthly report of sustainable development initiatives as a part of their performance assessment criteria. Thus, this paper argues that with respect to the sustainable development agenda, local authorities in Selangor are more proactive due to the aggressiveness of the state government in exercising the direct coercive pressure.

It is theorized that these reforms occur regardless of the lack of data disclosing which states among others using their control to impose higher coercive pressures on local-level councils. During the interviews, the details about the imposition of diverse sustainable development policies by different states are discovered.

From the views above, it is put forward here that different states with their control places dissimilar pressures on their local councils regarding to the online sustainability information disclosure. For different pressures faced by local authorities in distinct jurisdictions under the coercive isomorphism, the hypothesis considered is specified as:

*The extent of sustainability reporting on the websites depends on the jurisdiction of local authorities.*

In Malaysia, there are 13 states and one federal territory in which all are presented in this paper. In the quantitative phase, the jurisdiction is classified as an explicit variable—values 1 to 14 representing one federal territory and 13 states.
Qualitative Phase

From semi-structured interviews, the aspects of disclosure in the qualitative phase (or otherwise) are pursued to figure out factors influencing the extent of online sustainability information disclosure in the quantitative phase. Sixteen local councils are selected using the purposive sampling ensuring representatives from diverse councils and the changing of sustainability disclosure levels on their internet sites. The mayor, chairman, and secretary of the local authorities have received an official letter to seek for approval in carrying out interviews in these organizations. In addition, the personnel involved in reporting sustainable development websites and selecting the interviewees also receive such letter. An interview per council is carried out with up to four interviewees at once (Table 1) and is executed mostly in Malay, followed by the English translation. From the early April to end of May 2009, the one-hour duration interviews were conducted. Using the manual thematic content analysis, the data obtained is analysed. Table 1 presents the profile of respondents.

<table>
<thead>
<tr>
<th>Country</th>
<th>Type</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>C2</td>
<td>City</td>
<td>LA 21 officer</td>
</tr>
<tr>
<td>C3</td>
<td>City</td>
<td>Sustainable Development officer</td>
</tr>
<tr>
<td>C8</td>
<td>Municipal</td>
<td>Assistant Town Planning officer</td>
</tr>
<tr>
<td>C10</td>
<td>District</td>
<td>Assistant Community officer Planning officer</td>
</tr>
<tr>
<td>C26</td>
<td>Municipal</td>
<td>Director of Information Technology Division* Senior Community officer</td>
</tr>
<tr>
<td>C80</td>
<td>City</td>
<td>Head of LA 21 Unit*</td>
</tr>
<tr>
<td>C82</td>
<td>Municipal</td>
<td>Assistant Information officer</td>
</tr>
<tr>
<td>C115</td>
<td>City</td>
<td>Head of Environmental Health Division* Town and Country Planner</td>
</tr>
<tr>
<td>C116</td>
<td>City</td>
<td>Head of Information Technology Division*</td>
</tr>
<tr>
<td>C117</td>
<td>City</td>
<td>LA 21 officer</td>
</tr>
<tr>
<td>C118</td>
<td>Municipal</td>
<td>Manager*</td>
</tr>
<tr>
<td>C127</td>
<td>District</td>
<td>Secretary*</td>
</tr>
<tr>
<td>C129</td>
<td>District</td>
<td>Secretary*</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Head of Public Health Unit*</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Webmaster Technician</td>
</tr>
<tr>
<td>C132</td>
<td>District</td>
<td>Enforcement Assistant</td>
</tr>
<tr>
<td>C135</td>
<td>District</td>
<td>Secretary*</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Acting Assistant Secretary</td>
</tr>
<tr>
<td>C137</td>
<td>District</td>
<td>Secretary*</td>
</tr>
</tbody>
</table>

*Management position
RESULTS AND DISCUSSIONS

Quantitative Phase

The frequency of all states in Malaysia is shown in Table 2. Based on Table 2, J1 has only one local authority because the Federal Territory owns the authority. J14 shows the biggest number of councils.

<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>J1</td>
<td>1</td>
<td>0.7</td>
</tr>
<tr>
<td>J2</td>
<td>12</td>
<td>8.6</td>
</tr>
<tr>
<td>J3</td>
<td>1</td>
<td>0.7</td>
</tr>
<tr>
<td>J4</td>
<td>10</td>
<td>7.2</td>
</tr>
<tr>
<td>J5</td>
<td>2</td>
<td>1.4</td>
</tr>
<tr>
<td>J6</td>
<td>15</td>
<td>10.8</td>
</tr>
<tr>
<td>J7</td>
<td>12</td>
<td>8.6</td>
</tr>
<tr>
<td>J8</td>
<td>7</td>
<td>5.0</td>
</tr>
<tr>
<td>J9</td>
<td>11</td>
<td>7.9</td>
</tr>
<tr>
<td>J10</td>
<td>5</td>
<td>3.6</td>
</tr>
<tr>
<td>J11</td>
<td>3</td>
<td>2.2</td>
</tr>
<tr>
<td>J12</td>
<td>15</td>
<td>10.8</td>
</tr>
<tr>
<td>J13</td>
<td>20</td>
<td>14.4</td>
</tr>
<tr>
<td>J14</td>
<td>25</td>
<td>18.0</td>
</tr>
</tbody>
</table>

In order to analyse the significant relationship between jurisdiction and dvindex, a simple regression is carried out. At a p-value = 0.002, the jurisdiction has a significant relationship with dvindex. Next, the execution of the regression is carried out. Using the model reduction method, backward elimination procedure will show all independent variables and are eliminated consecutively one by one until the remains consist of only important variables (Cooper & Schindler, 2008). In Table 3, the summary of p-values for jurisdiction after the execution the backward elimination procedures is presented.

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7 There are three major regression models – Simultaneous model, hierarchical and stepwise regression. Backward and forward entries are two entry methods for the independent variables (Coakes et al., 2006). The forward entry method was performed and revealed the similar result to the backward elimination procedure.
From the multiple regressions results in Table 3, the Step 1 to 4 is a summary of the elimination process. The Step 1 comes up with the result: all independent variables which is not the focus of this paper are counted in. In the Step 1, a moderately significant relationship between the jurisdiction and $dvindex$ at a significant level $< 0.1$ is present. The Step 2 regression removes the unimportant independent variable. This Step repeats until the jurisdiction displays a significant relationship with the $dvindex$ at a significant level $< 0.05$ later in the Step 4. It is argued here that the jurisdiction is deemed to be an important predictor influencing the extent of sustainability information disclosure on Malaysian local authority websites.

As jurisdiction has a significant relationship with the $dvindex$ in all backward elimination Steps, henceforth, the acceptation of hypothesis is concluded. The state government is examining closely the local authorities in the implementation of the programs and policies on the sustainable development initiatives and the utilisation of the councils’ internet sites. The levels of coercive pressures exerted on councils vary based on the programs and policies implemented by the state government in their jurisdiction areas. Thus, the hypothesis in which different states exert dissimilar levels of coercive pressures of the scope of sustainability information disclosure on local authority websites is supported. In the following section, the findings from the semi-structured interviews with councils are reported.

**Qualitative phase**

It is discovered from interview findings that different states have varying policies on the implementation of websites and sustainable development plans. There is a special link that a few local authority websites have i.e. ‘e-complaints’ or ‘e-suggestions’ provided by the state Information Technology Unit. Based on what has been emphasised during the interviews, several states become extremely assertive to promote the use

### TABLE 3: SUMMARY OF BACKWARD ELIMINATION RESULTS (INCLUDING OTHER INDEPENDENT VARIABLES)

<table>
<thead>
<tr>
<th></th>
<th>Step 1</th>
<th>Step 2</th>
<th>Step 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jurisdiction</td>
<td>0.054***</td>
<td>0.050**</td>
<td>0.031**</td>
</tr>
</tbody>
</table>

* Highly significant at p-value $< 0.01$ level  
** Significant at p-value $< 0.05$ level  
*** Moderately significant at p-value $< 0.1$ level
of websites for their bureaucratic procedures. As discussed previously in the quantitative phase, such assertive responses have different jurisdictions implement different policies. For instance, Sarawak state government's vision of becoming a digital government has enforced the launch of the 'e-request', one of the systems in the 'e-pbt' (Junaini & Musa, 2007). A council comments on the 'e-request' and its connection with the execution of sustainable development initiatives:

**Council 115**

*In my opinion, besides reporting, the council is giving a response to what is happening on the ground [everyday issues] and the council has 'e-request' so that the public can post their ideas, complaints or suggestions. It ['e-request'] will be looked into and usually by complying with the client charter the feedback will be given within three days. The system will be opened every day, and [queries] will be responded to via a phone call or email. It’s more on a two-way communication through the website about the services and activities related to sustainable city (Town Planner).*

Indirectly, the local authority is pressured to ensure that the website functions optimally, including disclosing information on sustainable development for the intended stakeholders.

The qualitative phase produces different outcomes. Based on the result of the general election in 2008, a change in the state government can also be classified as a motivation for coercive pressures. From the result of general election, it is revealed that such pressures impact on the state leadership. As an example, the change from opposition party to the government ruling party (Barisan Nasional). Also, each of states varies in its leadership approaches.

Taking the result of March 2018 general election into consideration, the council remarked that the change in state leadership potentially heighten coercive pressures along with more duties and responsibilities.

It was likely that the new state leadership would have held accountable for all their ‘promises’ before they succeeded in March 2018 general election. Based on the following quote, the difference in the leadership style of the government reigning in March 2008 can be recognized after succeeding the general election.
**Council C3**

*With the current state government who themselves before the election were the champion of transparency and other good governance principles, now that they [the current state government] are the ruling government they have to talk about that [governance principles], of course; they have to do it [practice governance principles] carefully (LA 21 officer).*

As what Oliver (1991) had stated, the organization’s responses to the institutional demand for changes depends on political self-interest. In addition, the state government is also known as an organization that is possibly considered to impose coercive pressures on local authorities. According to Frumkin and Galaskiewiez (2004), past literature acknowledges the state’s role in producing and distributing legitimate organizational forms.

Different states have contrasting policies—including programs executed by the federal government and ICT policy related matters. Thus, the local authority could be influenced by the state who becomes the regulatory body and the social actor under the institutional theory context. By the end of state government reign, it is capable of implementing policies over its local authorities and giving mandate to its authorities to perform detailed scrutiny.

The interviews have obviously shown that there are a few steps to upload information on local authority websites, mainly in Jurisdiction J14. The underlining reason is that under the state government, a special ICT division alongside the Ministry at the state level is controlling the websites. Also, ICT division handle the contents because the district councils as the vendor seems not manage all IT-related matters.

**Council C127**

*There is some information like project development; which cannot simply [be] put there [uploaded on websites]. We need permission from KASKA [Ministry of Environment and Public Health]. We cannot report on certain projects because we need permission from higher*

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8 See Joseph (2011b) for details.
authority, even the CAO [Chief Administrative Officer] cannot approve. The higher authority only can approve the content of information to be uploaded on the website (Technician).

Council C127

I will consider sensitive information and follow certain guidelines before uploading the information, this is one of the problems faced by the webmaster. I am just getting directives from CAO (Webmaster).

On the contrary, this paper finds that the website issues in three larger councils of Jurisdiction J14 are managed by a specific IT department. Moreover, the incapability of staying consistent in the bureaucratic procedure also leads to the explanations as why Malaysian local authority websites are not being used for communicating sustainability information.

The important outcome of phase-one jurisdiction is that formal or informal rules of sustainability development implemented by the state signifies solid efforts by local authorities to bring up such matter on their internet sites. During interviews, the councils under Jurisdiction J2 emphasised the requirement for a monthly-basis submission of sustainability development activities to the state government.

Council C8

Yes, we do prepare such reports as it is the order from Town and Country Planning Department of Selangor. Then they [Town and Country Planning Department] will forward our reports to the headquarters under the ministry that represents as the adviser for the federal government (Assistant Town Planning Officer).

To summarise, the qualitative phase describes how vital jurisdiction constitutes as an important key predictor in the quantitative stage. As there are different jurisdictions, the level of coercive pressures on local authorities of different administrative areas are exerted in diverse ways. The implementation of ICT and sustainable development policies in different administrative areas inextricably influence the disclosure level on websites.
CONCLUSION AND IMPLICATIONS

The findings of this paper suggest that jurisdictions as measured by the state becomes a significant predictor of the extent of sustainability information disclosure on internet sites. This shows that a number of states in Malaysia prefer gearing towards sustainable development through the implantation of policies and programs. The federal government could emphasize the determination shown by these ‘disclosing’ states; thus, other states would look up to their practices. Recognition and awards for the states showing persistency of promoting the sustainable development initiatives are a way to execute such determination.

The interviews reveal findings that the bureaucratic procedures imposed by the state ICT agency hinder smaller councils from uploading sustainability information disclosures on the websites. The bureaucratic procedures such measures as privacy, sensitivity, and information authorization to online upload.

To encourage the determined goals of reporting sustainable development initiatives, the federal and the state government communicate the councils’ websites to the state ICT division.

By asserting the determined goals of online uploading sustainable development activities, the present General Circular 1/2006 (guideline for public sector web management) originated by the Prime Minister’s Malaysia Department might have improvisation. Such assertive endeavour have councils be more persistent in uploading sustainability information disclosures on websites.

The participation of ministerial groups in the federal and state levels can possibly succeed the endeavour to bring awareness of promoting the sustainable development initiatives by means of ICT. The Prime Minister’s Department and the Ministry of Housing and Local Government are among the ministries involved. Also, it is found that varied policies on the implementation of sustainable development initiatives result in jurisdictions’ momentous outcomes. Jurisdiction J2— the state assertively promoting sustainable development initiatives—will enforce more pressures on its local authorities. It mandates its local councils to submit reports to the State Town and Country Planning Department on a monthly basis. Such mandate signifies the present of coercive pressures. Because the state becomes the controlling organization, the local authorities could be encouraged as the social actor under the institutional theory context.
As hypothesized beforehand, the governmental supremacy of the jurisdiction or the state assert its coercive pressures through the policies and procedures’ institutionalization. The jurisdiction as the vital element has to provide explanation of sustainability reporting uploaded on the websites. Based on the findings, the jurisdiction seems to relate to coercive isomorphism procedures in both quantitative and qualitative phases. Thus, the findings might be useful for the next research.
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