

# The Role of Vocational Accountants to Support SDG's Through Green Accounting

Annisa Nur Maghfirah Armadhana<sup>1</sup>, Ririn Reyna Wati<sup>2</sup>, Sri Wahyu Rahmatullah<sup>3</sup>, and Dahyang Ika Leni Wijayani<sup>4</sup>

<sup>1,2,3,4</sup>Balikpapan State Polytechnics

Business Department

Soekarno Hatta Street, Balikpapan City, East Kalimantan 76129, Indonesia

E-mail: [dahyang.ika@poltekba.ac.id](mailto:dahyang.ika@poltekba.ac.id)

## Abstract

This study intends to determine the role of accountants in supporting Sustainable Development Goals (SDGs) and to what extent vocational education prepares accounting graduates in establishing green accounting as an effort to support the achievement of SDGs. The research method employed is qualitative descriptive, employing literature review and content analysis. The research findings conclude that accounting education plays a crucial role in achieving SDGs, particularly in vocational education. However, out of the 19 polytechnics in Indonesia that provide business/accounting programs, only 2 of them have courses specifically related to green accounting. This indicates both challenges and opportunities for vocational colleges in preparing their graduates to have skills related to sustainable accounting or green accounting. One of the efforts that can be undertaken is implementing an update to the curriculum with a focus on sustainability accounting and ensuring that accounting graduates have competencies related to green accounting.

**Keywords:** Accountant, Vocational, SDGs, Green Accounting, Environment

## 1. Introduction

The UN launched a sustainable development agenda to offer opportunities for risk management, environmental impact management, and the potential for global economic growth, known as Sustainable Development Goals (SDGs) (Iliemena et al., 2023). SDGs is a concept of the global development agenda, aimed at human welfare, which includes 17 goals and 169 targets for the next 15 years, from 2015 to 2030 (Nabila & Arinta, 2021). According to the United Nations (2023), the framework for moving towards a better future in the SDGs is contained in each target. The SDGs concept aims to address problems of poverty, inequality, education, climate change, environmental degradation, peace and other world problems.

The accounting profession plays a crucial role in achieving these SDGs, extending beyond the mere collection of firm financial reports. Accountants can contribute to the achievement of the SDGs by analyzing the environmental impact of corporation business activities and assessing their costs and benefits (Firmansyah, 2019), as well as developing a system that includes environmental reporting procedures mandated by both internal and external stakeholders (Fatwa et al., 2022). Having responsibility for preparing financial reports,

accountants act as liaisons who interpret relevant information regarding company performance, thereby increasing transparency and supporting the fulfillment of SDGs (Fatwa et al., 2022). The accounting profession is expected to be a pioneer in producing human resources who care about the environment, sustainable energy and are environmentally friendly, through behavior that protects the environment in a sustainable manner (Pratama et al., 2019).

Overall, SDGs aim to enhance the standard of living for humans while safeguarding the environment and promoting future human resources as valuable assets. According to Briede & Dreilinga (2020), SDGs also consider the various connections that exist in the world and the beliefs that are shaped because of an individual's life pursuits, such as education and employment. The Ministry of Education and Culture implemented the concept of "Merdeka Belajar" to revitalize the Indonesian education system. The notion of "Merdeka Belajar" entails an agenda of transformation within the education system that will effectively address global advancements and the need for a skilled and competent workforce in the coming years (Dirjen Vokasi, 2022).

One of the primary objectives of the government's development goal is to enhance vocational education as a means of strengthening human resources.

Vocational education aims to provide students with the necessary knowledge and skills to enhance their readiness for the workforce (Sukoco et al., 2019). Within vocational education, there exists an accounting study program that produces graduates who possess not only degrees, but also demonstrate exceptional competence, excellence, and competitiveness through their practical skills. In addition, accounting vocational education plays a crucial role in the environment by training accountant graduates who can effectively assess the environmental costs associated with a company's operational activities (Yasrawan & Werastuti, 2022). Furthermore, these vocational graduates are equipped with the skills to design products that are environmentally friendly and socially contribute.

In addition to its numeracy-related functions, accounting also incorporates environmental information. In the 1970s, the idea of environmental accounting began to emerge and develop in Europe (Yasrawan & Werastuti, 2022). As a growing nation, Indonesia is likewise affected by these environmental issues specifically from business related activity. Due to the ever-changing environmental conditions of the business, the growing critical and informed society, and the need to address the surrounding natural conditions, company must develop programs that are both strategic and ethical (Subroto & Endaryati, 2022). Hence, the concept of green accounting has arisen as a crucial element that enables organizations to achieve economic growth while simultaneously prioritizing environmental concerns (Nabila & Arinta, 2021). Green accounting is a method that links the costs associated with the environment to a company's operational activities. It also helps identify the environmental advantages and disadvantages that contribute to sustainable development and environmental preservation (Yasrawan & Werastuti, 2022).

This research focuses on preparing vocational accountants to serve as essential actors in sustainability initiatives. Investigating vocational higher education in relation to sustainable development will offer educators valuable insights for enhancing the accounting curriculum (Liu et al., 2022). Furthermore, Marope et al., (2015) argue that Technical vocational education and training (TVET) is a crucial pathway to advance education for sustainable development (ESD). By enhancing the vocational accounting role with green accounting competencies and integrating them into the curriculum, it is anticipated that students will expand their existing knowledge in accounting education and concentrate on areas pertinent to sustainable development goals. Liu et al., (2022) underscore the necessity for a curriculum reform in accounting programs to increase students' perspectives on social sustainability and demonstrate that integrating sustainability into the accounting curriculum will

strengthen students' professional skepticism.

This research aims to explore the role of accountants in supporting the SDGs through the implementation of green accounting. Specifically, it will focus on identifying the actions that accountants may take to prepare for green accounting and contribute to the achievement of the SDGs. This will allude to two research questions: (1) how can accountants contribute to the achievement of the SDGs by adopting green accounting practices? (2) To what extent does vocational education prepare accounting graduates for contributing to the implementation of green accounting? This research intends to provide universities and students with valuable insights on how they may play a crucial role as intermediaries in achieving the SDGs through the enforcement of green accounting. Most prior studies emphasize the accountant's function in relation to sustainable development broadly, rather than specifically within vocational education. Since few studies emphasize the function of vocational accountants in relation to the Sustainable Development Goals (SDGs), particularly within the Indonesian context; therefore, this research will differ because explicitly contribute to higher vocational education in alignment with the SDGs.

## 2. Literature Review

The concept of green accounting, alternatively referred to as environmental accounting or sustainability accounting, was created by economist and Professor Peter Wood (Singh et al., 2019). According to Cohen & Robbins (2010), green accounting is an essential instrument for integrating business practices with environmental sustainability, serving as a mechanism for incorporating environmental factors into the economic and financial decision-making processes of organisations, thereby highlighting its significance in promoting sustainable business practices. Green accounting is associated with the principle of triple bottom line reporting, which evaluates an organization's success via three dimensions: profit (economic), people (social), and planet (environmental). This approach urges enterprises to assess their long-term impact on society and the environment instead of focussing solely upon short-term financial profits.

Accounting is an organised method of documenting, summarising, analysing, and reporting financial transactions within an organisation, which delivers essential financial information to stakeholders. Within the fundamental idea of accounting, green accounting framework integrates environmental costs into the financial and economic decision-making processes of organisations. It seeks to quantify, document, and communicate the environmental effects of an organization's operations, along with the costs and advantages related to environmental conservation and sustainability efforts (Andi, K. Petta Lolo et al., 2020; Endiana et al., 2020). This cost includes

environmental cost related to pollution, waste management, resource depletion, regulatory compliance, etc. Green accounting integrates environmental data into traditional financial statements or through additional reports, such as sustainability or ESG (Environmental, Social, Governance) reports. As a new branch of accounting, green accounting relevant to any subject such as the government in each nation, the company, and educational institutions to promote environmental awareness and stress bringing it to the forefront of accounting (Sadiku et al., 2021).

### 3. Research Method

This study employs a qualitative methodology, involving a literature review and content analysis. The data collecting involves comprehensively reviewing and analyzing previous studies from several literature sources related to this subject. This process will yield descriptive data and individual narratives. Qualitative research methods seek to obtain a comprehensive and unbiased understanding of diverse replies by conducting thorough investigations (Sujanti & Aulia, 2023). This involves analyzing information from various communicators and drawing conclusions based on the messages received.

The data was collected through a comprehensive search of documents from multiple sources, such as articles from both national and international journals pertaining to the United Nations' SDGs program. Additionally, documents related to the strategic plan of the Directorate General of Vocational Education, the website of the Badan Pemeriksa Keuangan (BPK), and audio-visual materials, specifically the National Seminar "Peran Profesi Akuntan dalam Mendukung Sustainable Development" sourced from YouTube, were also included.

TABLE 1  
DATA SOURCE

No	Source	Documents	Year
1	Article	Peran Akuntan dalam Mewujudkan Sustainable Development Goals	2019
2	Article	Implementasi Green Accounting terhadap Profitabilitas Perusahaan	2020
3	Article	Study of SDGS Quality Education in Indonesia in the First Three Years	2020
4	BPK's Website	Lima Tantangan dalam Pengembangan Sustainability Reporting	2022
5	YouTube	Seminar Nasional Peran Profesi Akuntan dalam Mendukung Sustainable Development	2022
6	Vocational Directorate	Rencana Strategis Direktorat Jenderal Pendidikan Vokasi Tahun 2020-2024 Edisi Revisi	2022

## 4. Results and Discussion

### Vocational Accounting Education in Indonesia

Haryati et al. (2020) emphasized that green accounting procedures in Indonesia have been ineffective. The rapid developmental progress in each region, combined with the presence of autonomy, sometimes supersedes environmental considerations, whether acknowledged or not, ultimately leading to significant environmental issues. In addition, Wijaya & Putri (2023) evaluate the preparedness of Indonesian universities in facilitating the sustainability learning process, particularly within the accounting program. The findings indicate that just 10% of public colleges and 24% of private universities provide sustainability courses, highlighting the necessity for increased awareness and preparation for sustainable development processes within Indonesian universities. This study also identified that sustainability courses are offered solely as elective courses at both state and private colleges (Wijaya & Putri, 2023).

In-line with the result above and based our findings, from 63 polytechnics, only 19 polytechnics have an accounting major. Then, we conducted curriculum research through each accounting department website at the concerned polytechnic. Then, we analyzed whether their curriculum contained courses related to green accounting or not.

TABLE 2  
GREEN ACCOUNTING IN POLYTECHNIC

No	Polytechnic	Checklist
1	Politeknik Negeri Medan	v
2	Politeknik Negeri Padang	-
3	Politeknik Negeri Batam	-
4	Politeknik Negeri Sriwijaya	-
5	Politeknik Keuangan Negara STAN	v
6	Politeknik Negeri Bandung	-
7	Politeknik Negeri Jakarta	-
8	Politeknik Negeri Semarang	-
9	Politeknik Negeri Malang	-
10	Politeknik Negeri Madiun	-
11	Politeknik Negeri Pontianak	-
12	Politeknik Negeri Banjarmasin	-
13	Politeknik Negeri Tanah Laut	-
14	Politeknik Negeri Balikpapan	-
15	Politeknik Negeri Samarinda	-
16	Politeknik Negeri Bali	-
17	Politeknik Negeri Kupang	-
18	Politeknik Negeri Ujung Pandang	-
19	Politeknik Negeri Manado	-

As a result, only 2 of the 19 polytechnics with accounting majors have courses related to green accounting. This means that the Indonesian government has not provide adequate efforts to support the achievement of the SDGs. This contrasts with what is stated in the Rencana Strategis Direktorat Jenderal Pendidikan Vokasi 2020-2024 which states

"the concept of independent learning has a direction of change in the education system that adapts to global developments and the needs for quality human resources in the future. These changes include changes and revitalization of 1) ecosystems; 2) teacher; 3) pedagogy; 4) curriculum; and 5) assessment system" (Dirjen Vokasi, 2022).

Several obstacles still need to be solved before the SDGs may be accomplished. One aspect involves ensuring that the curriculum is consistently revised to align with the most recent developments in the realm of accounting and finance. As an illustration, let's consider Japan. As a way to promote knowledge and support for the SDGs, the Japanese government has incorporated teaching on the SDGs into the curriculum starting from April 2020. The objective is to develop the future generation as catalysts for building a sustainable society (Japan, 2021).

Vocational institutions in Indonesia should promptly align their curriculum with the SDGs goals due to research indicating that Indonesian individuals tend to prefer companies with favorable ratings in the evaluation program conducted by the Indonesian Ministry of Environment, which assesses environmental management and company performance. (Endiana et al., 2020). Human resource is one of the key points to create change, thus educational organizations including vocational institution can take a part. Vocational institutions may produce a workforce who capable to meet company's objectives and prioritize environmental sustainability by implementing curriculum adjustments, thus would be beneficial for company performance in the long term.

### **The Role of an Accountant**

Accountants contribute significantly to the achievement of SDGs by enhancing and preserving the value within organizations. This not only leads to accelerated economic growth but also ensures long-term sustainability (Azzahra, 2020). One of the accountant's roles regarding SDGs is preparing sustainability report for the business. According to Rahmah et al. (2024), the compliance of business in declare sustainability report are still low and need an attention from Indonesia government. Accountants play a crucial role in ensuring sustainable economic growth, possess the capability to deliver sustainability reports that are on par with financial statements, and should possess the capability to evaluate the degree of excellence of the sustainability report (Turiman et al., 2024). During the IAI XIV 2022 congress, the Chairman of BPK (Badan Pemeriksa Keuangan) extended an invitation to IAI to collaborate in creating a comprehensive and transparent sustainability report. IAI has to deal with five challenges: accelerating sustainable financial reports in a transparent and measurable conduct, enhancing the significance of financial reports for users and stakeholders,

strengthening trust in sustainability reports, adapting to continuous digital transformations, and enhancing the professional ability of accountants to respond new transformation, particularly those pertaining to the SDGs (BPK, 2022).

In order to uphold this standard, it is essential that an accountant possesses excellent and high-quality competence. According to Kusumawardani et al. (2018), stakeholders in a company expect many competencies from an accountant. The first competency is functional, encompassing the capacity to recognize reporting systems for corporate social responsibility and identify sustainability risks in support of SDGs. Furthermore, individual proficiency which encompasses the capacity to effectively communicate matters related to sustainability and the capacity to autonomously analyze and address emerging challenges. Accountants are required to possess expertise in creating sustainability reports and analyzing issues that develop during the preparation of these reports, as well as proposing appropriate solutions. The third skill is cognitive aptitude. An accountant possesses knowledge of rules pertaining to sustainability at both local and global levels. Lastly, ethical competence refers to the ability to adhere to the ethical standards and principles outlined in the code of ethics for accountants.

According to Gani (2022) accountants are anticipated to possess adaptability in their work, particularly in the fifth industrial revolution's era. Accounting, which encompasses diverse domains, serves as a connection between the worldwide economy, thus accountants are anticipated to play a significant role in beginning the SDGs (Gani, 2022). Moreover, accountants are required to actively participate in environmental management to ensure that enterprises do not disrupt the environment and that environmental sustainability is upheld. (Chasbiandani et al., 2019). One way to achieve this is by incorporating the concept of green accounting. The concept of green accounting is very important because companies that use green accounting will provide more information about their social and environmental activities. Stakeholders tend to pay more attention on social and environmental issues, thus will arouse additional curiosity among users of the company's financial reports, ultimately enhancing the economic performance of the company (Fatwa et al., 2022).

### **The Future of Accounting Vocational Education in Supporting the SDGs**

According to the UN forum's recommendations, education would serve as the foundation for government programs aimed at achieving SDGs through 2030 (Rulandari, 2021). Education has the ability to transform a nation. Numerous UN initiatives also adhere to this concept, and in many nations, the standard of education has emerged as a crucial concern. Thus, there is a demand for educational

institutions with highly qualified teachers or lecturers. The quality of teachers is seen not only from their theoretical understanding but also practical knowledge or industrial skill, ensuring that students are delighted with the education they receive (Firmansyah, 2019).

Currently, the education system in Indonesia is confronted with numerous challenges, including poor education quality, inadequate administration of the education sector, disparities between urban and rural areas in educational facilities and infrastructure, insufficient government funding, and relatively low evaluation standards (Safitri et al., 2022). In addition, Serena et al. (2024) state that one of the challenges in achieving SDGs in Indonesia comes from the education sector, such as the lack of policies to improve access and quality of education, insufficient trained personnel and quality of educational facilities, and the inadequate development of individual character development. Thus, one of the goals in 17 SDGs (goal 4: quality education) should be serve as the foundation for developing national education policies in Indonesia (Serena et al., 2024)

According to Bappenas (2023), in order to achieve the aim of quality education (SDGs goal 4), it is necessary to implement strategies that can promote the accomplishment of these SDGs. Some of these initiatives include:

Starting in 2030, ensure that all boys and girls receive free, equitable and high-quality primary and secondary education that produces effective and relevant learning outcomes.

Starting in 2030, ensure that all boys and girls have access to high-quality early childhood education

Starting in 2030, ensure that all men and women have equal access to technical, vocational and university education.

Starting in 2030, significantly increase the number of teenagers and adults with the skills necessary for work, decent work, including technical and vocational skills.

Starting in 2030, eliminate gender gaps in education and ensure equal access for vulnerable individuals

Starting in 2030, ensure that everyone is proficient in reading and arithmetic.

Starting in 2030, ensure that all students have the knowledge and skills necessary to advance SDGS.

Build and improve educational facilities that are child-, disabled- and gender-friendly, and provide a safe, non-violent, inclusive and effective learning environment for all.

By 2020, significantly increase the number of scholarships available to developing countries.

Significantly increase the supply of teachers from 2030, especially through international cooperation in teacher training in developing countries.

According to Petricică (2023), The International Federation of Accountants (IFAC) asserts that accounting professionals play a crucial role in advancing sustainable development processes. According to IFAC, over half of the 17 goals set by the United Nations can be accomplished with the active involvement of accounting professionals. Therefore, it can be inferred that the accounting profession is a vital component in realizing the objectives outlined in SDGs. The primary tasks in the context of sustainable development initiatives involve developing educational, training, certification, and professional competence improvement techniques for accountants that align with the interdisciplinary nature of sustainable development (Makarenko & Plastun, 2017). Thus, accounting education, which usually within the university degree, play an important role in preparing and bringing an awareness about sustainable issues to their student.

Furthermore, it is essential to incorporate the sustainable goals into the educational curriculum to guarantee that students grasp the importance of embracing SDGs. An effective strategy involves aligning the curriculum with the objectives of the SDGs. Although the Ministry of Education and Culture has made significant advancements in education with the "Merdeka Belajar - Kampus Merdeka" concept, our research indicates that out of the 63 polytechnics in Indonesia, only 19 offer accounting majors, and a mere 2 of them offer courses specifically dedicated to green accounting. Therefore, it is imperative for the Directorate General of Vocational Education to promote the alignment of university curricula, particularly in the accounting department, by emphasizing the improvement of courses related to green accounting or sustainable accounting.

BPK (2022) propose strategies that can be implemented in developing sustainability accounting such as incorporating education curriculum to sustainability accounting and reporting. In addition, Nabila & Arinta (2021) propose similar approaches in developing green accounting curriculum and courses by focusing on support the sustainability of companies, society and the environment. However, adjusting the curriculum not as simple as rotating through the palm of a hand. The institution needs a collaboration between some stakeholders and the student itself. Accounting issues close with the business purpose, thus partnership between the university and business could facilitate the need of curriculum adjustment. For company, social and environmental issues are prevalent since many mandatory and voluntary initiatives organize how the business should comply and aware with this sustainability issues. Business should adapt with this new development, thus elaborate between companies and universities to adjust the curriculum could be a better solution to embrace SDGs from the root.

Accountants play a crucial role in integrating and promoting SDG values within corporate strategies and implementing them in day-to-day business operations (Saraswati et al., 2021). In addition, Rahmah et al. (2024) argue that university students, especially those in vocational education, must comprehend the significance of their role in the development of SDGs. Therefore, it is essential to equip students with high levels of critical thinking and empathy in order to analyze sustainability reports and contribute to the 17 SDGs.

## 5. Conclusions

The research findings indicate the importance of accountants in providing support for the SDGs program. Accountants play a crucial role in providing support to the SDGs initiative since it encompasses a wide range of areas.

One method that might be employed is the compilation of a sustainability report. In order to produce a comprehensive and transparent Sustainability Report, it is essential to have accounting professionals with exceptional and top-notch skills and expertise. Nevertheless, the present state of vocational accounting education in Indonesia does not yet facilitate the adoption of green accounting. Out of the 19 polytechnics offering accounting degrees, only 2 polytechnics provide courses specifically focused on green accounting. This indicates that the vocational accounting education curriculum has not sufficiently incorporated sustainability and environmental elements. The Strategic Plan of the Directorate General of Vocational Education incorporates modifications to the curriculum that align with worldwide advancements and the demand for high-quality human resources.

The conclusion that can be reached from the research that has been carried out is the need for the role of accountants in supporting the SDGs program. Accountants play a very important role in supporting the SDGs program. This is because the field of accounting can cover various fields. As a maker of financial reports for a company, an accountant is needed who does not only pay attention to the profits and activities of an entity or company. However, it is also important to pay attention to the surrounding environmental conditions. One way that can be done is by compiling a sustainability report. To be able to make a good and clear Sustainability Report, of course you need accounting graduates who have superior and high-quality competencies. However, the current condition of vocational accounting education in Indonesia still does not support the implementation of green accounting. Of the 19 polytechnics that have accounting majors, only 2 polytechnics have courses related to green accounting. This shows that the vocational accounting education curriculum has not adequately integrated sustainability and environmental aspects. In fact, the Strategic Plan of

the Directorate General of Vocational Education includes changes in the curriculum that adapt to global developments and human resource quality needs.

This research offers some technical implications specifically for vocational educations. The educational organization should explore the design and effectiveness of curricula that incorporate green accounting into vocational training. Furthermore, green reporting can evaluate how vocational accountants contribute to environmental reporting in small medium enterprise contexts, thus it is important to introduce it to the student as early as possible. Future study may be significant regarding the development of a green accounting curriculum for vocational education and the subsequent effect assessment following its implementation.

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