

Accountants' Perspective In Inclusivity In Social Aspect

Ahalik^{1,*}

¹ Program Studi Akuntansi; Kalbis Institute; Jl Pulo Mas Selatan, Kav 22, Jakarta, Telp. 021-47883900; e-mail: ahalik@kalbis.ac.id.

* Korespondensi: e-mail: ahalik@kalbis.ac.id

Diterima: 25 April 2016; Review: 2 Mei 2016; Disetujui: 9 Mei 2016

Cara sitasi: Ahalik. 2016. Accountants' Perspective In Inclusivity In Social Aspect. Jurnal Online Insan Akuntan. 1 (1): 117 – 136.

Abstract:

Purpose – The purpose of this paper is to investigate the accountants' perspective in inclusivity in social aspects that one of the goals in project of Sustainable Development Goals (SDG) in term of achieving sustainable development.

Methodology – Questionnaire and content analysis methods were applied for the purpose of the study. A total 72 respondents of Indonesian accountants in year 2015 from 5 different category (public accountant, management accountant, education accountant, tax accountant, and government accountant) provided their perspective by ranking of understanding and importance in inclusivity in social aspect.

Findings - It finds that perspective of accountants in understanding about inclusivity in social aspect is in the range of strong and very strong, also, the importance to get involved in social aspect is in the range of strong to very strong. The most findings are accountants stated that conquering the corruption is very important to achieve sustainable development through following ethical conduct, be responsible and transparent, obeying the rule, and becoming whistle blower in any unfair cases.

Research limitations - This study is limited only discussing the goal number 16 about inclusivity in social aspects from 17 goals in SDG, also the respondents are only 72 accountants that domicile in Jakarta and surrounded, not covering all accountants in Indonesia.

Keywords: Corporate Social Responsibility (CSR), Sustainable Development, Sustainable Development Goals (SDG).

1. Introduction

1.1. Phenomenon :

Businesses are exist in the middle of society and environment, therefore the ultimate goal looking for profit must be balancing with the responsibility to the society and environment. Increasingly stakeholders are deciding not to support (Ahalik) Accountants' Perspective In...

companies that care little in environment

and society in it. Based on ISO 26000

(www.iso.org), companies' relationship to

the society and environment in which they

operate is a critical factor in their ability to

continue to operate effectively. It is also

increasingly being used as a measure of

their overall performance to achieve

sustainability, therefore sustainability

reporting is being needed as a way for organizations to become more sustainable and contribute to sustainable development. A sustainability report is a report published by a company or organization about the economic, environmental and social impacts caused by its everyday activities. Sustainability reporting is made by an accountants as one of companies' stakeholders and nowadays as a strategic partners (www.ifac.org). The International Federation of Accountants (IFAC) offers guidance on how to inject sustainability leadership into the management cycle, from making and executing strategic decisions to reporting on performance to stakeholders, because of that, accountants need understanding about the component of Corporate Social Responsibility (CSR) to achieve sustainability regarding their task to produce sustainability reporting and also as a strategic partner of organization.

1.1.1. Why is it important ?

Corporate social responsibility issue is important because based on Global

Reporting Initiatives (www.globalreporting.org), a sustainable global economy should combine long term profitability with ethical behavior, social justice, and environmental care. This means that when companies and organizations consider sustainability and integrate it into how they operate, they must consider four key areas of their performance and impacts: economic, environmental, social and governance. Understanding of the CSR is needed by strategic partner of organization include accountants.

1.2. Why this research is important?

This research is important because sustainable development can be achieved through the understanding of CSR by business partner include accountants and implementation of CSR itself. This research is important because it will investigate how is the level of Indonesian accountants' understanding and their perspective regarding social aspect as a part of sustainability reporting that focusing on

inclusivity in society aspect based on
SDG's goals number 16.

1.3. Research Question

How is the perspective of accountant in
inclusivity in society aspect?

1.4. Research Objective

Investigate the perspective of accountant in
inclusivity in society aspect.

2. Literature Review

Sustainable development has been defined
in many ways, but the most frequently
quoted definition is known as the
Brundtland Report
(<https://www.iisd.org/sd/>) as follows :

- a. Sustainable Development Goals
(SDG)
SDG
(<https://sustainabledevelopment.un.org/focussdgs.html>) through the
Division for Sustainable
Development (DSD) provides
leadership in promoting and
coordinating implementation of the

*"Sustainable development is development
that meets the needs of the present without
compromising the ability of future
generations to meet their own needs. It
contains within it two key concepts:*

- *the concept of **needs**, in particular
the essential needs of the world's
poor, to which overriding priority
should be given; and*
- *the idea of **limitations** imposed by
the state of technology and social
organization on the environment's
ability to meet present and future
needs."*

There are some guidances for companies
towards sustainable development, they are :

sustainable development agenda of
the United Nations. The United
Nations Conference on Sustainable
Development (Rio+20) which
concluded on 22 June 2012, is been
considered one of the largest
conferences in the history of the
United Nations. Governments

renewed their strong political development and to promote integration and coherence of policies and the implementation of actions in the social, economic and environmental areas. The work of the Division translates into five core functions: (1) Support to UN intergovernmental processes on sustainable development; (2) Analysis and policy development; (3) Capacity development at the country level; (4) Inter-agency coordination; and (5) Knowledge management, communication and outreach. In addition, the Division houses the SIDS Unit mandated to undertake the five core functions enumerated above in support of the further implementation of the Mauritius Strategy of Implementation of the Barbados Programme of Action for Small Island Developing States. What is relationship between this project and accountants? Accountants can be

commitment to sustainable involved in some element of projects especially involving in social aspect such as conquering the corruption, obey the regulation and ethical conduct, avoiding bribery, etc.

b. ISO 26000

ISO 26000:2010 (www.iso.org/iso/home/standards/iso26000.htm) provides guidance rather than requirements, so it cannot be certified to unlike some other well-known ISO standards. Instead, it helps clarify what social responsibility is, helps businesses and organizations translate principles into effective actions and shares best practices relating to social responsibility, globally. It is aimed at all types of organizations regardless of their activity, size or location. The standard was launched in 2010 following five years of negotiations between many different stakeholders across the world. Representatives

from government, NGOs, industry, consumer groups and labour organizations around the world were involved in its development, which means it represents an international consensus. The role of accountants relates to ISO 26000 is implementing the guidances of ISO 26000 in accountants' job, for example reporting the social responsibility activities that embedded in annual financial report in term of providing full disclosure, therefore accountants' knowledge about social responsibility must be established to create good perspective.

c. Global Reporting Initiative (GRI)

GRI (www.globalreporting.org) is a leading organization in the sustainability field. GRI promotes the use of sustainability reporting as a way for organizations to become organizations, of all sizes and sectors, use GRI's Framework to understand and communicate their

more sustainable and contribute to sustainable development. GRI has pioneered and developed a comprehensive Sustainability Reporting Framework that is widely used around the world. GRI's mission is to make sustainability reporting standard practice for all companies and organizations. Its Framework is a reporting system that provides metrics and methods for measuring and reporting sustainability-related impacts and performance. The Framework – which includes the [Reporting Guidelines](#), [Sector Guidance](#) and [other resources](#) – enables greater organizational transparency and accountability. This can build stakeholders' trust in organizations, and lead to many other benefits. Thousands of sustainability performance. GRI is an international not-for-profit organization, with a network-based

structure. Its activity involves thousands of professionals and organizations from many sectors, constituencies and regions. The Framework is developed collaboratively with their expert input: international working groups, stakeholder engagement, and due process – including Public Comment Periods – help make the Framework suitable and credible for all organizations. The role of accountants relates to GRI is embedding the guidances of GRI in annual financial report, that's why accountants' knowledge about social responsibility must be established to create good perspective. Also, accountants can be involved actively in social activity that organized by company.

- d. Sustainability Accounting Standards Board (SASB)
- SASB (<http://www.sasb.org/>) is an independent 501(c)3 non-profit.

SASB's mission is to develop and disseminate sustainability accounting standards that help public corporations disclose material, decision-useful information to investors. That mission is accomplished through a rigorous process that includes evidence-based research and broad, balanced stakeholder participation. Accountants may contribute the idea to Indonesian Standard Board to consider social responsibility aspect as a compulsory part of financial report, therefore accountants' knowledge about social responsibility must be established to create good perspective.

- e. United Nation Global Compact (UNGC)

UNGC

(<https://www.unglobalcompact.org/aboutthegc/>) is a strategic policy initiative for businesses that are committed to aligning their

operations and strategies with [ten universally accepted principles](#) in the areas of [human rights](#), [labour](#), [environment](#) and [anti-corruption](#). By doing so, business, as a primary driver of globalization, can help ensure that markets, commerce, technology and finance advance in ways that benefit economies and societies everywhere. As social, political and economic challenges (and opportunities) — whether occurring at home or in other regions — affect business more than ever before, many companies recognize the need to collaborate and partner with governments, civil society, labour and the United Nations. This ever-increasing understanding is reflected in the economy which delivers lasting benefits to people, communities, and markets.

In Indonesia, 2 of several regulations relate to sustainability development are

Global Compact's rapid growth. With over 12,000 corporate participants and other stakeholders from over 145 countries, it is the largest voluntary corporate responsibility initiative in the world. Endorsed by chief executives, the Global Compact is a practical framework for the development, implementation, and disclosure of sustainability policies and practices, offering participants a wide spectrum of workstreams, management tools and resources — all designed to help advance sustainable business models and markets. The UN Global Compact works toward the vision of a sustainable and inclusive global

availabe on Capital Market Supervisory Agency (CMSA) no. 25 year 2007 and State Owned Enterprises' (SOE) regulation no. 05/MBU/2007 through Partnership & Community Development Program

(PKBL). CMSA X.K.6 about obligation to deliver financial statement point h stated that the companies have to deliver financial statement that contain the discussion about Corporate Social Responsibility (CSR) that contain about policy, cost incurred for each program that related to environment, labor practise, social development and society, also product responsibility. Focusing on social development and society, it relates to hiring local resident as an employee, empowering the surrounded society, improving social facilities, donation, etc.

Based on State Owned Enterprises' (SOE) regulation no. 05/MBU/2007 (<http://www.bumn.go.id/perhutani/halaman/162>) stated that the purpose of SOE not only seeking for profit, but also actively giving a guidance and supporting small entrepreneur, cooperation, and society. Partnership & Community Development Program (PKBL) is a form of responsibility of SOE to society. PKBL is a program to support small enterprises and empowering the surrounded environment through the

allowances that is taken from SOE's net profit. The allowances taken is 2% maximum from net profit for partnership and 2% maximum from net profit for environmental development program. The Partnership Program is intended to improve the ability of small businesses as foster partners of SOE to become strong and self sufficient while providing a multiplier effect for improving welfare in communities around SOE's areas of operation. This is expected to support the business activities of SOE and its business partners. Whereas the Environment Development Program is a program that empowers the social condition of communities surrounding SOE's area of operation through the utilization of funds from the State-Owned Enterprise profit and in the form of grants.

Organizations are positioned from early on as natural and legitimate actors to take care of society and the environment. Through the constitution of organizations as central, society and the environment are

positioned as subordinate, rather than fundamental to the opus of business (Helen, et al. 2014). The positioning of organization and the evolving nature of the sustainable organization identity. Based on SDG (Sustainability Development Goal), the Rio+20 outcome document, The future we want, inter alia, set out a mandate to establish an Open Working Group to develop a set of sustainable development goals for consideration and appropriate action by the General Assembly at its 68th session. It also provided the basis for their conceptualization. The Rio outcome gave the mandate that the SDGs should be coherent with and integrated into the UN development agenda beyond 2015. People are at the centre of sustainable development and, in this regard, Rio+20 promised to strive for a world that is just, equitable and inclusive, and committed to work together to promote sustained and inclusive economic growth, social development and environmental protection and thereby to benefit all, in particular the children of the

world, youth and future generations of the world without distinction of any kind such as age, sex, disability, culture, race, ethnicity, origin, migratory status, religion, economic or other status. Rio+20 outcome reaffirmed the need to be guided by the purposes and principles of the Charter of the United Nations, with full respect for international law and its principles. It reaffirmed the importance of freedom, peace and security, respect for all human rights, including the right to development and the right to an adequate standard of living, including the right to food and water, the rule of law, good governance, gender equality, women's empowerment and the overall commitment to just and democratic societies for development. It also reaffirmed the importance of the Universal Declaration of Human Rights, as well as other international instruments relating to human rights and international law. Rio+20 reiterated the commitment to take further effective measures and actions, in conformity with international law, to

remove the obstacles to the full realization of the right of self-determination of peoples living under colonial and foreign occupation, which continue to adversely affect their economic and social development as well as their environment, are incompatible with the dignity and worth of the human person and must be combated and eliminated. There are 17 goals of SDG, one of them is goal number 16 that stated “promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels”.

In goal 16, SDG break it down into several elements as follows :

- 1) Significantly reduce all forms of violence and related death rates everywhere.
- 2) End abuse, exploitation, trafficking and all forms of violence and torture against children.
- 3) Promote the rule of law at the national and international levels, and ensure equal access to justice for all.
- 4) By 2030 significantly reduce illicit financial and arms flows, strengthen recovery and return of stolen assets, and combat all forms of organized crime.
- 5) Substantially reduce corruption and bribery in all its forms
- 6) Develop effective, accountable and transparent institutions at all levels.
- 7) Ensure responsive, inclusive, participatory and representative decision-making at all levels.
- 8) Broaden and strengthen the participation of developing countries in the institutions of global governance.
- 9) By 2030 provide legal identity for all including birth registration.
- 10) Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements.

- 11) Strengthen relevant national institutions, including through international cooperation, for building capacities at all levels, in particular in developing countries, for preventing violence and combating terrorism and crime.
- 12) Promote and enforce non-discriminatory laws and policies for sustainable development.

3. Methodology

A survey of accounting professionals in Indonesia that has minimum 5 years experience was conducted by questionnaire to ask them about their perspective in inclusivity in social aspect according to goal number 16 of SDG that contain 12 questions. The questions ask about their understanding and importance in likert-scale of 1-4 (appendix 1). Also, there is an open question to ask the accountants about their comment regarding their perspective in inclusivity in social aspect. Professional accountants can be categorized as follows :

- a. Public accountants

A public accountant works for a public accounting firm that performs auditing, tax, consulting and accounting services for other businesses, organizations or individuals.

- b. Management accountants

Management accountants are accountants who responsible for managing a company's finances.

- c. Education accountants

Accountants who work in university or college and teaching accounting is a main job.

- d. Tax accountants

Tax accountants focus on the planning, analysis and presentation of tax returns and payments, specifically with local, state and federal taxes for individuals and businesses.

- e. Government accountants

Government Accountants are employed at all levels of government . Government Accountants manage use of local revenues, investigate frauds, perform financial, performance and

compliance audits and recommend

corrective action where needed.

4. Validity & Reliability Test, Result, Discussion, Limitations

4.1 Validity & Reliability Test

4.1.1 Validity Test

a. Validity Test for Understanding (appendix 2)

The validity test shows that all question relate to understanding items are valid since $r \text{ count} > r \text{ table}$ with degree of freedom is 70 (number of respondents are 72 less 2), $r \text{ table}$ with significant level 0,05 is 0,2319.

b. Validity Test for Importance (appendix 3)

The validity test shows that all question relate to importance items are valid since $r \text{ count} > r \text{ table}$ with degree of freedom is 70 (number of respondents are 72 less 2), $r \text{ table}$ with significant level 0,05 is 0,2319.

4.1.2 Reliability Test

a. Reliability Test for Understanding

Case Processing Summary			
	N	%	
Cases	Valid	72	100,0
	Excluded ^a	0	,0
	Total	72	100,0
a. Listwise deletion based on all variables in the procedure.			

Reliability Statistics

Cronbach's	N of Items
Alpha	
,854	12

The validity test shows that all question relate to understanding are reliable since $r \text{ count} > r \text{ table}$ with degree of freedom is 70 (number of respondents are 72 less 2), $r \text{ table}$ with significant level 0,05 is 0,2319, $r \text{ count}$ can be seen in Cronbach's Alpha 0,854.

b. Reliability Test for Importance

Case Processing Summary

	N	%	
Cases	Valid	72	100,0
	Excluded ^a	0	,0
	Total	72	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's	N of Items
Alpha	
,870	12

The validity test shows that all question relate to importance are reliable since r count $>$ r table with degree of freedom is 70 (number of respondents are 72 less 2), r table with significant level 0,05 is 0,2319, r count can be seen in Cronbach's Alpha 0,870.

- b. Management accountants (18 respondents)
- c. Education accountants (19 respondents)
- d. Tax accountants (5 respondents)
- e. Government accountants (28 respondents)

4.2 Result

- a. There are 72 respondents of accountant that categorized as : Public accountants (2 respondents).

Table 4.2. Result

Question No	FREQUENCY								UN Min Score*	IM Max Score**	UN TOTAL SCORE***	IM PERCENTAGE****				
	UN				IM											
	1	2	3	4	1	2	3	4								
1	5	22	37	8	5	10	32	16	72	72	288	288	192	203	67%	70%
2	2	20	34	16	4	15	31	22	72	72	288	288	208	215	72%	75%
3	7	10	41	14	3	9	31	29	72	72	288	288	206	230	72%	80%
4	7	26	31	8	4	15	36	17	72	72	288	288	184	210	64%	73%
5		1	36	35		3	15	51	72	72	288	288	250	267	87%	93%
6			40	12			9	64	72	72	288	288	258	277	90%	97%
7	-	7	32	33	1	4	34	33	72	72	288	288	242	243	84%	84%
8	3	5	39	25	2	1	31	38	72	72	288	288	230	249	80%	86%
9	6	15	33	18	10	11	27	21	72	72	288	288	207	209	72%	73%
10	2	11	12	17	1	7	12	22	72	72	288	288	218	229	76%	80%
11	9	30	26	7	8	23	29	12	72	72	288	288	175	189	61%	66%
12	2	13	42	15	1	8	40	23	72	72	288	288	214	229	74%	80%

Notes :

* Min Score = 1 x 72 respondents = 72

**Max Score = 4 x 72 respondents = 288

***Total Score = Answer x Frequency

*****Percentage = (Total Score / Max Score) x 100%

Intepretation of percentage are as follows (Riduwan, 2011) :

Percentage	Description
------------	-------------

0%-20%	Very Weak
21% - 40%	Weak
41% - 60%	Fair
61% - 80%	Strong

(Ahalik) Accountants' Perspective In...

81% -	Very
100%	Strong

The range of Understanding is 61%-90% and the range of Importance is 66% - 97%.

It means that the respondents are understand and very understand about the

issues and consider that the accountants are important and very important to get involved in the issues.

The details of analysis in table 4.1 and 4.2 are explain in table 4.3 as follows :

Table 4.3. Analysis of Accountants' Perspective

Question No	Discussion
1	Accountants' perspective in item "significantly reduce all forms of violence and related death rates everywhere" showed that accountants are understand and think that this is important issue as an accountants to get involved. Percentage of understanding and importance are 67% and 70% each which are strong.
2	Accountants' perspective in item "end abuse, exploitation, trafficking and all forms of violence and torture against children" showed that accountants are understand and think that this is important issue as an accountants to get involved. Percentage of understanding and importance are 72% and 75% each which are strong.
3	Accountants' perspective in item "promote the rule of law at the national and international levels, and ensure equal access to justice for all" showed that accountants are understand and think that this is important issue as an accountants to get involved. Percentage of understanding and importance are 72% and 80% each which are strong.
4	Accountants' perspective in item "by 2030 significantly reduce illicit financial and arms flows, strengthen recovery and return of stolen assets, and combat all forms of organized crime" showed that accountants are understand and think that this is important issue as an accountants to get involved. Percentage of understanding and importance are 64% and 73% each which are strong.
5	Accountants' perspective in item "substantially reduce corruption and bribery in all its forms" showed that accountants are understand and think that this is very important issue as an accountants to get involved. Percentage of understanding and importance are 87% and 93% each which are very strong.
6	Accountants' perspective in item "develop effective, accountable and transparent institutions at all levels" showed that accountants are very understand and think that this is very important issue as an accountants to get involved. Percentage of understanding and importance are 90% and 97% each which are very strong
7	Accountants' perspective in item "ensure responsive, inclusive, participatory and representative decision-making at all levels" showed that accountants are very understand and think that this is important issue as an accountants to get involved. Percentage of understanding and importance are 84% and 84% each which are very strong.
8	Accountants' perspective in item "broaden and strengthen the participation of developing countries in the institutions of global governance" showed that accountants are understand and think that this is very important issue as an accountants to get involved. Percentage of understanding and importance are 80% and 86% each which are strong and very strong.
9	Accountants' perspective in item "by 2030 provide legal identity for all

	including birth registration” showed that accountants are understand and think that this is important issue as an accountants to get involved. Percentage of understanding and importance are 72% and 73% each which are strong.
10	Accountants’ perspective in item “ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements” showed that accountants are understand and think that this is important issue as an accountants to get involved. Percentage of understanding and importance are 76% and 80% each which are strong.
11	Accountants’ perspective in item “strengthen relevant national institutions, including through international cooperation, for building capacities at all levels, in particular in developing countries, for preventing violence and combating terrorism and crime” showed that accountants are not understand and think that this is important issue as an accountants to get involved. Percentage of understanding and importance are 61% and 66% each which are strong. This result is quite balance between number of accountants (54%) whom not very understand to not understand with the issue and number of accountants whom understand and very understand with the issue (46%). Therefore, the level of importance also quite balance in number of accountants between very not important to not important level (43% accountants) and important to very important level (57% accountants). This result shows that there is no similarity about this issue in accountants perspective.
12	Accountants’ perspective in item “promote and enforce non-discriminatory laws and policies for sustainable development” showed that accountants are understand and think that this is important issue as an accountants to get involved. Percentage of understanding and importance are 74% and 80% each which are strong.

The most significant answer in accountants’ perspective relate to question number 5 and 6 about corruption, bribery, accountable, and transparency. Accountants think that these issue are very important as an accountants to get involved. Also, these issue are applicable to be implemented in daily life of accountants’ job scope.

The answers of open question are varies, but most significant answers stated that :

- a) Accountants should get involved and caring the society based on their expertise and capability.
- b) Sustainability development is starting from educate the society.
- c) Accountants have a responsibility regarding sustainability development.
- d) Accountants must obey the rules and government’s policy.

- e) Accountants should get involved actively in research related to sustainability development.
- g) Accountants should conquer the corruption.
- h) Accountants should be a role model in conducting a business ethics.
- i) Accountants could be a whistle blower in any unfair cases.
- j) Accountants should report necessary information about the company transparently.

Again, in open question, accountants stated that conquering the corruption is very important to achieve sustainable development through following ethical conduct, be responsible and transparent, obeying the rule, and becoming whistle blower in any unfair cases.

4.3. Discussion

Accountants in Indonesia understand about the goal number 16 about inclusivity in social aspect that has 12 elements that stated in Sustainable Development Goals

- f) Accountants should follow the current issue, concern to ethics, and make a socialization.

(SDG), also, accountants in Indonesia view that it is important as an accountant to get involved in social aspect in term of sustainability development. This results is supported by study and the Bangladesh component of the Quazi and O'Brien study unequivocally suggest increasing awareness among managers in developing countries of CSR and its potential benefits or added value, aside from probing further cultural contextual differences, there is value added in exploring and analyzing individual level characteristics and demographics in different contexts which certainly also shape the CSR inclinations of individual managers (Jamali, et al, 2009).

4.4. Limitations

This study is limited only discussing the goal number 16 about inclusivity in social aspects from 17 goals in SDG, also the respondents are only 72 accountants that domicile in Jakarta and surrounded, not

covering all accountants in Indonesia. For future research, it is suggested to cover all 17 goals in SDG and grabbing more accountants as a respondents to make the result more represent the accountants' perspective in Indonesia, or even broader scope, let say asian countries.

5. Summary

There are 17 goals in Sustainable Development Goals (SDG) toward sustainability development. This research explores the goal number 16 in SDG about inclusivity in social aspect in accountants' perspective. There are 12 questions in this issue that asking about accountants' understanding and the importance of the issue in the accountants' perspective, also 1 open question about their perspective. The research grabbed 72 respondents that categorized into 5 category, there are public accountants, management accountants, education accountants, tax accountants, and government accountants which are government accountants is the most respondents (39%), followed by education

accountants (26%), management accountants (25%), tax accountants (7%), and the last is public accountants (3%) . It finds that understanding of accountants about inclusivity in social aspect is in the range of strong and very strong, also from the accountants perspective, the importance to get involved in social aspect is in the range of strong to very strong. The most findings are accountants stated that conquering the corruption is very important to achieve sustainable development through following ethical conduct, be responsible and transparent, obeying the rule, and becoming whistle blower in any unfair cases.

References :

Caron, Marie-Andree; Fortin, Anne. 2014. Accountants' construction of CSR competencies and commitment, Sustainability Accounting, Management and Policy Journal vol. 5.2 , 172-196.

<https://www.globalreporting.org/information/about-gri/Pages/default.aspx>
(accessed on May, 29th, 2015)

<http://www.ifac.org/system/files/downloads/Strategy-Work-Plan-2010-2012.pdf>
(accessed on June, 29, 2015)

<https://www.iisd.org/sd> (accessed on June, 5, 2015)

<http://www.iso.org/iso/home/standards/iso26000.htm> (accessed on May, 29th, 2015)

<http://www.sasb.org/> (accessed on May, 29th, 2015)

<https://sustainabledevelopment.un.org/focus/sdgs.html> (accessed on May, 29th, 2015)

<https://www.unglobalcompact.org/aboutthe-gc/> (accessed on May, 29th, 2015)

<http://www.bumn.go.id/perhutani/halaman/162> (accessed on June, 5, 2015)

Jamali D, Sidani, Yusuf; El-asmar, Khalil. 2009. A Three Country Comparative Analysis of Managerial CSR Perspectives: Insights From Lebanon, Syria and Jordan. Journal of Business Ethics vol.85, 173-192.

Lusher, Anna L. 2012. What is the Accounting Profession's Role in Accountability of Economic, Social, and Environmental Issues?, International Journal of Business and Social Science, Vol. 3 No. 15, 13-19.

Riduwan ; Sunarto. 2011. Pengantar Statistika. Bandung : Alfabeta, 21-23.

Tregidga, Helen, Milne M, and Kearins K. 2014. (Re)presenting 'sustainable organizations', Accounting, Organization and Society journal vol. 39, 477-494.

Appendix 1 - Questionnaire

No	Questions :	Understanding Aspect				Importance Aspect			
		1. Very not understand	2. Not understand	3. Understand	4. Very understand	1. Very not important	2. Not important	3. Important	4. Very important
1	Significantly reduce all forms of violence and related death rates everywhere.	1	2	3	4	1	2	3	4
2	End abuse, exploitation, trafficking and all forms of violence and torture against children.	1	2	3	4	1	2	3	4
3	Promote the rule of law at the national and international levels, and ensure equal access to justice for all.	1	2	3	4	1	2	3	4
4	By 2030 significantly reduce illicit financial and arms flows, strengthen recovery and return of stolen assets, and combat all forms of organized crime.	1	2	3	4	1	2	3	4
5	Substantially reduce corruption and bribery in all its forms.	1	2	3	4	1	2	3	4
6	Develop effective, accountable and transparent institutions at all levels.	1	2	3	4	1	2	3	4
7	Ensure responsive, inclusive, participatory and representative decision-making at all levels.	1	2	3	4	1	2	3	4
8	Broaden and strengthen the participation of developing countries in the institutions of global governance.	1	2	3	4	1	2	3	4
9	By 2030 provide legal identity for all including birth registration.	1	2	3	4	1	2	3	4
10	Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements.	1	2	3	4	1	2	3	4
11	Strengthen relevant national institutions, including through	1	2	3	4	1	2	3	4

international cooperation, for building capacities at all levels, in particular in developing countries, for preventing violence and combating terrorism and crime.

12	Promote and enforce non-discriminatory laws and policies for sustainable development.	1	2	3	4	1	2	3	4
----	---	---	---	---	---	---	---	---	---

Appendix 2 – Validity Test for Understanding

		Correlations												TOTAL
		Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11	Q12	
Q1	Pearson Correlation	1	.736 ^{**}	.383 [*]	.208	.115	.074	.13	.164	.475 ^{**}	.377 [*]	.533 ^{**}	.426 [*]	.549 ^{**}
	Sig. (2-tailed)		.0	.0001	.079	.335	.538	.278	.188	.0	.0001	.0	.0	.0
	N	72	72	72	72	72	72	72	72	72	72	72	72	72
Q2	Pearson Correlation	.736 ^{**}	1	.297 [*]	.188	.129	.133	.217	.086	.511 ^{**}	.336 [*]	.507 ^{**}	.452 ^{**}	.656 ^{**}
	Sig. (2-tailed)			.011	.118	.281	.264	.067	.47	.0	.004	.0	.0	.0
	N	72	72	72	72	72	72	72	72	72	72	72	72	72
Q3	Pearson Correlation	.383 [*]	.297 [*]	1	.662 ^{**}	.149	.129	.219	.515 ^{**}	.240 [*]	.382 [*]	.445 ^{**}	.486 ^{**}	.566 ^{**}
	Sig. (2-tailed)				.0	.213	.281	.065	.0	.043	.0001	.0	.0	.0
	N	72	72	72	72	72	72	72	72	72	72	72	72	72
Q4	Pearson Correlation	.208	.188	.662 ^{**}	1	.058	.058	.250 [*]	.421 ^{**}	.194	.335 [*]	.385 [*]	.341 [*]	.580 ^{**}
	Sig. (2-tailed)					.568	.531	.034	.0	.103	.004	.0001	.0003	.0
	N	72	72	72	72	72	72	72	72	72	72	72	72	72
Q5	Pearson Correlation	.115	.129	.149	.058	1	.384 ^{**}	.232 [*]	.407 ^{**}	.067	.375 [*]	.107	.409 ^{**}	.409 ^{**}
	Sig. (2-tailed)						.0001	.005	.0	.574	.0001	.372	.0	.0
	N	72	72	72	72	72	72	72	72	72	72	72	72	72
Q6	Pearson Correlation	.074	.133	.129	.058	.384 ^{**}	1	.554 ^{**}	.375 [*]	.072	.233	-.003	.028	.389 ^{**}
	Sig. (2-tailed)							.0	.0001	.548	.048	.981	.083	.0001
	N	72	72	72	72	72	72	72	72	72	72	72	72	72
Q7	Pearson Correlation	.13	.217	.219	.250 [*]	.232 [*]	.554 ^{**}	1	.431 ^{**}	.320 [*]	.491 ^{**}	.252 [*]	.414 ^{**}	.575 ^{**}
	Sig. (2-tailed)								.0	.0001	.0	.033	.0	.0
	N	72	72	72	72	72	72	72	72	72	72	72	72	72
Q8	Pearson Correlation	.164	.086	.515 ^{**}	.421 ^{**}	.407 ^{**}	.375 [*]	.431 ^{**}	1	.187	.495 ^{**}	.430 ^{**}	.383 [*]	.644 ^{**}
	Sig. (2-tailed)									.116	.0	.0	.0001	.0
	N	72	72	72	72	72	72	72	72	72	72	72	72	72
Q9	Pearson Correlation	.475 ^{**}	.511 ^{**}	.240 [*]	.194	.067	.072	.320 [*]	.187	1	.452 ^{**}	.472 ^{**}	.351 [*]	.631 ^{**}
	Sig. (2-tailed)										.0	.0	.0002	.0
	N	72	72	72	72	72	72	72	72	72	72	72	72	72
Q10	Pearson Correlation	.377 [*]	.336 [*]	.382 [*]	.335 [*]	.376 [*]	.233 [*]	.491 ^{**}	.495 ^{**}	.452 ^{**}	1	.368 [*]	.614 ^{**}	.726 ^{**}
	Sig. (2-tailed)											.0002	.0	.0
	N	72	72	72	72	72	72	72	72	72	72	72	72	72
Q11	Pearson Correlation	.533 ^{**}	.507 ^{**}	.445 ^{**}	.385 [*]	.107	-.003	.252 [*]	.430 ^{**}	.472 ^{**}	.368 [*]	1	.476 ^{**}	.704 ^{**}
	Sig. (2-tailed)												.0	.0
	N	72	72	72	72	72	72	72	72	72	72	72	72	72
Q12	Pearson Correlation	.426 [*]	.452 ^{**}	.486 ^{**}	.341 [*]	.409 ^{**}	.028	.414 ^{**}	.383 [*]	.351 [*]	.614 ^{**}	.476 ^{**}	1	.742 ^{**}
	Sig. (2-tailed)													.0
	N	72	72	72	72	72	72	72	72	72	72	72	72	72
TOTAL	Pearson Correlation	.549 ^{**}	.656 ^{**}	.566 ^{**}	.580 ^{**}	.409 ^{**}	.389 ^{**}	.575 ^{**}	.644 ^{**}	.631 ^{**}	.726 ^{**}	.704 ^{**}	.742 ^{**}	1
	Sig. (2-tailed)													
	N	72	72	72	72	72	72	72	72	72	72	72	72	72

** Correlation is significant at the 0.01 level (2-tailed).

* Correlation is significant at the 0.05 level (2-tailed).