

THE ROLE OF STRATEGIC MANAGEMENT ACCOUNTING IN THE DEVELOPMENT OF SUSTAINABLE DEVELOPMENT GOALS (SDGs) IN THE FIELD OF DECENT WORK TO SUPPORT THE ECONOMIC GROWTH OF NTT PROVINCE

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Abstract: Work is very important in the context of human well-being. Besides providing income, jobs also pave the way to broader economic and social improvements. This study used the Systematic Literature Review method. This research was conducted by collecting research data in the form of documentation in the form of research journals and other data. This research has the results, namely that it should be in realizing the goals of sustainable development goals (SDGs) in the field of decent work to support the economic growth of East Nusa Tenggara Province, the need for Tourism-based development supported by infrastructure development and the synergy of community elements, so that a system will be created that can realize people get decent jobs and improve the economy of East Nusa Tenggara Province.

Keywords: Accounting, Management, Strategic, SDGs, Decent Work, Economic Growth, East Nusa Tenggara (NTT)

INTRODUCTION

Unemployment is a fundamental problem of a country and nation, where in essence the level of welfare and economic development has not been fully implemented according to expectations. Where is the relationship between poverty and backwardness with some economic aspects and non-economic aspects (Natalia et al., 2017). To overcome poverty it is necessary to create a decent amount of employment availability. Work is very important in the context of human welfare. Besides providing income, jobs also pave the way to broader economic and social improvements. Work itself is very important in order to strengthen individuals, families and communities to avoid poverty (Nialda et al., 2022).

The SDGs are state commitments and state programs that can lift poverty when applied to the community, to realize this goal there are programs and steps that must be taken so that poverty in the community can be overcome and the community's economy can reach a sufficient stage to support their families (Negeri et al., 2022).

More specifically in point 8 in the sustainable development goals, namely Increasing inclusive and sustainable economic growth, productive and comprehensive employment opportunities, and decent work for all (Ministry of National Development Planning/Bappenas, 2017).

The domestic economy continued to improve in the second quarter of 2021 with positive and high growth of 7.07% (yoy), up sharply from the contraction in the previous quarter of 0.71% (yoy) The development

was influenced by strong export performance, amidst continued improvement in household consumption, investment and government consumption. Economic growth is also supported by the positive performance of all business fields (LU) and increasing economic growth in all regions of Indonesia (Bank Indonesia, 2021). This increase is an improvement in public welfare, which is reflected in the decrease in the unemployment rate to 6.49% in August 2021 from the previous achievement of 7.07% in August 2020 (Central Statistics Agency, 2022).

East Nusa Tenggara is still the province with the highest poverty rate in Indonesia. Based on a publication from the Central Statistics Agency (BPS), the poverty rate in NTT in September 2021 reached 20.44%. This means that as many as 1.14 million people in NTT are still below the poverty line. This percentage of poor people of 20.44% places NTT in 3rd place in the province with the highest poverty rate, after Papua and West Papua. The poverty rate in NTT is also still much higher than the national poverty rate of 9.71% (BPS NTT, 2022).

Investment growth in 2022 is predicted to be one of the main sources of economic performance in NTT Province. This is in line with the continuation of the National Strategic Project (PSN) and the acceleration of infrastructure development of the Labuan Bajo Super Priority Tourism Destination (DPSP) in order to support the *ASEAN SUMMIT* international event in 2023. Investment performance in 2022 is expected to continue to strengthen, driven by the continued construction of PSN, including Komodo Airport, Manikin Dam (Kupang Regency), Temef Dam (TTS Regency) and Mbay Dam (Nagekeo

Regency) (Bank Indonesia, 2022).

The purpose of this study is to find out how the role of management accounting in realizing sustainable development goals (SDGs) of decent work in East Nusa Tenggara Province. This research uses a literature study research method.

The Concept of Sustainable Development Goals (SDGs)

One of the main outcomes of the Rio+20 Conference, held in Rio de Janeiro in June 2012 was the agreement of member states to begin the process to develop a set of sustainable development goals (SDGs). At its thirteenth and final meeting in New York on July 19, 2014, the OWG proposed 17 goals covering sustainable development issues, including ending poverty and hunger, improving health and education, making cities more sustainable, combating climate change, and protecting forests (Sutopo et al., 2014).

The eighth goal is the most important goal for the union. This goal seeks to encourage the creation of sustainable, inclusive economic growth followed by productive employment and decent work for all. On the one hand, this goal also includes the agenda of the International Labour Organization (ILO) and its four strategic objectives, namely rights, employment, social protection, and social dialogue. On the other hand, this goal also makes the link between efforts to achieve economic growth and decent work for all (Nialda et al., 2022).

Management Accounting

Strategic management is a set of decisions and actions that produce the formulation and implementation of plans designed to achieve the goals of a company (Yunus, 2016). Strategy management focuses on integrating management, marketing, finance/accounting,

production/operations, research and development, computer information systems to achieve organizational success (Rahman Rahim & Radjab, 2016). While management accounting is an accounting system whose main purpose is to present financial statements for the benefit of internal parties of the company, such as financial managers, production managers, marketing managers, and other internal parties. This information is very useful as a guideline for taking policies for the future based on historical data from financial statements (Garaika & Feriyana, 2013).

The profession of a management accountant as a provider of information in the company, must be able to provide relevant information for decision making accordingly (Agustia, 2015). In realizing sustainable world development or SDGs (Sustainable Development Goals) there must be synergy across professions. Although as a profession related to the financial recording of an institution or institution, an accountant can also play a role in realizing a decent job (Pratama et al., 2019).

Accountants in carrying out their work professions are not just compiling company financial reports, but more than that accountants have many other jobs, so that the goals of the sustainable development goals can be realized through the role of accountants (Firmansyah, 2019). Management accountants focus on providing information that includes environmental, social and economic impacts, so that it is an integrated reflection of financial, social and environmental aspects (Agustia, 2015).

In running its business, the company is always profit-oriented. As is known, profit (profit) is more income earned by the company after deducting the expenses incurred by the company in running its business. CSR is based on the 3P concept,

namely, profit, people, planet (profit, environmental sustainability and the welfare of the surrounding community) which is carried out in a balanced manner in every activity that the company carries out (Anjani, 2021).

Financial condition is often considered the best measure of a company's competitive position and overall attractiveness to investors. Determining the strengths and weaknesses of an enterprise is very important in order to formulate a strategy effectively (Sudharmono, 2016).

Decent Work

The ILO Convention describes key labor standards aimed at encouraging decent and productive employment opportunities, where men and women can work in equal conditions, non-discrimination, safe, free and dignified. Decent work as defined by the ILO, including access to full and productive work

with rights in the workplace, social protection and the promotion of social dialogue, with gender equality as a cross-sectoral issue (Sutopo et al., 2014). Adequate indicators for decent employment are still being developed. For a while, the right proxy might be the proportion of workers living below the international poverty line.

In an effort to meet the eighth point of the SDGs, namely by maintaining per capita economic growth in accordance with national conditions and, in particular, at least 7 percent of gross domestic product growth per year. In addition, it also promotes development policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage formalization, and the growth of micro, small and medium enterprises, including through access to financial services (Wulandari, 2020).

MATERIALS AND METHODS

This research uses the Systematic Literature Review method, a term used to refer to the methodology of certain research or research and development carried out to collect and evaluate research related to the focus of a particular topic (Crisnaldy, 2021). This research was conducted by collecting research data in the form of documentation in the form of research journals and other data (Chusanudin & Ramadhan, 2022).

Search for published articles on google, google scholar, and research gate using selected keywords related to management accounting and sustainable development (SDGs) especially in the field of decent work. In addition, searches are also carried out using *e-resources* on the

website perpusnas.go.id on proquest search engines for access to international journals and books.

Articles, journals and books that fit the criteria of the theme are taken for further analysis. This Literature Review uses literature published in 2017-2022 which can be accessed in fulltext in pdf and scholarly (peer reviewed journals) formats. The criteria for the journals reviewed are research journal articles in Indonesian and English.

The nature of this study is descriptive analysis, which is the regular decipherment of the data that has been obtained, then given understanding and explanation so that it can be well understood by readers.

RESULTS AND DISCUSSION

Result

East Nusa Tenggara Province Has a City in Kupang with a Geographical location Located at 8 o-12° LS and 118°– 125° BT; a land area of 47,350 Km² with a coastline of 5,700 Km². The Northern Boundary borders the East Flores Sea bordering the Democratic Republic of East Timor and the Western Islands bordering Rote Ndao

District and the Sawu Sea, and the South bordering the Indian Ocean, The total population is 4,448,873 people (NTT in 2008 figures), the NTT Region has 17,069.60 km of roads, consisting of 2,464.32 km of state/central roads, 1,738.81 km of Provincial roads, and the remaining 12,866.81 became district authorities (<https://nttprov.go.id>, 2022).

Population data

Table 1. East Nusa Tenggara Population Data in 2021

Source :
2022

No	Region	Woman
1	West Sumba	72.315
2	East Sumba	119.756
3	Kupang	183.405
4	South Central Timor	230.198
5	North Central Timor	131.034
6	Pestle	110.072
7	Alor	108.309
8	Lembata	71.319
9	East Flores	143.222
10	Sikka	167.249
11	End	138.922
12	Ngada	84.761
13	Manggarai	157.591
14	Rote Ndao	72.450
15	West Manggarai	128.692
16	Central Sumba	42.662
17	Southwest Sumba	148.964
18	Nagekeo	82.177
19	East Manggarai	137.317
20	Sabu Raijua	44.465
21	Malacca	93.978
22	Kupang City	224.583
	East Nusa Tenggara	2.693.441

BPS NTT

Economic data

Table 2. Revenue and Expenditure Realization Data of NTT Province

Component	Value (thousand rupiah)
Local Revenue	2.033.518.433
Equalization Fund	4.174.688.835
Miscellaneous Legitimate Income	75.434.549
Total Revenue Realization	6.283.641.817
Indirect Shopping	4.166.207.035
Direct Shopping	3.418.722.700
Total Realization of Spending	7.584.929.735

Source: BPS NTT Province in 2022

Employment Statistics Data

Table 3. Employment Statistics Prov. Ntt

Description	2020	2021
Work (thousand people)	2.725	2.808
Unemployment (thousand people)	121	110

Source: BPS NTT tahun 2022

Literature Review of Previous Research Journals

Kiha et al., (2021), based on the results of the analysis showed that inflation, GRDP and regional minimum wages did not have a significant influence on the Human Development Index in NTT Province either partially or simultaneously. Muhammad & Hindriani (2022), the influence of the tourism sector on poverty and employment in east Lombok during the Covid-19 period provides a conclusion that the increase in the tourism sector is able to open up jobs so that it can also absorb more workers as well.

Wujarso (2022), the results of research on the role of human capital in economic growth show that human capital is very important in economic growth in line with the importance of economic development in a country that aims to

reduce poverty, inequality, unemployment, and improve people's welfare.

Liu & Sukmariningsih, (2021), the development of a business model based on the use of digital technology for MSMEs during the Covid-19 pandemic, said that the impact was also felt by micro, small and medium enterprises (MSMEs) even though it did not contribute a large portion to GDP, but this sector absorbed the most labor, especially female workers in the informal sector. In terms of revenue, they experienced a drastic decline in sales which resulted in a decrease in their receipts. Because sales have decreased drastically, the production capacity of MSMEs has also decreased a lot, so they are forced to lay off their employees.

Middia Martanti et al., (2021), The impact of the Covid-19 Pandemic on formal workers in Indonesia, has occurred in several

sectors, including employment. The implementation of psbb and regional quarantine caused several companies to lay off and even lay off their workers due to declining economic activities. As of May 27, 2020, data from the Ministry of Manpower stated that there were 1.47 million formal workers who were laid off and laid off.

Santoso & Rakhmawan (2021), a composite index of decent work in Indonesia, shows the results of research that the role of the government in maintaining and improving job feasibility in Indonesia can be measured through IPL, especially during the pandemic is absolutely necessary. The most contributing factors, employment rights and opportunities and the main requirements should be maintained as legal aspects. Although many job opportunities are created through *digitalization* or *gig workers* can reduce the unemployment rate, the role of the government is still needed to maintain the viability of its workers, such as maintaining the minimum wage in each region so that it can produce good productivity and ensuring social security to modern informal workers who are legalized.

Quyet et al., (2022), *Sustainable development of tourism economy in Phu Quoc Island, Kien Giang Province, Vietnam: Current situation and prospects*, the results of his research say priority must be given to effective types of tourism, paying special attention to creating harmony between the tourism economy and environmental protection and infrastructure improvement, can be strengthened. Attention should also

be paid to the diversification of certain products related to the local culture and natural features.

Karyanto & Martiana, (2020), *The Role of Accountants and Companies Towards the Sustainable Development Goals (Sdgs) 2030*, said that to achieve something, specifically the Sustainable Development Goals (SDGs) are not only the task of the government, but also the task of the entire world community, especially governments and companies (assisted by accountants) so that their vision and mission can achieve the SDGs. allocate taxes obtained by the government from companies for the development of remote areas that are still lagging behind. Therefore, the first thing that must be affirmed and done endlessly is to eradicate acts of corruption, so that government revenues can be utilized to the fullest for sustainable development goals in particular, alleviation of all forms of poverty in all places that can automatically end hunger, achieve food security and improved nutrition, and promote sustainable agriculture. So that a healthy and prosperous life, education becomes quality, clean water and proper sanitation, decent work and promotes sustainable economic growth in an inclusive manner, the availability of jobs until finally the infrastructure is getting stronger, will simultaneously reduce the gap between the regions of this mother earth.

Dindha Amelia, (2020), *The role of zakat in realizing sustainable development goals (SDGs) to increase people's economic income.*

Book Literature

Pouyaud et al., (2018 : 56 - 57), The 21st century has shown drastic changes in the world of work, characterized by increased uncertainty for modern workers, limited access to decent work around the world. The shift occurring with the advent of technology and automation has led to the destruction of jobs faster than new jobs as well as their transformation resulting in many Countries, in particular the scarcity of jobs coupled with an increase in vulnerable jobs, or non-permanent jobs, which tend to be temporary and characterized by limited access to both protection and fixed income. Efforts to reduce poverty in each region are progressing slowly, more than three million people per year in countries with developing economies are estimated to earn less than 3.10 USD per day until 2018 (ILO, 2017). In addition, in developed countries, there is a steep increase in inequality amid the changing transformation of the labor market, which has a very different impact on skilled and unskilled workers. Many unskilled workers in developed countries have been outsourced to developing countries or replaced by new technologies, while existing and available jobs whose skills are needed are increasingly complex and

require training.

Leal Filho, (2020 : 164 - 174), Efforts to promote decent work, in order to be able to take into account the prospects of economic growth and prosperity of the global community, are fundamentally very important support sustainable living for those who work. In this regard, it is necessary that collective efforts be made of all relevant SDGs agendas, created interconnected to overcome situations of cohesion between those who represent the interests of employees or representatives of trade unions and management or legal representatives. As well as the combination of skills, expertise and experiences are creatively combined and transformed into new knowledge and applied in a specific context to create an innovation that meets the needs of the organization in order to create mutually beneficial conditions, create the availability of decent work with the aim of generating economic growth, building structures and innovations according to market demands that are in line with knowledge, investment, objects, infrastructure, values, and norms in the range of *supply* and *demand* and combined with institutional policies and labor market demand.

DISCUSSION

Research by Kiha et al., (2021) conducting multiple linear analysis and test (t) and test (f) of regional minimum wage (UPH) variables, human development index (HDI), inflation and GRDP in East Nusa Tenggara province explained that the existence of economic activities indicates that an increase in people's income so that

it will increase people's purchasing power for demand for goods also increases and the welfare of the community is achieved in line with the HDI indicator, namely the standard of living, namely the standard of living worthy of fulfillability. However, inflation has a negative influence on HDI which indicates that there is a problem in

the people's economy, characterized by an increase in prices – prices of goods and services in general over a long period of time while the supply of goods remains and does not increase. The lack of distribution of goods can affect people's purchasing power for an item to decrease as a result of the price of goods that are too high, which has an impact on decreasing people's welfare.

Various programs can be carried out to realize decent work for the community, namely:

- a. Priority should be given to effective types of tourism
- b. Attention should be paid to the alignment between the tourism

economy and environmental protection

- c. Infrastructure improvements must be strengthened
- d. Attention should be paid to the diversification of certain products related to the local culture and natural features
- e. The existence of synergy of the entire community, especially the government and companies (assisted by accountants) in their vision and mission to achieve the SDGs.

There is a role for the community to carry out community development.

CONCLUSIONS

The conclusion of this study is that it should be in realizing the goals of sustainable development goals (sdgs) in the field of decent work to support the economic growth of East Nusa Tenggara Province, there is a need for Tourism-based

development supported by infrastructure development and the synergy of community elements, so that a system will be created that can realize people get decent jobs and improve the economy of East Nusa Tenggara Province.

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