
The Position of The Accounting Profession in The *Realization* of The 2030 Sustainable Development Goals (SGD's)

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Abstract:

This research aims to analyze the role of accountants in realizing the Sustainable Development Goals 2030 in Singkuang I Village-Owned Enterprises. The research method used is descriptive qualitative with a case study approach. Data was obtained through interviews, observation and documentation of relevant data related to the development of Sustainable Development Goals (SGD's) 2030 in Singkuang I Village-Owned Enterprises. Data was analyzed using the triangulation method between interview results, sustainability theory and role theory. The results of this research found accountants' views on the Sustainable Development Goals (SGD's) that are currently occurring. In Village-owned enterprises, the goals that can be implemented by accountants are still limited in various targets, limited information regarding Sustainable Development Goals (SGD's), lack of awareness of Sustainable Development Goals (SGD's). Development Goals (SGD's), the level of success of all Sustainable Development Goals (SGD's) related to accountants is still relatively low.

Keywords: *Profession, Accountant, Sustainable Development Goals (SGD's), Bumdes Singkuang*

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1. Introduction

Accountants are professions related to accounting activities and managing finances, assessing whether or not the financial statements they examine are fair and must behave professionally in accordance with the accountant ethical standards set by the Indonesian Accountants Association (IAI). (Syiar Rinaldy 2020) Accountants as preparers of financial statements become translators of information related to company performance so that it is more transparent and supports the fulfillment of sustainable development goals.

Sustainable Development Goals (SDG's) are developments that maintain the improvement of people's economic welfare in a sustainable manner. The government's efforts in ensuring an economically prosperous life are carried out by

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maintaining the quality of the environment and development that ensures justice and the implementation of good governance (Ministry of National Development Planning / Bappenas, 2022). Broadly speaking, the SDGs have three concentrations, namely the economic welfare of the community, harmonious social life and a preserved environment, so that life is of higher quality.

Febriyanti, (2019) explains the duties of accountants in relation to SDG's goals, namely accountants are required to be increasingly adaptive and flexible so that their role as guardians of economic integrity and stability remains reliable. Because the accounting profession is an integral part of sustainable development which is the nation's goal to build a *welfare state* in Indonesia. The accounting profession is currently one of the professions that is relevant and reliable to changes in the digital economy era. At the level of accounting science there have been many changes in accounting procedures, standards, methods, objectives and values as well as their relevance to the business world. Despite the unprecedented level of uncertainty, accountants are required to be increasingly adaptive and flexible.

Basically, *Sustainable Development* or commonly abbreviated as SD (*Sustainable Development*) has two main keys, namely awareness of the needs of the poor in developing countries and the limitations of technology and social organization in terms of the ability of the environment to meet the needs of present and future generations. Next SD itself has a very close relationship with SDG's, where SDG's are a continuation of SD (Sustainable Development) which has been designed by WCED since 1987. The SDG's have at least 17 goals and 169 measurable achievements with deadlines set by the UN on the global development agenda for the benefit of humans and the planet at large.

Structurally, the term *Sustainable Development Goals* can be understood as a phrase consisting of the two words "sustainable development" and "development". Just as each of the two words that make up the concept of SDG's or sustainable development have been defined differently from different perspectives, resulting in a plethora of definitions of the concept. *Sustainable Development Goals* should provide solutions in terms of meeting basic human needs, integrating development and environmental protection, achieving equality, ensuring social self-determination and cultural diversity, and maintaining ecological integrity. (Klarin, 2020)

One of the *Sustainable Development Goals* commonly applied in Indonesia is CSR (*Customer Social Responsibility*). (Fitrah, R., & Soemitra, A. 2022). usually reported in annual reports related to information disclosure, which is an important part of achieving public accountability. However, Indonesian companies still pay little attention to the importance of sustainability reports. According to Majalahcsr.id, of the 100 largest companies on the Jakarta Stock Exchange (IDX), only 30% of companies produce a Sustainability Report (SR). Since 2000, only 97 companies have reported on the *Global Report Initiative*. (Aldi et al., 2020).

From a sustainable development perspective, the process has three main pillars (social, environmental and economic) that were developed into five core principles of the Sustainable Development goals, known as the 5Ps (*People, Planet, Prosperity, Peace and Partnership*). The principles consist of 17 goals, which in turn consist of 169 objectives linked to 242 indicators. Overall, the new agenda expects economic actors, governments and society as a whole to share responsibility for advancing and supporting the goal of a more sustainable future.

While the new sustainable development agenda was created to answer the demands of world leadership in addressing poverty, inequality, and climate change in the form of policy actions. The concept of Sustainable Development Goals was born at the UN Sustainable Development Conference, by setting a series of targets that are universally applicable and measurable in balancing the three dimensions of sustainable development (1) environmental, (2) social, and (3) economic (Business, n.d.). The 2030 Agenda consists of 17 Sustainable Development Goals (SGD's) or Global Goals, which will guide policy and funding for the next 15 years. To turn these demands into action, world leaders met on September 25, 2015, at UN Headquarters in New York to kick off the 2030 Agenda. The goals were formulated on July 19, 2014 and submitted to the United Nations General Assembly by the Open Working Group on Sustainable Development Goals. The proposal contains 17 goals with 169 outcomes covering issues of sustainable development. These include eradicating poverty and hunger, improving health and education, building more sustainable cities, tackling climate change, and protecting forests and oceans.

In accordance with regulations on the priority use of village funds, these funds can be used to establish Village-Owned Enterprises (BUMDes). One of the purposes of BUMDes is for the growth and equitable distribution of the village economy (Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia No. 4 of 2015 on the Establishment, Management, and Dissolution of Village-Owned Enterprises).

Based on the results of researchers' observations in the field by visiting BUMDes and interviewing Mr. Ahmad Ihsan as the director of BUMDes singkuang, he said that: there were many problems that occurred when BUMDes was formed where the BUMDes management lacked understanding of financial management and financial governance and ineffective business selection made BUMDes singkuang experience losses of Rp. 80,000,000 in 2018 and also the slow growth of BUMDes in 2019 in the cattle business was also due to a lack of understanding of financial management and effective business selection.

In addition, based on the results of interviews with Mr. Safiuddin as the village head, the accountant profession is needed for the Singkuang Bumdes. Because so far a lot of Bumdes financial management has not been organized and is still messy so that it hurts the bumdes as in 2018 the lack of knowledge of the management and the lack of understanding of the Bumdes management so that it suffered a loss of

Rp.80,000,000 at the same time the role of accountants is also very much needed in preparing Bumdes financial reports. Because we know that financial audits will be audited directly by the BPK (Supreme Audit Agency) and if the village Bumdes is not familiar with how the preparation of financial reports should be, then there could be a misunderstanding between the BPK and the Bumdes and could backfire on the Bumdes later.

To realize the Sustainable Development Goals (SGD's) of rural economic growth and equity through BUMDes, management in BUMDes must be based on the principles of BUMDes governance. The principles of BUMDes governance consist of, cooperative, participatory, emancipative, transparent, responsible, and sustainable (Assaid, L et al. 2022). The results of research conducted by Widiastuti et al. (2019) showed that the implementation of governance in pilot BUMDes is still relatively low. Villages do not understand how to manage BUMDes, difficulties in finding human resources capable of managing BUMDes, and low community interest in managing BUMDes cause BUMDes management to be less than optimal (Nugroho, 2020). According to the results of the Widiastuti et al. survey (2019), it shows that the level of implementation of BUMDes governance in Indonesia is still relatively low because the sustainable and accountable aspects are at the lowest level. One of the indicators of BUMDes governance, namely the principle of transparency, which is not fulfilled, causes the risk of corruption cases by the treasurer of BUMDes Kertha Jaya in Bali (Suadnyana, 2021). The implementation of BUMDes governance in the perspective of good corporate governance is very important in managing BUMDes (Titania & Utami, 2021). BUMDes based on cooperative, participatory, emancipative, transparent, accountable, and sustainable principles are proven to be able to produce better organizational performance for BUMDes (Sari et al., 2021). The establishment of BUMDes can reduce unemployment in the village and provide changes and improve the welfare of the village community (Arindhawati & Utami, 2020).

The accounting profession itself has a unique and special ability to support the achievement of sustainable development goals, especially in global economic growth. Accountants can provide direction on how countries and companies create value in the short, medium and long term. In addition, the accounting profession also has relevant capabilities in efforts to achieve *Sustainable Development Goals* (SDG's) by being able to ensure countries and companies have the ability to measure progress, monitor access to developments that occur, and report achievements in areas related to poverty alleviation, protect the earth from the risk of resource loss, and ensure prosperity for all its inhabitants. This is in line with the research of Muhammad Fatwa (2022) with the title *The Role of Accountants in Realizing Sustainable Development Goals (SDGS)* besides the research of Azmal et al (2023). The Position of the Accountant Profession in the Realization of *Sustainable Development Goals (SGD's) 2030 Based on Green Technology* and in research by

Humaida, et al (2020). Environmentally friendly sustainable development (sustainable development goals) in an Islamic perspective.

Based on the context, the purpose of this study is to determine the position of the accountant profession in the *Sustainable Development Goals (SDG's)* at the Singkuan Village-Owned Enterprises, Madailing Natal Regency, including to determine the position of accountants in Bumdes in improving the standard of living of the community, to determine the role of accountants in Bumdes in increasing decent work, to determine the role of accountants in Bumdes in increasing village revenue.

2. Theoretical Background

SDG's (*Sustainable Development Goals*)

SDG's is a concept that discusses how to end poverty, reduce inequality and protect the environment. This concept contains 17 Goals and 169 Targets which are global action plans for the next 15 years (valid from 2016 to 2030), SDG's apply to all countries, so that all countries without exception developed countries also have a moral obligation to achieve SDGs Goals and Targets, Raharjo, 2014 in (Pratama et al., 2019).

The Sustainable Development Goals (SDGs) program has 17 goals, namely (1) eradicate and end all poverty, (2) eliminate hunger and meet the nutritional needs of grown food, (3) ensure healthy and prosperous lives for all ages, (4) quality and equitable education and equitable and lifelong learning opportunities for all ages, (5) gender equality, (6) access to clean water and sustainable sanitation for all, (7) affordable and modern access for all, (8) promoting sustainable development, economically sustainable, productive, inclusive employment and decent work for all, (9) industrial and infrastructure innovation, (10) reducing country inequality, (11) improving the safety and comfort of cities and neighborhoods, (12) consumption and production, (13) treatment. climate change and its impacts, (14) water conservation (marine conservation), (15) restoration, protection and management of ecosystems and forests, reversing land degradation and halting biodiversity loss, (16) providing access to justice for all, (17) Revitalizing the global partnership and strengthening its implementation (Sari et al., 2022), 2022).

The Sustainability Development Goals (SDG's) were declared in September 2015 by 193 heads of state at the United Nations General Assembly in New York and address poverty eradication and its causes, enhancing human capabilities, reducing inequalities, promoting peace, reversing planetary degradation, and strengthening global partnerships for sustainable development (United Nations, 2019). This agenda began to be implemented on January 1, 2016 and is scheduled to last for 15 years from now and is targeted to be achieved by 2030.

Accounting

Accounting is often called the language of business. The better you understand the language, the better you can manage the financial aspects of the company. This is because many financial aspects in our daily lives are based on accounting such as personal financial planning, education expenses, investments, loans, car repayments, income tax and many other aspects, Harmain, H (2019).

Accounting is also a cycle for recording, summarizing, handling, organizing, and introducing information exchanges, as well as various exercises related to money to be described so that the data on the report can be used as material by clients of the fiscal summary for decision making. Understanding of transactions is not only limited to purchases, transactions, cash receipts and distributions, but has a broader importance, namely certain times that must be recorded so that later the best choices can be made according to these transactions, Kusmilawaty, K. (2022).

Accountant Profession

According to Romadhoni (2021), accountant is a professional designation and title given to a scholar who has studied at the faculty of economics majoring in accounting at a university or college and has passed the Accounting Professional Education (PPAk). According to the *International Federation of Accountants* (IFAC), accountants are all fields of work that use accounting expertise, which are included in the field of accountants themselves including public accountants, internal accountants who work for companies or private companies, government accountants, and accountants as educators. In a narrow sense, the accounting profession is the scope of work performed by accountants as public accountants which usually consists of accounting, auditing, tax, and management consulting work. The accounting profession is considered to be a proud profession and has a high position and its existence is highly dependent on public recognition and trust. The level of public trust is highly dependent on how an accountant can act and comply with the ethics of his profession. Therefore, accountants in carrying out their duties and functions must submit to and uphold the established professional code of ethics, namely the Indonesian Accountants Code of Ethics. (Triatmaja, M. F. 2019).

Concept of Village-Owned Enterprises (Bumdes)

Based on Semarang Regency Regional Regulation No. 17/2016, it is explained that Bumdes is a business entity that is wholly or partially owned by the Village through direct participation from separated Village assets to manage assets, services, and other businesses to improve the welfare of the Village community. The establishment of Bumdes aims to be the locomotive of local economic development at the village level. This village local economic development is based on the needs, potential, capacity of the village, and capital participation from the village government in the form of financing and village assets with the ultimate goal of improving the

economic level of the village community. The basis for the establishment of Bumdes as a locomotive of development in the village is more motivated by the initiative of the village government and community based on cooperative, participatory, and emancipative principles from the village community.

The Accountant Profession in the realization of *Sustainable Development Goals (SDG's)*

Accountants themselves have an important role in achieving the *SDGs* (Nilsson, Griggs, and Visbeck, 2016; Makarenko and Plastun, 2017). Accountants act as "value reporters" who report the company's values to stakeholders to keep the company on track with its commitments. This has a positive impact on the economy because the more advanced the company is, the more it will advance the company's economy. It is hoped that with the role of accountants the company's targets relating to corporate goals are in line with the *SDGs* so that they do not become mere slogans in the financial statements. Wahyuni (2018) states that companies that adopt *SDGs* in their corporate strategy will provide benefits in the long term because seen from world companies that last for decades are companies that are loyal to uphold ethics and environmental sustainability.

3. Methodology

This research is a study using a descriptive qualitative approach. This research explains, describes or describes critically and realistically the phenomena that are happening in society with the aim of finding meaning in the actual context (Azhari Akmal Tarigan 2011).(Azhari Akmal Tarigan, 2011) The subjects of this research are all the administrators of Sirmom Jaya Bumdes starting from Mr. H. Zimal as the Bumdes advisor, Mr. Ahmad Ihsan, S.H as the Bumdes director, Safiuddin, S.Pd as the Supervisor, Mr. Roiman, A.Md as the Bumdes Secretary and Mrs. Maharani, S.Akun as the Bumdes treasurer.

The data sources used in this research are primary data and secondary data. In this study, documentation studies, interviews, observations were used as data collection techniques. The data collection technique is a strategic step in research whose purpose is to obtain data (Sugiono, 2019) The data analysis used is a qualitative-interactive analysis consisting of three streams of activities that run simultaneously, namely; Data reduction, data presentation and conclusion drawing.

4. Empirical Findings/Result

The Singkuang Village-Owned Enterprise (BUMDES) is named Bumdes Sirmom Jaya, which is domiciled in Singkuang Village, Muara Batang Gadis District, Mandailing Natal Regency. Bumdes Sirmom Jaya was established for the first time on the acquisition policy of the Singkuang Village Binangun Microfinance Institution, as stipulated in Kulwaru Village Regulation Number 10 of 2019 concerning Singkuang

Village-Owned Enterprises. The establishment of Bumdesa is intended to participate in realizing community welfare through the development of economic businesses.

Table 1. Singkuang Village						
No.	Year of manufacture	Village Potential	Type	Total Budget	Revenue	Spending
1.	2023	Bumdes	Keyboad	Rp. 80,000,000 1 Unit	1 Rent of Rp. 300,000 Over 2023 27 x Rent As big as Rp. 8,100,000	Maintenance Cost Rp. 2,500,000
2.	2019	Bumdes	Catfish farm	Rp. 80,000,000 1 Pond	Harvest Failure	-
3.	2019	Bumdes	Cattle	Rp. 80,000,000 4 Cows	2 Cows	Profit Sharing with maintainers
4.	2020	Village Market	Market Development	RP. 265.720.000 50 Business Stalls	Rent for 1 stall Rp. 600,000 As of 2023 Rp. 30,000,000 Cleaning fee of Rp. 5,000 Per Week	Cleaning Officer 250,000 Per Week

In the table above, which displays data on Bumdes in the village in Singkuang Village, Muara Batang Gadis District, after the village fund policy. The data above shows that Bumdes Siriam Jaya is quite successful in running or managing Village-Owned Enterprises (Bumdes) even though in substance Bumdes is a great potential for building the village economy in the village fund budget, Bumdes Siriam Jaya has an advantage in utilizing village funds with the construction of this traditional market as a form of village economic potential and also for Village Original Revenue (PAD).

SDGs / *Sustainable Development Goals* consisting of 17 goals with characteristics from various sectors will link all circles where all professions must take part in their implementation, SDGs also depend on professional expertise to optimize opportunities, build systems to deliver results and report progress made to achieve benchmarks for welfare creation. In terms of the accounting profession that has been globally active, according to Ernadhi, innovation is needed to support and optimize the role of the Indonesian accounting profession in the rapid changes that occur towards the 2030 SDG's, so that it requires the support of various parties, especially the role of Village-Owned Enterprise Financial Management accountants. expected role in managing finances at BUMDES Singkuang Village in achieving SDGs.

Based on the results of interviews with the Advisor of Bumdes Siriom Jaya, namely Mr. H. Zimal, said from two informants in their views on the ongoing SDGs, namely:

"Looking at the current conditions, especially in Singkuang Village itself, it can be seen that there is still a lack of information about the SDGs both widely, then the rarity of local media covering news about the SDGs so that the community lacks information about this program, even until now there is still a lack of general education about the SDGs which have begun to be implemented in recent years."

Statements from informants revealed that there is still a lack of information about the SDGs in Singkuang Village where there is still a need for widespread notification or announcement so that information about the SDGs can be known by the entire community.

Then look at the position of accountants in this case financial managers towards implementing the SDGs world agenda program, based on the results of interviews with the treasurer of Bumdes Siriom Jaya, Mrs. Maharani said:

"Accountants must be able to know their role in carrying out their duties both in the implementation of the SDGs program, where accountants must know their position in this case as financial managers, so of course everything that is carried out must be in accordance with existing reports, not necessarily issuing a budget in implementing a program, especially when talking about SDGs which cover a national scale, of course there must be better knowledge so that everything targeted in achieving SDG's can be carried out with their portions".

The statement from Mrs. Maharani above explains the challenges experienced by each field, both in accounting in reporting and the budget field regarding the *outputs* they have to budget for, where both of them reveal the need for appropriate reports or instructions so that they do not just budget for a program to be implemented.

The position of the accounting profession is also recognized globally, where IFAC in 2016 published a document on the involvement of the accounting profession in the SDG's agenda. Based on IFAC, Makarenko and Plastun (2019) made a connection between the contribution of the accounting profession in the SDGs which explains that some of these goals have a relationship with the accounting profession, namely as follows:

a. The Accountant's Position towards Bumdes in Improving Community Living Standards

Referring to one of the objectives of Bumdes, which is to improve community welfare and grow the economy, it can be identified that one of the roles of Bumdes can be seen from improving the standard of living of the community. With the formation of

Bumdes in villages, it will certainly affect the income of the people who take part in the management of Bumdes, which essentially aims to meet the needs of the local village community, based on the results of interviews with Mr. Ahmad ihsan said:

"With the existence of Bumdes, it is hoped that it can provide maximum benefits for the welfare of the community, as well as absorb labor in Singkuang village, thus reducing the unemployment rate in our area"

In addition, Bumdes also provides funds for people who open businesses, in addition, Bumdes also improves human resources by conducting training to improve the quality and ability of the management, which later knowledge and insight can be useful for the management and can be used to increase income if it is more professional, it will improve the quality and role of Bumdes, and can maintain the sustainability of the Bumdes program in Singkuang Village.

As for the efforts that continue to be developed by accountants in improving skills to improve the quality and ability of the management in managing Bumdes, Mr. Safiuddin conveyed the following:

"We often conduct training in developing the ability of Bumdes management, especially about financial management, at least we have conducted 3 trainings on Bumdes financial management"

In the field of financial management itself, educational equalization continues to be developed according to the needs required, then always strives for educational budgeting to be achieved as targeted, where the process always follows the provisions provided by the government based on established laws, so here the role of financial management institutions always strives for appropriate budgeting in equalizing education.

In good Bumdes management, laws and government regulations become a reference to maintain the sustainability and role of Bumdes to remain optimal. The compliance of Bumdes administrators with applicable laws and regulations is one aspect of reviewing the role of a Bumdes because with appropriate management procedures, maximum results will be obtained that can benefit Bumdes, but on the other hand the community is also helped and in the end the community experiences increased welfare and income from economic development supported by Bumdes in Singkuang Village. Bumdes is managed according to existing procedures and regulations, as well as submitting transparent financial reports and the community can participate in overseeing Bumdes, as stated by Mrs. Maharani:

"In managing the Bumdes, we do it transparently, every month we make a financial report that we display on the bulletin board of the Singkuan village head's office."

Village development seeks to increase the income of the village poor, ensure villagers' access to basic services, and protect all villagers from all forms of disasters. To achieve the goal of increasing income for the village poor, the main target of this goal is to improve the quality of village human resources (HR). Training is a form of investment that determines the future of the nation. Training is a requirement to improve the quality and competitiveness of village human resources. Therefore, the village government together with the village-owned enterprise (Bumdes) must ensure the availability and affordability of quality training services for villagers, as well as easy access for villagers to training services. Therefore, to achieve the SDG's goal of Quality Village Training, the village government, with the support of the village Bumdes, must ensure villagers' access to training services and ensure the availability of quality and affordable training services for villagers. In addition, this goal focuses on the availability of skills training services for villagers, pre-school training services, non-formal training, and the availability of reading parks or village libraries.

b. The Role of Accountants to Bumdes in Increasing Decent Work

Having a job does not guarantee the ability to escape the grip of poverty. A persistent lack of decent work opportunities, inadequate investment and low consumption leads to the erosion of the fundamental social contract on which democratic societies are based: all progress must be shared. Putting job creation at the center of economic policy-making and development plans will not only lead to decent work opportunities but also to stronger, more inclusive and poverty-reducing growth. This is a virtuous circle for both the economy and society and promotes sustainable development.

At the international level, Indonesia has made a very strong commitment to realizing decent work and played an important role in ensuring that employment and labor issues are included in the *Sustainable Development Goals* (SDG's).

The importance of the active role of the government and the help of various parties to deal with this problem, including the role of accountants who have an important role in regulating economic growth in Singkuang village which has been revealed by Mrs. Maharani as the treasurer said:

"In running the Bumdes, there is no escaping the management of data from the reports obtained, so here to ensure economic growth has been running, it must be based on evidence from the field that shows that the allocation of funds given has been right on target".

From the informant's statement above, it explains how the accountant's view of the attributable field depends on the reports received to ensure that the allocation of funds must be in accordance with existing field evidence.

Then in promoting development policies that support productive activities and job creation in various sectors, the role of accountants in this case the financial manager has a supporting role which has been revealed by Mrs. Maharani as the treasurer said:

This continues from the previous question where from ensuring the allocation of funds is right on target, where it is directed to what is needed, then if someone new wants to start, they must submit a proposal according to what will be budgeted or what is needed.

The informants' statements show the continuity of work for them in allocating funds for economic purposes and then continuing to ensure the economy that occurs afterwards whether it develops or not by looking at the reports that continue to exist from the field.

Based on the information obtained, it can be concluded that informants or accountants in their fields apply support in productive activities and job creation where the answers from the field are obtained to prove that the efforts made are sustainable for other fields.

c. The Role of Accountants to Bumdes in Increasing Village Original Revenue

Economic growth accompanied by equitable distribution of development results. This is achieved by creating decent jobs and opening up new economic opportunities for all villagers. Indicators of success for this goal include the absorption of the labor force in employment; the implementation of village cash-intensive labor that is able to absorb 50 percent of the village labor force; workplaces that provide a sense of security and are equipped with health service facilities.

In terms of the role of Bumdes accountability, it is known that the asset management strategy (increasing accountability) that has been carried out by Bumdes has contributed as well as increased the income of Singkuang village. In addition, Bumdes has been able to accommodate other assistance programs obtained from the government and help accommodate government program funds that enter the village will indirectly help maintain the assets of Singkuang village.

Through this Bumdes program, it has contributed to the Village Original Income where the strategies carried out can contribute to increasing village income. Most of the Bumdes that have a positive impact, as conveyed by Mr. Ahmad ihsan said:

"Bumdes can accommodate government assistance programs, maintain existing program assets and maintain village assets themselves".

In increasing the village's original income, it was found that there were still several obstacles in its management. The inhibiting factors in terms of asset management

carried out by Bumdes, namely the difficulty in developing new businesses, limited innovation in developing local products, lack of facilities and infrastructure.

It is known that the role of Bumdes related to aspects of improving the standard of living of the community is considered to have implications for the economic independence of the community, especially in terms of its ability to become the backbone of rural economic growth and equity. The role in improving the standard of living of the community is considered a form of success of Bumdes as the backbone of economic growth and equity in Singkuang Village. Referring to one of the objectives of Bumdes as stated by Mr. Ahamad Ihsan, namely:

"Improve community welfare and grow the economy of singkuang village"

Therefore, it can be identified that one of the roles of Bumdes can be seen from the improvement of community standards. An allowance is provided from the management of the Bumdes, which is a source of additional income for Bumdes administrators, which in turn can improve the welfare of each administrator.

In addition to the ability to become the Backbone of Rural Economic Growth and Equity achieved by the Bumdes, there are still shortcomings in its implementation, among others, as stated by Mr. H. Zimal, he said:

"In our management, we actually still lack educated, trained and professional resources to support the diversification of the siriom jaya Bumdes business"

In addition, a good role will increase the income and profits of the Bumdes, which will automatically increase the income of Bumdes administrators and commissioners.

But on the other hand, the indirect benefits are not yet visible, the lack of interest, ability, and courage is the cause of the low number of working people who dare to be entrepreneurs themselves so that both the management and the community still lack awareness in realizing real community empowerment in the real sector and micro-enterprises.

However, despite these achievements, in its implementation, there is still a lack of understanding among the community about the purpose and objectives of the Bumdes. The Bumdes, which should act as a stimulant to foster community self-help, has instead become a place of dependence for a handful of people who expect grants from the government and assume that the funds do not need to be returned because they are grants from the government.

In the accountant himself there are steps that can be taken in increasing the economic growth of the village which has been answered by Mrs. Maharani regarding this matter, namely:

For the accounting sector itself, in empowering MSMEs, it strives to always help the businesses of all existing communities so that they continue to run well, but before that, of course, there are halls that need more attention in improving infrastructure which must be prioritized so that all distribution activities can run smoothly.

The informants explained that in running or improving the village economy, they always race on the given foundation so that every time they build infrastructure, of course, they have thought about the functionality of what is built and then the target that is intended to be helped by the development that has been carried out.

5. Discussion

The position of the accountant profession is very much needed for the Singkuang Village Bumdes in need of good and correct management in building Bumdes finances, the accountant profession will play a very important role in it, besides that it also seeks to increase income for the village poor, ensure villagers' access to basic services, and protect all villagers from all forms of disaster. To achieve the goal of increasing income for the village poor, the main target of this goal is to improve the quality of village human resources (HR). Training is a form of investment that determines the future of the nation. Training is a requirement to improve the quality and competitiveness of village human resources. Therefore, the village government together with the village-owned enterprise (Bumdes) must ensure the availability and affordability of quality training services for villagers, as well as easy access for villagers to training services. Therefore, to achieve the SDG's goal of Quality Village Training, the village government, with the support of the village Bumdes, must ensure villagers' access to training services and ensure the availability of quality and affordable training services for villagers. In addition, this goal focuses on the availability of skills training services for villagers, pre-school training services, non-formal training, and the availability of reading parks or village libraries.

Then the accountant profession also plays a role in promoting development policies that support productive activities and job creation in various sectors, the role of accountants, where from ensuring the allocation of funds that are right on target, where they are directed to what is needed, then if someone new wants to start, they must submit a proposal according to what will be budgeted or what is needed. Maintaining continuity of work for them in allocating funds for economic purposes then continuing to ensure the economy that occurs afterwards whether it develops or not by looking at reports that continue to exist from the field.

In terms of the role of the Accountant towards the Bumdes, it is known that the asset management strategy (increasing accountability) that has been carried out by the Bumdes has contributed as well as being able to increase the income of Singkuang village. In addition, Bumdes has been able to accommodate other assistance programs obtained from the government and help accommodate government program funds that enter the village will indirectly help maintain the assets of Singkuang village. Through this Bumdes program, it has contributed to the Village Original Income where the strategies carried out can contribute to increasing village income.

SDGs / *Sustainable Development Goals* consisting of 17 goals with characteristics from various sectors will link all circles where all professions must take part in their implementation, SDGs also depend on the expertise of the account profession to optimize opportunities, build systems to deliver results and report progress made to achieve benchmarks for welfare creation. In terms of the accounting profession that has been active globally, according to Ernadhi, innovation is needed to support and optimize the role of the Indonesian accounting profession in the rapid changes that occur towards the 2030 SDG's, so that it requires the support of various parties, especially the role of Village-Owned Enterprise Financial Management accountants. expected role in managing finances at BUMDES Singkuang Village in achieving SDGs.

6. Conclusions

For the realization of all SDG's goals in 2030 in an effort to improve human welfare, quality training, improve the economy of the village economy, the mega global agenda agreed upon by world leaders at the United Nations headquarters invites all people both engaged in their respective fields to be able to contribute, especially the accountant profession in this case the regional financial management agency which contributes to six of the 17 existing SDGs goals, namely: The accountant's position towards Bumdes plays a role in supporting village economic independence.

1. The role of accountants towards Bumdes in improving the standard of living of the community is by conducting training in improving the skills and quality of human resources of the Singkuang village community and also providing funds for people who want to open a business.
2. The role of accountants towards Bumdes in improving decent work where accountants ensure the allocation of funds is right on target, where it is directed to what is needed, then if someone new wants to start, they must submit a proposal according to what will be budgeted or what is needed.
3. The role of the Accountant towards Bumdes in increasing Village Original Income which through Bumdes programs such as conducting training, providing funds for those who want to open a business and fostering MSMEs has

contributed to Village Original Income where the strategies carried out can contribute to increasing village income.

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