

## Analysis Of the Role of Strategic Management Accounting in The Implementation of Sustainable Development Goals on PT NSI

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### **Abstract**

This research discusses the importance of implementing the Sustainable Development Goals relating to eradicating poverty, which is the 1st SDGs goal, and decent work and economic growth, which are the 8th of the 17 SDGs goals. The purpose of this research is to provide advice to companies to contribute to eradicating poverty and decent work and economic growth by creating jobs that will benefit companies, society, and the government in general. This study uses a descriptive analysis approach by means of a literature review at PT NSI engaged in retail. The results of the study show that PT NSI has not maximized the implementation of the Sustainable Development Goals related to goals 1 and 8. The lack of training to improve human resources and the large number of employees who are still below the poverty line at PT NSI are one of the problems. The limitation of this research is the lack of financial data so that it cannot be proven statistically. The implication of this research is that PT NSI's contribution to achieving the SDGs goals will make the company recognized by the state and accepted by the community.

### **Abstrak**

Penelitian ini membahas tentang pentingnya penerapan Sustainable Development Goals berkaitan dengan menghapus kemiskinan yang merupakan tujuan SDGs ke 1 serta pekerjaan layak dan pertumbuhan ekonomi yang merupakan tujuan SDGs ke 8 dari 17 tujuan SDGs. Tujuan penelitian ini yaitu memberikan saran kepada perusahaan untuk berkontribusi terkait menghapus kemiskinan serta pekerjaan layak dan pertumbuhan ekonomi dengan membuka lapangan pekerjaan yang nantinya akan bermanfaat bagi perusahaan, masyarakat, serta pemerintah secara umum. Penelitian ini menggunakan pendekatan analisis deskriptif dengan cara literatur review pada PT NSI yang bergerak dibidang retail. Hasil penelitian menunjukkan bahwa belum maksimalnya PT NSI dalam penerapan Sustainable Development Goals terkait tujuan ke 1 dan ke 8. Minimnya pelatihan demi meningkatkan sumber daya manusia dan banyaknya karyawan yang masih berada dibawah garis kemiskinan di PT NSI menjadi salah satu permasalahannya. Limitasi penelitian ini yaitu kurangnya data keuangan sehingga tidak dapat dibuktikan secara angka statistik. Implikasi pada penelitian ini yaitu kontribusi pada PT NSI untuk mencapai tujuan SDGs akan membuat perusahaan diakui oleh negara dan diterima oleh masyarakat.

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*Keywords: Sustainable Development Goals, No Poverty, Decent Work and Economic Growth*

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### **Introduction**

In 2015, world leaders adopted a series of agreements to initiate critical changes to promote a more just, equitable and sustainable world environment under the 2030 Agenda and Paris agreements. However, the information and engagement to promote such commitments is unequal and limited. Therefore, higher efforts are needed to promote transformative action in its implementation (INFID, 2021:1). Today poverty and employment are a frightening part of Indonesian society (Bhayu Pratama et al.

(2020). The two main keys to Sustainable Development (SD) are awareness in developing countries of the needs of the poor and limited technology and social organization to meet the needs environmental capacity for present and next generations.

According to Aldi and Djakman (2020), the large role of disclosure as a company's communication media with stakeholders is not considered excessive. The SDGs (Sustainable Development Goals) are improvements to the MDGs (Millennium Development Goals) so that they are more comprehensive, involve more countries, expand funding sources, emphasize human rights, are inclusive, involve all stakeholders (government and parliament, philanthropy and business actors, experts and academics, as well as social organizations and the media), completes all objectives, and includes implementation tools (sdgs.bappenas.go.id). SDGs is a long-term program that seeks to optimize all of the company's potential and resources.

Poverty is one of the world's biggest problems declared in the MDGs framework and is the first goal and main problem of the SDGs. SDGs target number 1 will eradicate poverty anywhere and in any form, one of which is ensuring that everyone gets ownership of and access to land and natural resources (sdg2030indonesia.org). The phenomenon that occurs is that the percentage of poor people in Indonesia has increased by 0.36% where in March 2020 it was 9.78% and in March 2021 it was 10.14% or 27.54 million people (bps.go.id). The poor population consists of rural and urban residents. Factors that affect poverty are unemployment because there is no income to meet the basic needs of life (Priseptian & Primandhana, 2022).

Apart from unemployment, everyone needs to get a decent job. This is stated in SDGs goal number 8, namely decent work and economic growth. The goal is to support inclusive and sustainable economic growth, full employment and decent work for all (sdg2030indonesia.org). Decent work is work that ensures that every worker has their rights as a human being and can work productively (bps.go.id). One of the targets of SDGs number 8 is to reduce the proportion of youth who are unemployed, educated, or trained (sdg2030indonesia.org).

The SDGs have 17 goals as shown in the SDGs goal image. This research only focuses on goal number 1, namely eradicating poverty and number 8, namely decent work and economic growth with the research object of PT NSI.



**Figure 1. SDGs Goals**

Source: [sdg2030indonesia.org](http://sdg2030indonesia.org)

PT NSI is a retail company that sells household needs and its growth is quite significant. Since its establishment in 2018, until now the company has more than 150 stores in Indonesia. Based on the growth of its assets and business development, the author sees that it is necessary for companies to start implementing the SDGs in accordance with Presidential Regulation Number 59 of 2017 concerning the implementation of achieving sustainable development goals. PT NSI is located in the Tangerang City area with a total population of 1.911.914 people in 2021 ([tangerangkota.bps.go.id](http://tangerangkota.bps.go.id)), Tangerang Regency of 3.293.530 people ([tangerangkab.bps.go.id](http://tangerangkab.bps.go.id)), and Bogor Regency of 5.489.536 people ([bogorkab.bps.go.id](http://bogorkab.bps.go.id)). However, the high population is also accompanied by a high poverty rate. Based on statistical figures, poverty continues to increase from 2019 to 2021 and the highest poverty is from Tangerang City, Tangerang Regency and Bogor Regency, namely in the Bogor Regency area, as in the following table:

Table 1. Poverty Population Statistics Kota Tangerang, Kabupaten Tangerang, and Kabupaten Bogor

	Year	Kota Tgr	Kab. Tgr	Kab. Bgr
Poverty residents	2019	98.370 people	193.970 people	395.000 people
Poverty Percentage	2019	4,43%	5,14%	6,66%
Poverty residents	2020	118.220 people	242.020 people	465.600 people
Poverty Percentage	2020	5,22%	6,23%	7,69%

Source: [tangerangkab.bps.go.id](http://tangerangkab.bps.go.id), [tangerangkota.bps.go.id](http://tangerangkota.bps.go.id), [bogorkab.bps.go.id](http://bogorkab.bps.go.id)

Statistical figures are obtained by the poor category with a population salary of under one million rupiah. In reality, a person with a salary equal to the people's minimum wage is still in trouble in the economy. This has an impact on household economic growth. Therefore, PT NSI can implement the SDGs which are expected to help with the problem of eradicating poverty as well as decent work and economic growth.

## **Literatur Review**

### **Accounting Management Strategic**

Accounting management strategic techniques namely strategic planning and budgeting, customer accounting, and cost targets (Petera & Šoljaková, 2019). Strategic management accounting can be useful in making decisions related to business operations and analyzing strategic issues based on financial administration in organizations (Sari & Astawa, 2021). The role of strategic management accounting can develop on strategic factors with the ability to see the causes and effects of a decision (Azmi & Harti, 2021). So, strategic management accounting is the process of identifying, collecting, selecting and analyzing accounting data to assist management in making strategic decisions as well as to assess organizational effectiveness.

### **No Poverty**

Dzulqarnain et al., (2022) said that poverty means a multidimensional interpretation of health, education, standard of living, and poverty measurement from an economic point of view (money approach). Purnama & Apriliani (2018) said that poverty includes economic, social, health, educational and political dimensions that arise due to the lack of employment opportunities in the industrial and development sectors. The poverty factor according to Priseptian & Primandhana (2022) is the provincial minimum wage because it is able to meet the minimum standard of living for workers and unemployment because it does not fulfill basic living needs. So, poverty is the powerlessness of the community towards the system set by the government so that the community is in a very weak and exploited position.

### **Decent Work and Economic Growth**

Jobs nowadays are a very urgent need because of the high unemployment caused by Covid 19 which has caused several companies to lay off their employees. According to Nialda et al., (2022), decent work is a job or activity that is carried out in accordance with the income or wages earned and also in accordance with the education one has. Besides that, many new graduates also need jobs, but do not have enough skills in the world of work. This makes it necessary for all parties to assist the government in resolving this national problem. One thing that can be the focus of employers is to provide decent jobs which will later have an impact on the economic growth of the community. There are 4 strategic pillars in the decent work agenda, including (bps.go.id):

1. Rights at work as a guarantor of aspects of equality, freedom, security, and human dignity.
2. Full and productive employment to meet the needs of everyone looking for work and to be able to meet the basic needs of workers and their families.
3. Social protection from economic hardship due to job loss

4. Social dialogue to maintain cooperation between the government, employers and workers in order to maintain economic stability

### **Research Method**

The methodology in this study uses descriptive analysis and literature review. The aim is to make a systematic picture based on facts, phenomena, and previous research. The object of this research is a retail company, namely PT NSI.

### **Result and Analysis**

#### **No Poverty**

One of the things that can be done is to remove the debris with the target of ensuring that everyone gets ownership of and access to land and natural resources through the sharia KPR (Housing Credit) program. This program has great opportunities, starting from providing cheap credit to the middle class and even opening jobs with this project. This program needs to be carried out by PT NSI because this company has a good main business so that the KPR program is not the company's main source of income so it will help the community and create jobs.

The price of this land refers to the results of a land survey in the areas of Mount Ciseeng and Mount Sindur, while the RAB (Budget Budget) price for development is obtained from estimates obtained from online searches on the web [www.99.com](http://www.99.com). Legality figures are obtained based on estimates and estimates. Inflation is obtained from the average inflation for the last 5 years, and margins are based on estimates. Margins are an advantage because this project is a program to help eliminate poverty, so the margins are set only to maintain and stabilize finances from inflation.

#### **Decent Work and Economic Growth**

The current condition of the community is quite difficult due to the high demand for jobs but not supported by the capabilities possessed, so it is quite difficult for companies that want to provide decent work. Therefore, the authors propose a number of things that can be a bright spot for job seekers and employers.

1. Training Programs

Training programs are urgently needed to improve the ability of both people who have not worked or existing workers. For the community to create a good image of the company and for employees to improve skills for company development. The training scheme is expected to be a cause for people to get decent jobs and will have an impact on economic growth.

2. PKL Program (Field Work Practice) School Collaboration

The benefits of the street vendors program are the birth of human resources who have professional skills, students are used to doing work according to their majors, and a good relationship is established between the school and the company. This benefit makes it easier for students to get decent jobs based on their experience during street vendors and facilitates the company's recruitment process to get the best employees thereby minimizing recruitment costs and time.

### **Conclusion**

The implementation of the SDGs at PT NSI is urgently needed to eradicate poverty as well as decent work and economic growth. Eliminate poverty by ensuring that everyone has access to land through the KPR program. This program will also help in reducing unemployment. Decent work and economic growth can be increased with training programs organized by PT NSI for both employees and the surrounding community. In addition, you can create a street vendor program to facilitate the company's recruitment process and make it easier for students to get decent jobs.

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