

AN ANALYSIS OF THE ACCOUNTANT ROLE IN ACHIEVING THE SUSTAINABLE DEVELOPMENT GOALS (SDGS) (A Case Study On PT Pertamina)

Ganes Dewi Cahyani¹, Erwin Saraswati²

^{1,2}*Accounting Department, Faculty of Economics and Business, University of Brawijaya, Indonesia*

Abstract. This study aims to determine the accountant role in achieving the Sustainable Development Goals (SDGs) of an energy sector company. Based on the background analysis and literature review, this study explores how PT Pertamina, one of the companies in Indonesia, implements and reports its SDGs achievement. This study employs a qualitative descriptive method which explores and describes phenomena in details, and involves secondary data obtained from the annual report, sustainable report, profile of the company, and articles and previous research. The result of the study exhibit that PT Pertamina has shown commitment to the achievement of SDGs. Accountants also have an important role in achieving the SDGs through the provision of accurate and transparent information, as well as support decision-making that considers economic, social, and environmental impact. This research provides insight into how energy sector companies can be more effective in achieving the SDGs with the active role of accountants.

Keywords: Sustainable Reporting, Emissions, Energy Sector, Role of Accountants, Sustainable Development Goals.

I. INTRODUCTION

From 2001-2021, forest area worldwide decreased by 437 million hectares, equivalent to 11% of the forest area in 2000, which resulted in an increase in CO₂ emissions (Adrian, 2023). Apart from forest shrinkage, CO₂ emissions also come from the burning of fossil fuels that are continuously used as necessities. The change in productivity utilization, however, poses challenges in the future and is generally regarded as a major driver of significant climate change (Majeed and Tauqir, 2020). From this it can be concluded that energy consumption is responsible for carbon dioxide (CO₂) emissions.

Indonesia experienced a significant increase in CO₂ emissions in 1960-2022. The data was obtained from the Global Carbon Atlas website in 2023. Aisyi (2020) stated that Indonesia is ranked sixth in producing 4.47% of the total gas emissions which shows a significant contribution to global issues. About 75% of air pollution is caused by emissions from burning fossil fuels in the transportation sector (Lestar et al., 2021). In the results of research conducted by Kurnia and Sudarti (2021) stated that emissions from motorized vehicles are significantly the main source of environmental pollution, having a substantial impact on air quality and the surrounding ecosystem.

The increase in CO₂ emissions in Indonesia is a challenge in itself. Indonesia is among the countries that most consistently support the achievement of SDGs targets. Sustainability

Development Goals (SDGs) are a set of global goals set by the United Nations (UN) in 2015 to achieve sustainable development worldwide. Having a real challenge makes Indonesia issue regulations on the environment as its commitment to achieving the SDGs goals.

The Indonesian government has established regulations regarding environmental pollution. Law No.40 of 2007 on Limited Liability Companies article 74 paragraphs 1 to 4 states: (1) A company that carries out its business activities in the field of and/or related to natural resources is obliged to carry out social and environmental responsibility, (2) Social and environmental responsibility as referred to in paragraph 1 is an obligation of the company which is budgeted and calculated as a cost of the company whose implementation is carried out with due regard to decency and fairness, (3) Companies that do not carry out their obligations as referred to in paragraph 1 shall be subject to sanctions in accordance with the provisions of laws and regulations, and (4) further provisions regarding social and environmental responsibility shall be regulated by government regulation. In 2017, the Government of Indonesia also made Presidential Regulation No. 59 as a form of commitment in realizing the SDGs in 2030. CSR funds that must be spent by companies are at least 2% - 4% of total profits in a year, this is also regulated in the PT Law and PP No. 47 of 2012.

Indonesia has companies in the energy sector. One of them is PT Pertamina. PT Pertamina is a company in the energy sector owned by the government (BUMN). PT Pertamina is also the only Indonesian company included in the Fortune Global 500 in 2023 and is ranked 141st. This ranking is in line with Pertamina's success in posting the highest net profit throughout the company's establishment, namely IDR 56.6 trillion in 2022. Public perception of a company can be assessed from its financial performance (Oktavianus et al., 2022). However, there are factors that determine the company's reputation, namely the positive impact generated by the company in society and the surrounding environment. This opinion is in line with the goals of the SDGs.

PT Pertamina, as a company in the energy sector, is indicated to be a contributor to CO2 emissions. This is also written in Pertamina Energia Weekly, which says that by 2022 SOEs will contribute around 30 - 35 percent of total carbon emissions in Indonesia. This is a challenge for the Company to maintain its reputation. Activities that have a negative impact on society and the environment must be minimized immediately. By taking responsibility for the environment, the company has contributed with the government to achieve the SDGs. The company must disclose all activities carried out in the Sustainability Report.

Accountants have a role in realizing the SDGs goals. The accounting profession has expertise in supporting the achievement of SDGs goals, especially in global economic growth. Not only that, accountants also have relevant advantages in efforts to achieve SDGs goals by ensuring that countries and companies have the capability to measure progress, monitor the impact of changes that occur, and report achievements in various related areas such as reducing poverty, protecting the environment from the risk of resource loss, and ensuring prosperity for all its inhabitants (Karyanto and Matiana, 2020).

Similar research has been conducted by Saraswati, Erel, and Anjani (2021) with the object of palm oil companies. The results obtained from this study are that companies do not all report on SDGs goals, especially on point 13. To increase knowledge about the role of accountants in achieving SDGs goals, researchers will conduct research in different sectors from previous studies.

This study uses energy sector companies as research objects. The energy sector is a sector that contributes to CO₂ emissions. Therefore, this research was conducted to find out how the role of accountants in achieving SDGs goals in energy sector companies.

The benefits of this research theoretically (1) Become a means to expand understanding related to the application, disclosure, and achievement of Sustainable Development Goals in energy sector companies; (2) Add insight into the role of accountants in achieving Sustainable Development Goals. This study aims to analyze the role of accountants in achieving Sustainable Development Goals, especially in energy sector companies that have a significant impact on CO₂ emissions. Therefore, by looking at the explanation stated in the background, the researcher is interested in conducting research with the title Analysis of the Role of Accountants in Achieving Sustainable Development Goals or SDG's (Case Study at PT Pertamina).

II. LITERATURE REVIEW

A. *Legitimacy Theory*

Legitimacy theory is a conceptual basis that asserts that the survival of a company depends on public awareness of the company's compliance with the values recognized by the community itself (Kepakisan & Budiasih, 2022). Especially large-scale companies tend to be involved in various activities that have the potential to have a significant impact on society and the social environment. Therefore, companies are faced with demands to effectively communicate their commitment to corporate social responsibility (Pratama, 2021). This is not just a formal obligation. Rather, it is a strategic step to maintain their legitimacy in the eyes of society. Therefore, companies must be able to integrate social values that are in line with the expectations and norms of the surrounding community in every aspect of their operations. By doing so, companies can build a solid foundation to support their long-term sustainability and success.

The concept of legitimacy can be understood that the company has complied with the norms that apply in the community environment related to its operations. This is important so that the company can run smoothly without causing conflict in the community or damaging the environment in which it operates (Sarra & Alamsyah, 2020). According to this theory, companies actively seek to adapt to the prevailing regulations, norms, and ethics in society to ensure that their empowerment is positively accepted in the external realm. Companies strive to be in harmony with the prevailing order, conduct their operations in accordance with recognized ethical standards, and comply with the norms established by society, in order to support acceptance and harmonious integration in the surrounding environment.

B. *Accountant Profession*

The accounting profession is a discipline and practice that includes a number of critical tasks in managing financial information. According to Firmansyah & Prakosa (2021) an accountant holds important responsibilities in compiling and interpreting financial records. Most accountants are responsible for a variety of finance-related tasks, both for individual clients and the larger businesses and organizations that employ them. An accountant has a central role in compiling and recording financial transactions, producing financial reports, and providing an in-depth understanding of the financial condition of an entity. According to Kagan (2020) accountants refer to individuals who professionally carry out accounting tasks and processes, such as analyzing accounts, conducting audits, and evaluating financial

statements. In a company, accountants are responsible for recording every financial transaction, whether it is income, cost, investment, or debt.

Accountants also act as advisors who provide analytical insights to management. With deep analytical skills, accountants assist in interpreting financial data and formulating effective financial strategies. This involves an in-depth understanding of market conditions, economic trends, and other factors that can affect a company's financial health. As financial advisors, accountants also have high ethical responsibilities. Accountants must maintain the confidentiality of financial information and prevent fraudulent practices. Professional ethics are very important in building trust in clients or companies where accountants work.

The role of accountants in realizing the Sustainable Development Goals (SDGs) has an important role (Karyanto & Martiana, 2020). This is also supported by the role of accountants in the SDGs points that have been regulated by IFAC. Accountants can provide accurate and transparent information about the finances of companies, governments, or other organizations that have a role in measuring the economic, social, and environmental impacts of these activities.

Table 1. The Role of Accountants based on IFAC (2016)

No	SDGs IFAC (2016)	Target
1	SDGs 4: Pendidikan Berkualitas	3, 6
2	SDGs 5: Kesenjangan Gender	5
3	SDGs 8: Pekerjaan layak dan pertumbuhan ekonomi	1, 3
4	SDGs 9: Industri, Inovasi, dan Infrastruktur	4, 5a
5	SDGs 12: Konsumsi dan Produksi yang bertanggung jawab	6
6	SDGs 13: Penanganan perubahan iklim	1, 2, 3
7	SDGs 16: Perdamaian, Keadilan, dan Kelembagaan yang tangguh	5, 6
8	SDGs 17: Kemitraan untuk mencapai tujuan.	9, 13, 14, 16, 19

Source: International Federation of Accountants (IFAC), 2016

According to Stannescu (2018) in Saraswati, Erel, and Anjani (2021) accountants have a role in realizing SDGs, namely as Creators of value, Providers of value, Keepers of value, and Reporters of value.

C. SDGs Theory

The Sustainable Development Goals (SDGs) are a set of global targets set by the United Nations (UN) to achieve sustainable development by 2030. The SDGs consist of 17 goal points covering various aspects, including poverty alleviation, environmental preservation, health, education, gender equality and peace. The main mission of the SDGs is to create a more just, sustainable and inclusive world, taking into account the coincidences of the present generation without compromising the ability of future generations to meet their needs. The implementation of the SDGs requires collaboration between countries, the private sector, civil

society, and individuals to achieve significant positive change on a global scale. Through a focus on the SDGs, it is hoped that the world can collectively address the complex challenges faced by global society, creating positive impact and improving the quality of life for all human beings.

D. Energy Sector Companies

Energy sector companies are business entities that specifically focus on the production, distribution, and utilization of energy sources. According to Imanullah & Syaichu (2023) energy companies involve business entities that cover the fields of petroleum mining, natural gas extraction, coal mining, and alternative energy sectors. The main task of this company is to secure energy supplies to meet the needs of society and industry. Along with technological developments, energy sector companies are not only responsible for the exploitation of conventional energy sources such as oil, gas and coal, but are also involved in the development and implementation of renewable energy technologies such as solar, wind and hydro power that have potential in Indonesia (Afif & Martin, 2022). The key role of these companies is not only limited to providing energy, but also includes responsibility for environmental sustainability and innovation in creating environmentally friendly solutions. Therefore, energy sector companies are not only business players, but also strategic duty-bearers in shaping a sustainable global energy future.

III. RESEARCH METHODOLOGY

This research is included in the type of qualitative research and uses a descriptive approach. Descriptive qualitative research is a research approach that explores and describes phenomena or events carefully and in detail. According to Waruwu (2023) qualitative research involves exploratory and analytical approaches, with descriptive aspects that include efforts to describe and explain events, phenomena, and social situations that are the focus of research. The main objective is to understand the context, characteristics, and nuances of a situation or problem (Fadli, 2021). According to Prasanti (2018), the purpose of this descriptive research is to create an explanation, description, or description systematically, factually, and accurately related to the information, characteristics, and interrelationships of the phenomena being investigated. In this study, researchers used documentation studies to collect research data.

The data source used in this research is secondary data. The data used by researchers is obtained from the company's official website such as annual reports, Sustainable Report 2018 - 2022, and company profiles. Other data used by researchers such as articles and previous research results. The object of this research is PT Pertamina. The data analysis technique used is examining the company's SR report and ensuring the disclosure of SDGs, especially points that are in accordance with the role of accountants regulated by IFAC.

In this research, the steps to conduct the analysis are as follows: (1) Collecting data from PT Pertamina's SR 2018 - 2022, (2) Analyzing the SDGs that PT Pertamina has carried out in 2018 - 2022 in accordance with the points set by IFAC 2016, (3) Classification of SDGs goals based on IFAC into accounting roles (Creators of value, Providers of value, Keepers of value, and Reporters of value).

IV. RESULT AND DISCUSSION

The results of the study show that starting from 2018 - 2022 PT Pertamina has reported its SDG's activities in the Company's Sustainability Report. The following are some of the activities carried out by PT Pertamina as a form of effort to achieve SDG's targets in accordance with IFAC (2016):

A. Target Point 4 Quality Education

Target point 4 regarding education, IFAC (2016) states that relevant, equitable, and affordable education is widely recognized as a critical factor in ending extreme poverty and enabling economic development. The effort made by PT Pertamina to achieve this target is by providing Educational Scholarships called Pertamina Cerdas. The scholarship program is included in the annual program that is routinely carried out by PT Pertamina.

B. Target Point 5 Gender Equality

IFAC (2016) states that the priority of the profession in achieving gender equality is very important in facing the challenges of inclusion in the accounting industry. PT Pertamina itself has tried to achieve gender equality, this can be proven by data regarding the number of workers in the company based on gender.

C. Target Point 8 Decent work and economic growth

The main objective of this point is to encourage inclusive and sustainable economic growth, full and productive employment, and decent work for all. PT Pertamina in its efforts to achieve the SDG target at this point has carried out a program called Pertamina Village, which is a community empowerment program around the Company's operational areas by utilizing the superior potential of integrated villages in the fields of agriculture, plantations, fisheries, animal husbandry, and others. The total number of programs that have been run is 131 programs with the number of beneficiaries reaching more than 43,000 people spread across various regions of Indonesia.

D. Target Point 9 Industry, Innovation, and Structure

The goal of this point is to build durable infrastructure, promote inclusive and sustainable industrialization, and decent work for all. In its efforts, PT Pertamina created the Community Development Program. In running its business, PT Pertamina is not only committed to creating added value for the Company, but also for the wider community. This added value is not only in the form of natural resources energy that is felt by many people but also other positive "energy", such as access to better education, economic independence and environmental conservation, which ultimately leads to a better life, according to Pertamina's Corporate Social Responsibility (CSR) vision.

E. Target Point 12 Responsible Consumption and Production

IFAC (2016) explains that providing value to shareholders is not the primary goal, and organizations are expected to make a net positive contribution to the environment, economy, and society. PT Pertamina complies with waste management regulations in conducting its operations as a form of the Company's efforts in achieving the SDGs goals. Another program carried out by PT Pertamina is the WIRALODRA (Waste Recycling Management Community Area) integrated waste management program in Balongan Village, Indramayu Regency in the

form of diopot and Black Soldier Fly (BSF) cultivation and inorganic waste in the form of making Ecobricks and other waste crafts. This program is able to reduce organic waste up to 1 ton/month and inorganic waste up to 200kg/month.

F. Target Point 13 Addressing Climate Change

The intent of this 13th SDG point is to take immediate action to address climate change and its impacts. This includes strengthening resilience and adaptation to climate-related risks, increasing education and awareness on climate change, and integrating climate change measures into policy and planning. To reduce energy consumption in operational and supporting activities, Pertamina implements technology and equipment with low energy consumption. In addition, the Company also makes improvements so that energy consumption can be as efficient and optimal as possible and increases the energy-saving culture to all elements.

G. Target Point 16 Peace, Justice and Strong Institutions

The goal of this point is to promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable and inclusive institutions at all levels. One of the efforts made by PT Pertamina to achieve this target is AntiCorruption: As a State-owned company, Pertamina supports the Government's policy to eradicate corruption with a commitment to become a clean and corruption-free company as part of the Clean BUMN Roadmap. Pertamina has several policies and implementations to support anti-corruption practices, including policies to prevent conflicts of interest, antigratification, LHKPN obligations, and WBS.

H. Target Points 17 Partnerships to Achieve Goals

The aim of this point is to strengthen the means of implementation and revitalize the global partnership for sustainable Development. This includes enhancing international cooperation, developing fair trade, and mobilizing financial resources to support the achievement of SDGs goals. Pertamina's role and social responsibility is realized through SMEPP & SR (Small Medium Enterprise Partnership Program & Social Responsibility) or better known as PKBL (Partnership and Community Development Program). This PKBL is also stipulated in Permen-02/MBU/7/2017. Many of PT Pertamina's partners have experienced rapid development. This is also recognized and proven by the various awards that PT Pertamina has won, one example is PT Pertamina won the PR Asia Awards 2019.

The amount of Community Development funds is 2% of the Company's projected profit. This program is in the form of direct assistance provided in the form of grants, both funds and goods, according to community needs. This program covers all cities and regencies in Indonesia. The Bina Lingkungan program aims to help the community achieve prosperity and provide more appropriate public facilities.

SDG's (IFAC, 2016)	PT Pertamina	Makarenko and Plastun (2017)
SDGs 4: Pendidikan Berkualitas	-	-
SDGs 5: Kesetaraan Gender	Akuntan melaporkan secara transparan mengenai inisiatif kesetaraan gender di Perusahaan. Hal ini juga dapat dibuktikan dengan terdapat data mengenai banyaknya jumlah pegawai PT Pertamina berdasarkan gender yang disajikan di Laporan keberlanjutan PT Pertamina. Namun, menurut Fatma (2015) dalam penelitian yang dilakukan Putri (2023) secara umum profesi akuntan saat ini masih didominasi oleh akuntan laki-laki, ini menjadi motivasi untuk mendorong peningkatan jumlah akuntan Perempuan agar mendukung tujuan SDGs.	<i>Reporters of value</i> (dalam level pelaporan)
SDGs 8: Pekerjaan layak dan pertumbuhan ekonomi	Akuntan membantu PT Pertamina untuk mengintegrasikan SDGs ke dalam strategi bisnis yang berkelanjutan. Melalui laporan yang dihasilkan oleh Akuntan, Perusahaan juga dapat meninjau Kembali serta merencanakan Kembali program-program terbaiknya untuk Pembangunan selanjutnya (Iskandar, 2018)	<i>Creators of Value</i> (dalam level strategi)
SDGs 9: Industri, Inovasi, dan Infrastruktur	-	-
SDGs 12: Konsumsi dan Produksi yang bertanggung jawab	Akuntan membantu dalam mengelola dan melaporkan penggunaan sumber daya PT Pertamina secara berkelanjutan. Akuntan juga membantu untuk mengidentifikasi, analisis, pelaporan, dan penggunaan informasi mengenai biaya lingkungan yang dapat digunakan dalam proses pengambilan keputusan untuk membantu mengurangi dampak lingkungan dari aktivitas yang dilakukan (Pratama, et al., 2019)	<i>Reporters of value</i> (dalam level pelaporan)
SDGs 13: Penanganan perubahan iklim	Akuntan melaporkan dampak iklim perusahaan yang disajikan dalam Laporan Keberlanjutan PT Pertamina. Selain itu, akuntan juga bertugas untuk mengidentifikasi biaya lingkungan yang dapat meningkatkan keakuratan perhitungan biaya produk dan membantu Perusahaan dalam merancang produk yang lebih ramah lingkungan (Pratama, et al., 2019)	<i>Reporters of value</i> (dalam level pelaporan)
SDGs 16: Perdamaian, Keadilan, dan Kelembagaan yang tangguh	Salah satu Tindakan PT Pertamina dalam mencapai tujuan Poin SDG ke-16 ini adalah Anti-Corruption. Disini Akuntan memiliki peran dalam mendeteksi adanya tindak korupsi dan mengetahui latar belakang terjadinya <i>fraud</i> atau tindakan korupsi tersebut (Arianto, 2021)	<i>Reporters of value</i> (dalam level pelaporan)
SDGs 17: Kemitraan untuk mencapai tujuan.	Akuntan memastikan bahwa PT Pertamina memanfaatkan kemitraan dan sumber daya secara efektif untuk mencapai SDGs. Akuntan juga dapat memberikan masukan kepada manajemen, manajemen akan mendapatkan informasi dan panduan yang membantu mereka untuk mengarahkan operasional Perusahaan agar selaras dengan tujuan global yang salah satu tujuannya untuk memastikan kesejahteraan untuk semua orang (Firmansyah, 2019)	<i>Keepers of Value</i> (dalam level pelaporan)

The following is an explanation of the Accountant's role in achieving PT Pertamina's SDGs:

The role of accounting according to Makarenko and Plastun (2017) is four roles, namely Creators of Value, Providers of Value, Keepers of Value and Reports of Value with the following explanation:

A. *Creators of Value*

Professional accountants have a central role in the development and implementation of strategies, policies, plans, organizational structures, and management activities aimed at creating sustainable development values. They act as strategic advisors who provide valuable insights in designing the steps needed to achieve sustainable development goals. In addition, accountants are also responsible for ensuring that business practices are carried out in accordance with sustainability and ethical principles, which contribute to environmental maintenance, social development, and sustainable economic growth. Thus, the role of accountants in this process is not only limited to financial aspects, but also includes aspects of strategic management that are fundamental to achieving sustainable development.

B. *Providers of Value*

Professional accountants have a crucial role in the use of information and the provision of high-quality reports to management. They are responsible for collecting, analyzing, and interpreting relevant financial and non-financial data to assist management in making informed decisions. With the information they provide, accountants provide deep insight into the performance of the organization and the factors that affect long-term business continuity. The reports produced by professional accountants form the basis for the development of sustainable development strategies, as they provide a comprehensive understanding of the company's performance and the challenges and opportunities it faces. Thus, the role of accountants in providing accurate and relevant information is crucial to ensure that sustainable development strategies can be designed and implemented effectively.

C. Keepers of the Value

Professional accountants have an important role to play in protecting a company's natural, social, industrial and financial capital. They are responsible for ensuring that the company's assets, both natural in nature such as natural resources and social in nature such as the company's reputation, are properly managed and protected from risks that may arise. Through careful financial and non-financial analysis, accountants assist in the identification and mitigation of risks associated with company assets, including environmental, social and financial risks. In addition, they also play a role in developing and implementing policies and procedures that support the responsible management of the company's capital. Thus, the role of accountants is not only limited to financial reporting, but also extends to the protection and maintenance of the natural, social, industrial and financial capital on which corporate sustainability is based.

D. Reporters of Value

Professional accountants ensure high-quality reporting for stakeholders. This includes the collection, analysis, and interpretation of accurate and relevant financial and non-financial data to provide stakeholders with a clear picture of the company's performance. With the reports provided, accountants assist stakeholders in making informed decisions and understanding the financial and operational condition of the company. In addition, accountants are also responsible for ensuring that the reports comply with established standards and reflect transparent and accurate information. Through their role in ensuring the quality of the report, accountants provide confidence to stakeholders that the information they receive is reliable and useful for decision making. Therefore, the role of accountants in ensuring high-quality reporting is crucial in maintaining the trust and sustainability of the company.

V. CONCLUSION

This study aims to determine the role of Accountants in achieving SDG's targets with the object of research is PT Pertamina. This research was conducted with a literature review on PT Pertamina's sustainability report 2018 - 2022.

Accountants have a role as Creators of Value, Providers of Value, Keepers of Value, and Reports of Value in achieving SDGs targets at PT Pertamina. As Creators of Value, accountants have a role in designing and implementing business strategies that support sustainable development in helping PT Pertamina achieve SDGs goals. Providers of Value, accountants play a role in collecting, analyzing, and interpreting financial and non-financial data to assist PT Pertamina management in making the right decisions. Keepers of Value, accountants play

a role in protecting the company's natural, social, industrial, and financial capital. They ensure PT Pertamina's assets are managed and protected from risk. The last role of accountants is Reporters of Value, where accountants ensure high-quality reporting for stakeholders by collecting and analyzing accurate and relevant data. This helps stakeholders make informed decisions and understand the condition of PT Pertamina.

This study aims to increase knowledge related to the application, disclosure, and achievement of Sustainable Development Goals in energy sector companies. In addition, this research also adds insight into the role of accountants in achieving the goals of the Sustainable Development Goals.

This research was conducted with maximum effort by the researcher, but there are still a number of limitations. The main limitation of the results of this study is the high degree of researcher subjectivity that can affect various aspects of the research, from the selection of methods, data collection, to the analysis and interpretation of results. The researcher tends to interpret the data in a way that supports the researcher's expectations or theories. This makes it possible that other researchers who have certain views or preferences will see the results of this study from a different perspective.

Suggestions for future research include: Other future research can examine the role of accountants in Energy sector companies with data analysis and triangulation methods. Future researchers can use various data sources to verify findings. By comparing findings from different methods, researchers can reduce bias that may arise from one method alone. Another suggestion that can be done by future researchers is collaboration with other researchers. This collaboration allows for critical appraisal and diverse perspectives, which can identify and reduce subjective bias.

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