



**IJAM:**  
International Journal of Advanced Multidisciplinary

☎ +62 812 1046 7572      🌐 <http://greenpub.org>      ✉ [greenation.info@gmail.com](mailto:greenation.info@gmail.com)

DOI: <https://doi.org/10.38035/ijam.v4i3>  
<https://creativecommons.org/licenses/by/4.0/>

## Implementation of Strategic Management Accounting in Promoting Sustainable Development Goals to Achieve a Indonesia Emas 2045

Natasha Elisabeth Manuputty<sup>1</sup>, Aisya Sheilla Farina Nadia<sup>2</sup>, Yanuar Ramadhan<sup>3</sup>

<sup>1</sup>Universitas Esa Unggul, Indonesia, [natasha.elisabeth.manuputty@student.esaunggul.ac.id](mailto:natasha.elisabeth.manuputty@student.esaunggul.ac.id)

<sup>2</sup>Universitas Esa Unggul, Indonesia, [sheilla.kawaii@student.esaunggul.ac.id](mailto:sheilla.kawaii@student.esaunggul.ac.id)

<sup>3</sup>Universitas Esa Unggul, Indonesia, [yanuar.ramadhan@esaunggul.ac.id](mailto:yanuar.ramadhan@esaunggul.ac.id)

Corresponding Author: [yanuar.ramadhan@esaunggul.ac.id](mailto:yanuar.ramadhan@esaunggul.ac.id)<sup>3</sup>

**Abstract:** Aligned with the global transformation agenda through sustainable development, Indonesia is also actively involved in achieving the Sustainable Development Goals (SDGs). This study aims to analyze the implementation of strategic management accounting in realizing sustainable development in Indonesia. The research employs a literature review method by examining various scientific journals and data obtained from the Central Statistics Agency as well as information published by international organizations. The findings indicate that achieving the SDGs requires a multidimensional approach involving the integration of accounting, digital technology, good governance, institutional strengthening, financial system stability, agricultural innovation, and climate risk and food price management.

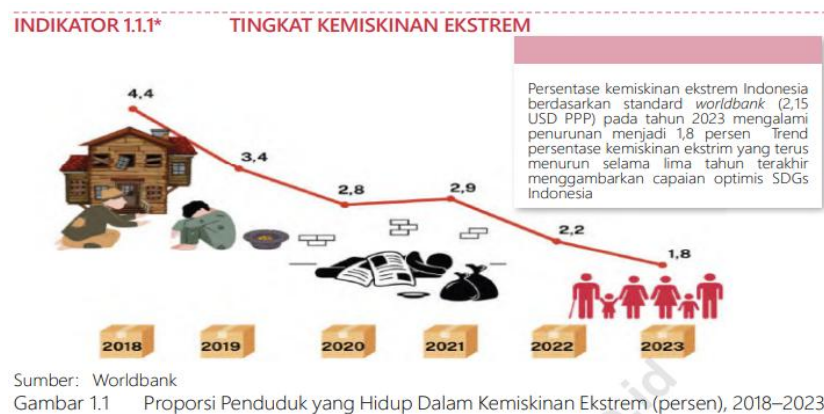
**Keyword:** no poverty, zero hunger, good wealth, well-being, quality education, sustainable development goals, strategic management accounting

## INTRODUCTION

Sustainable development is a global call outlined in the Sustainable Development Goals (SDGs) by the United Nations (UN) General Assembly in 2015 with 17 resolutions for change to improve the lives of people around the world with a target of achievement by 2030 (Samper Rivas et al., 2025). In line with these goals, Indonesia is fully committed to achieving them by 2045 as a step towards realizing the vision of Indonesia *Emas*. The SDGs contain 17 major interrelated resolutions, there are four initial goals, namely no poverty (SDG 1), zero hunger (SDG 2), good health and wellbeing (SDG 3), and quality education (SDG 4) which are important foundations for the social and economic development of a nation. Indonesia's success in achieving these four goals is crucial in determining the direction of national development, considering the socio-economic conditions of the community which still face various structural challenges. According to data from the *Badan Pusat Statistik* (BPS), Indonesia's population will reach 284,438.8 thousand, or approximately

284.44 million, by mid-2025. This large population presents both potential and challenges in ensuring job availability, food security, healthcare, and access to quality education for all citizens.

Badan Pusat Statistik (BPS) noted that the national poverty rate remains at a significant level. As of March 2024, 9.03%, equivalent to 25.22 million Indonesians, lived below the poverty line, although the extreme poverty rate, based on World Bank standards, had declined to 1.8% in 2023. The national poverty line used by BPS is IDR 609,160.00 per capita per month. However, in socioeconomic reality, many households in Indonesia live on incomes below IDR 3 million per month. Therefore, although they are not statistically classified as poor by BPS, they still face high economic vulnerability. This condition demonstrates the disparity between official poverty measures and the real-life burdens of society. Meanwhile, the prevalence of stunting in toddlers has been successfully reduced from 37.2% in 2013 to 21.5% in 2023, while the wasting rate has decreased from 12.1% to 8.5% during the same period. This indicator reflects significant improvements in food and nutrition security, but still requires strengthening strategies, particularly for vulnerable groups. Meanwhile, according to the 2024 Global Hunger Index (GHI), Indonesia's hunger level is in the moderate category with a score of 16.9, ranking Indonesia 77th out of 121 countries worldwide and third in Southeast Asia after Timor-Leste and Laos.



According to the WHO, a health system encompasses all individuals and activities focused on improving and maintaining health (Lakioti et al., 2025). Indonesia's health sector has shown positive progress. BPS recorded that the availability of essential medicines in health facilities reached 94.33% in 2023, while the international health preparedness score increased from 64% in 2021 to 75% in 2023. This indicates that Indonesia's health system is increasingly prepared to face various health risks, although the challenge of unequal access to services in the regions still needs to be addressed.

Meanwhile, in the education sector, the literacy rate for the population aged 15 and above continues to increase, supported by access to electricity in schools, which has exceeded 98% in 2023. However, challenges arise in the availability of digital infrastructure, as the proportion of schools with internet access actually decreased in 2023, even though access to computers for learning increased. Quality education aims to ensure inclusive and equitable education, thus providing learning opportunities for all people. Quality education should be open to change and development of information, understanding, and constantly evolving challenges (Eloff et al., 2025). Based on education statistics published by the BPS, Indonesia plays a role in supporting the process of SDG 4 targets by increasing the supply of qualified teachers. In 2024, the completion rate for elementary school was 97.84%, junior high school and equivalent was 91.15%, and senior high school/vocational high school was 67.07%.

Meanwhile, the lowest literacy rate occurred in the age group 15 and above (Direktorat Statistik Kesejahteraan Rakyat, 2024).

In this context, strategic management accounting plays a crucial role in driving the achievement of SDGs 1–4. By providing relevant, accurate, and strategically based information, strategic management accounting not only supports organizational-level decision-making but also strengthens sustainability-oriented national development governance. Integrating development strategy and strategic management accounting practices can ensure that resource allocation, program evaluation, and development performance measurement align with SDG targets. Therefore, the use of strategic management accounting can be an effective instrument to accelerate the achievement of the sustainable development agenda in Indonesia.

Although various development indicators in Indonesia show positive trends, previous research still highlights gaps in linking management accounting strategies to achieving the SDGs. International studies emphasize the crucial role of social research in combating poverty and inequality, but suggest that research quality is more important than quantity in driving effective interventions (Di Vaio et al., 2025). Furthermore, a study on the use of technologies such as artificial intelligence in developing countries found that without good governance, technology has the potential to deepen poverty before ultimately contributing to long-term growth (Rahman et al., 2025). Other research demonstrates the importance of health, well-being, and education in driving economic growth. Effective government management of public health and education institutions is crucial for driving sustainability policies and national development (Dadon Golan & Purcell, 2025).

Meanwhile, recent literature also highlights the opportunities for fintech-based financial education to support SDGs 1 and 4. However, there is still a lack of research on the integration of strategic management accounting instruments within them (Alqirem & Al-Smadi, 2025). Specifically in the accounting context, a recent systematic review shows that management accounting plays a strategic role in poverty alleviation through carbon accounting practices, true cost accounting, and cross-sector partnerships (Di Vaio et al., 2025). However, most research remains conceptual and has not directly linked strategic management accounting instruments to SDG targets at the national level, particularly in Indonesia. Therefore, there remains a research gap in the form of a lack of empirical evidence regarding the concrete application of strategic management accounting to accelerate the achievement of SDGs 1–4 through performance measurement, resource allocation, and public policy evaluation.

Academically, this research is urgently needed to fill this gap in the literature. First, the integration of strategic management accounting with the SDG agenda is rarely discussed in the Indonesian context, despite its significant urgency, given that Indonesia faces complex challenges in poverty, health, education, and food security. Second, the inconsistencies found in previous research regarding the effectiveness of technology, governance, and managerial instruments in supporting the SDGs underscore the need for a more measurable strategic accounting perspective. Third, this research also contributes to the development of a theoretical framework that bridges the disciplines of accounting, development governance, and public policy. Therefore, this article is expected to enrich the academic literature and provide practical contributions to the formulation of sustainable development strategies in Indonesia.

Strategic management is the process of formulating and implementing key objectives and initiatives taken by management to achieve organizational success. Accounting is a crucial part of the strategic management process because it provides financial information that can be used as a guide in establishing organizational policies (Ramadhan et al., 2022).

Achieving the SDGs is inseparable from the roles of governments, companies, and communities. As a key driver of the national economy, companies have a responsibility to contribute significantly to supporting the achievement of the SDGs by defining organizational goals beyond profit-driven interests.

Stakeholder theory (Freeman, 1984) emphasizes that organizations are accountable not only to shareholders but also to all stakeholders, including society and the environment. The implementation of an AMS enables the provision of strategic information that supports decision-making that aligns with stakeholder needs and SDG targets.

The Triple Bottom Line (Elkington, 1997) emphasizes the balance between economic (profit), social (people), and environmental (planet) aspects. An AMS supports the achievement of the TBL by ensuring that a company's strategy, planning, and performance evaluation are not solely oriented toward profitability but also contribute to social welfare and environmental sustainability.

Numerous studies have shown that the implementation of strategic management accounting (SAM) contributes to the achievement of sustainable development goals. Di Vaio et al. (2025) systematically reviewed how practices such as true cost accounting, carbon accounting, and cross-sector partnerships can help reduce poverty while improving development governance. (Di Vaio et al., 2025) also highlighted that the quality of social research and accounting instruments plays a more significant role than quantity in supporting effective interventions to address inequality and poverty.

In the context of food security, Ahmed et al. (2025) found that food price volatility in Bangladesh poses a serious obstacle to achieving SDG 2. This research demonstrates the importance of strategic accounting instruments in designing sustainable pricing policies. Meanwhile, Szőke & Ködmön (2025) confirmed that long-term funding projects from development financial institutions can improve food security in West Africa, although distribution disparities remain between countries.

A study in the health sector by Lakioti et al. (2025) emphasized the importance of integrated health system governance, while Rahman et al. (2025) warned that the use of technology without a sound regulatory framework has the potential to widen service disparities. A study in the education sector by Eloff et al. (2025) emphasized that teacher quality and digital infrastructure are key factors in achieving SDG 4.

## METHOD

This study uses a literature review method to collect and evaluate research data (Ramadhan et al., 2022). This method was chosen based on the research objective, which focuses on analyzing the relationship between strategic management accounting (AMS) and the achievement of Sustainable Development Goals (SDGs) in Indonesia, specifically goals 1–4 (no poverty, zero hunger, good health and well-being, and quality education). Research articles are sourced from international journals, such as Scopus and ProQuest. Furthermore, data related to poverty, health, and education are sourced from the *Badan Pusat Statistik* (BPS). Data on hunger is sourced from the international organization, the Global Hunger Index (GHI). Research journals and reports relevant to SDGs 1–4 are explored for concepts, theories, and empirical findings from various previous studies, which are then synthesized into an analytical framework relevant to the Indonesian context towards the vision of Indonesia Emas 2045.



## RESULT AND DISCUSSION

Based on the study by Saba, (2025) technological investments such as Artificial Intelligence (AI) can contribute to poverty alleviation through productivity enhancement, which in turn increases income. However, strong governance is required to promote transparency and equitable resource distribution, ensuring that the potential efficiency of AI is realized within policy frameworks. AI can optimize the allocation of available resources, enhance productivity in agriculture, healthcare, and education, and thereby directly address poverty. AI also enables governments to provide better public services through improved information transparency. In addition to technology, management accounting also plays a role in poverty reduction. True cost accounting can be adopted by companies to establish a structured framework that not only identifies the quantity and type of renewable resources used in decarbonized production but also measures their impact on poverty alleviation. This reflects the contribution that companies can make to society in realizing sustainable practices and economic growth (Di Vaio et al., 2025).

Research by Sendek et al., (2025) indicates that the implementation of clustering techniques and accurate predictive algorithms can identify the spatial distribution of poverty, thereby facilitating more targeted aid allocation (SDG 1). Furthermore, a study by Azmeh & Darwich, (2025) demonstrates that high-quality social science research contributes significantly to poverty and inequality reduction in the Middle East. Ramadhan et al., (2022) emphasize the role of strategic management accounting in promoting culture-based tourism development to create decent employment opportunities and strengthen local economies, particularly in East Nusa Tenggara, Indonesia.

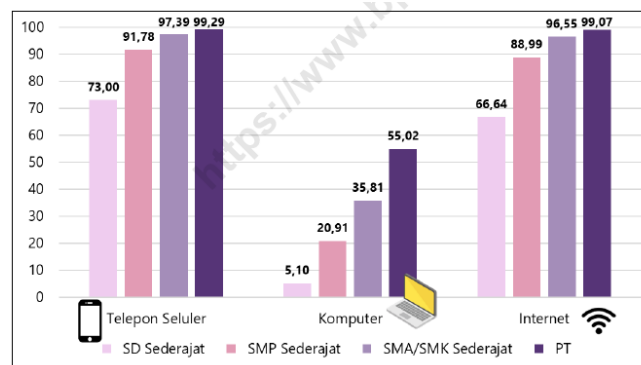
In the context of food security (SDG 2), Monwanou & Akpa, (2025) examined the impact of remittances on food security in Benin during the COVID-19 pandemic and found that remittances serve as an important buffer for households to reduce food vulnerability. In West Africa, Szöke & Ködmön, (2025) analyzed the contribution of the African Development Bank, which plays a major role in financing food security projects, although climate challenges and conflicts remain key obstacles. Edebeatu et al., (2025) in Nigeria applied an evapotranspiration model to identify drought-resistant crops that can strengthen food security in semi-arid regions.

Ahmed et al., (2025) discussed the volatility of rice and wheat prices in Bangladesh, which hampers food security, and highlighted the need for policy integration between the agricultural and climate sectors to stabilize food prices in support of SDG 2. Mmilla & Myeki, (2025) used an ARDL model to analyze broiler meat supply in South Africa and recommended strengthening local production to reduce import dependency and support food security. Meanwhile, Rahman et al., (2025) in Sub-Saharan Africa emphasized that financial stability affects food security through household income, credit access, and economic growth. A stable financial system provides households with the means to engage in food production, distribution, and consumption. Moreover, improved well-being can reduce healthcare-related expenses, allowing more resources to be allocated toward quality food.

Regarding SDG 3 (Good Health and Well-Being), Tebeje et al., (2025) highlighted that children living in urban poverty areas experience higher mortality rates than those in non-poor urban or rural areas. This underlines the need to direct efforts toward poor urban regions to achieve real progress in SDG 3. Ebekozi et al., (2025) noted that basic hygiene awareness is crucial in preventing health crises. The government's role in providing incentives for local building material production, supporting rent-to-own schemes, developing basic infrastructure in peri-urban areas, and establishing sustainable institutional frameworks for affordable housing for low-income communities is vital to achieving healthy and integrated settlements. Government health expenditure among BRICS countries has

shown positive results in improving SDG 3 outcomes (M. M. Rahman et al., 2025). At the university level in Spain, it is essential for sustainability working groups to involve occupational health and safety (OHS) experts who can contribute to creating and maintaining a safety culture that positively impacts the entire university community. In short, universities should integrate OHS services into their sustainability committees to enhance their effectiveness across various impact areas (Samper Rivas et al., 2025). According to Bueno et al., (2025) health remains the main focus in SDG-related research, accounting for 58.29%. Therefore, strengthening international research collaboration is crucial to ensure that low- and middle-income countries can actively contribute to scientific knowledge production within the framework of the 2030 Agenda.

Concerning SDG 4 (Quality Education), research by Alqirem & Al-Smadi, (2025) concluded that the level of education influences the use of smartphones to support learning. Technology enables students to create learning experiences tailored to their individual needs. The following are the results of the March 2024 BPS Susenas survey showing the percentage of smartphone, computer, and internet use among students from primary school to higher education in Indonesia:



Huseyin et al., (2025) found that training programs provided to teachers in Syria increased their awareness of environmental and health education in alignment with SDGs 3 and 4. Research on transformational leadership shows that it significantly reduces job burnout among special education teachers by enhancing emotional and cognitive resources that protect them from stress related to their demanding roles. This is achieved through individualized support and intellectual stimulation that improve teacher well-being in high-pressure environments (Liu et al., 2025). Meanwhile, health student associations demonstrate relatively high awareness of health, environment, and personal engagement with sustainability principles (Jones et al., 2025). Prasetyo et al., (2025) emphasized the importance of user-centered digital innovation in improving the quality of academic services and learning outcomes in higher education. Eloff et al., (2025) revealed that teachers are crucial agents of change because they deliver quality education not only in terms of outcomes and processes but also in shaping character. Teachers have a dual influence — as individuals who bring about general change by acting as role models for students and as figures who shape students' habits and perspectives beyond mere academic learning.

## CONCLUSION

This study emphasizes that the implementation of Strategic Management Accounting (SMA) plays a crucial role in advancing the achievement of four Sustainable Development Goals (SDGs) as the main pillars for realizing *Indonesia Emas 2045* (Golden Indonesia 2045). The findings indicate that achieving these goals requires a multidimensional approach

that integrates accounting, digital technology, good governance, institutional strengthening, financial system stability, agricultural innovation, and the management of climate and food price risks.

SMA functions not only as a tool for measurement and financial reporting but also as a strategic decision-making framework that promotes efficiency, accountability, and sustainability across sectors. The application of true cost accounting, resource optimization, and sustainability-based performance evaluation demonstrates that accounting can serve as a driving force for inclusive economic growth and social welfare improvement.

In line with the *Indonesia Emas 2045* vision, the integration of Strategic Management Accounting with technological innovation, good governance, and cross-sector collaboration forms a strong foundation for sustainable economic transformation. Theoretically, this study contributes to the development of a conceptual framework linking SMA and the SDGs. Practically, it provides insights for policymakers and business practitioners to align accounting and financial strategies with the national sustainable development agenda, supporting the achievement of the SDGs by 2030 and the realization of *Indonesia Emas 2045*.

## REFERENCES

- Ahmed, Z., Kadir, A., Alam, R., Hafiz-Al-Rezoan, & Laskor, M. A. H. (2025). The impact of staple crop price instability and fragmented policy on food security and sustainable development: a case study from Bangladesh. *Discover Sustainability*, 6(1). <https://doi.org/10.1007/s43621-025-00878-7>
- Alqirem, R., & Al-Smadi, R. W. (2025). Enhancing Sustainable Fintech Education: Investigating the Role of Smartphones in Empowering Economic Development in Jordan. *Discover Sustainability*, 6(1). <https://doi.org/10.1007/s43621-025-01397-1>
- Azmeh, C., & Darwich, H. (2025). Leveraging social science research to combat poverty and inequality in the Middle East - a pathway to achieving SDGs 1 and 10. *Cogent Social Sciences*, 11(1). <https://doi.org/10.1080/23311886.2025.2473650>
- Bueno, C., Macharete, R., Rodrigues, C. A., Kamia, F., Moreira, J., Freitas, C. R., Nascimento, M., & Gadelha, C. G. (2025). Global Knowledge Asymmetries in Health: A Data-Driven Analysis of the Sustainable Development Goals (SDGs). *Sustainability (Switzerland)*, 17(14). <https://doi.org/10.3390/su17146449>
- Dadon Golan, Z., & Purcell, W. M. (2025). Exploring Sustainable Development and the SDGs 3, 4, and 8 Using the Carbon Intensity of Human Well-Being and Longitudinal Multilevel Modeling. *Environments - MDPI*, 12(3). <https://doi.org/10.3390/environments12030071>
- Di Vaio, A., Zaffar, A., Chhabra, M., & Coronella, S. (2025). Poverty Alleviation Through Accounting and Partnerships: A Systematic Review and Future Research Directions. *Sustainable Development*, 33(4), 5621–5641. <https://doi.org/10.1002/sd.3412>
- Direktorat Statistik Kesejahteraan Rakyat. (n.d.). *STATISTIK PENDIDIKAN 2024*.
- Ebekozien, A., Ebekozien, E. O., Ahmed, M. A. H., Aigbavboa, C., Samsurijan, M. S., Nwaole, A. N. C., Ebekozien, O. A., Aliu, J. O., Edigan, B. I., & Shaib, O. I. (2025). Affordable housing in Nigeria's slums: combating infectious diseases and advancing SDG 3. *Property Management*, 43(4), 600–620. <https://doi.org/10.1108/PM-08-2024-0092>
- Edebeatu, C. C., Ibeh, G. F., & Nwokochia, C. O. (2025). Accelerating food sustainability via the application of evapotranspiration in the semi-arid region and its environment of Nigeria. *Discover Food*, 5(1). <https://doi.org/10.1007/s44187-025-00308-7>

- Eloff, I., Dittrich, A. K., Mathabathe, K., Grobler, S., Modiba, M. R., & Agostini, E. (2025). A Qualitative Study Conceptualizing Quality Education in Relation to Sustainability: A Focus on Teacher Education. *Journal of Sustainability Research*, 7(3). <https://doi.org/10.20900/jsr20250046>
- Huseyin, M. Y., Dershewi, A., Marais, D., & Albuhtori, M. (2025). Evaluating the effectiveness of a health and environmental education training program for Syrian teachers in Northern Syria. *International Journal of Educational Research Open*, 8. <https://doi.org/10.1016/j.ijedro.2025.100448>
- Jones, R., Carvalhais, C., Ribeiro, I., Xavier, A., & Saúde, M. (2025). *Sustainability in Allied Health Education and Practice: An Exploratory Survey of Student Perspectives, Knowledge, and Attitudes*. <https://doi.org/10.3390/10.3390/su17146457>
- Lakioti, E., Pagonis, N., Flegkas, D., Itziou, A., Moustakas, K., & Karayannis, V. (2025). Social Factors and Policies Promoting Good Health and Well-Being as a Sustainable Development Goal: Current Achievements and Future Pathways. In *Sustainability (Switzerland)* (Vol. 17, Issue 11). Multidisciplinary Digital Publishing Institute (MDPI). <https://doi.org/10.3390/su17115063>
- Mmila, G., & Myeki, L. W. (2025). The Dynamics of Broiler Meat Supply in South Africa and Its Implications for Achieving SDG 2: Zero Hunger. *Agriculture (Switzerland)*, 15(12), 1–12. <https://doi.org/10.3390/agriculture15121236>
- Monwanou, D. I., & Akpa, A. F. (2025). The impact of remittances during the COVID-19 pandemic on household food insecurity in Benin. *Discover Food*, 5(1). <https://doi.org/10.1007/s44187-025-00465-9>
- Prasetyo, I., Nugroho, A. A., Damayanto, A., & Fathoni, M. I. (2025). Developing an Inclusive ICT-Based Academic Information System Using REST API to Promote Sustainable Development Goals (SDGs) in Higher Education. *ASEAN Journal of Science and Engineering*, 5(2), 395–416. <https://doi.org/10.17509/ajse.v5i2.88599>
- Rahman, M. M. A., Khan, A. U. I., & Vergil, H. (2025). Reducing Food Insecurity in Sub-Saharan Africa: The Role of Institutions and Financial Stability. *Journal of Agriculture and Environment for International Development*, 119(1), 413–438. <https://doi.org/10.36253/jaeid-16841>
- Rahman, M. M., Dyuti, T. I., Tareque, M., & Alnour, M. (2025). Health expenditure, governance and SDG3 nexus: a longitudinal analysis in BRICS economies. *Globalization and Health*, 21(1). <https://doi.org/10.1186/s12992-025-01113-8>
- Ramadhan, Y., Sirait, R. B., Chusanudin, A., Longa, E., & Kurniawati, D. (2022). 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. *Journal Research of Social Science, Economics, and Management*, 2(3), 358–367. <https://doi.org/10.59141/jrssem.v2i03.286>
- Saba, C. S. (2025). Artificial intelligence (AI)-poverty-economic growth nexus in selected BRICS-Plus countries: does the moderating role of governance matter? *AI and Society*. <https://doi.org/10.1007/s00146-025-02213-0>
- Samper Rivas, M., Salcines, C., López-Roldán, P., Rosa, S., Monge Martín, D., & Colino, E. (2025). Contribution of universities health and safety services in achieving the sustainable development goals. *Frontiers in Public Health*, 13. <https://doi.org/10.3389/fpubh.2025.1604003>
- Sende, N. B., Saha, S., & Uwimbabazi, L. F. R. (2025). Spatial Distribution of Poverty Clusters and Its Prediction Algorithms: A Visual Analytics Approach to Understanding the Disparities of Poverty Across Zones. *IEEE Access*, 13(May), 96302–96316. <https://doi.org/10.1109/ACCESS.2025.3575577>



- Szőke, J., & Ködmön, Z. (2025). Bridging the funding gap: advancing sustainable food security in West Africa to achieve SDG 2. *Discover Sustainability*, 6(1). <https://doi.org/10.1007/s43621-025-01335-1>
- Tebeje, T. M., Aregu, M. B., Asgedom, Y. S., Gebrekidan, A. Y., & Abebe, M. (2025). From poverty to health: Intraurban inequalities in child health indicators in low-income and middle-income countries during the SDG era. *BMJ Global Health*, 10(8). <https://doi.org/10.1136/bmjgh-2025-019134>