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Preliminary Study: Accounting For Economic Inequality in The Context of SDGs

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ABSTRACT

The focus of this article is to describe the development of accounting for economic inequality. The role of accounting in reducing economic inequality is attracting increasing attention. This paper aims to study the influence of accounting on economic inequality and discuss the importance of accounting as a means of reducing economic inequality. Economic and social inequality hinders social development and threatens sustainable economic growth. Accounting plays a role in measuring and reporting economic performance, helping to design effective policies to address existing gaps. Accounting can help reduce economic inequality by providing transparent and accurate financial information that allows governments, organizations, and society to monitor and evaluate resource allocation. Accountants can also play a role in human resource development through education and training.

INTRODUCTION

The problem of income inequality has been the focus of attention for a long time and needs to be addressed immediately in developed and developing countries (Dwi Kumala Putri et al., 2022). Sustainable Development Goals are an old concept. (Hakim, 2020). The problem of pollution caused by industrial development in the 1970s was one of the reasons this concept was raised at the 1972 Stockholm Conference in Nairobi. The Stockholm Conference aims to resolve global physical environmental problems in developed and developing countries (Hakim, 2020). After that, the topic of Sustainable Development was raised as a global issue at the 1992 UN Summit in Rio de Janeiro. As a result, almost all countries use the slogan Sustainable Development as development jargon after the end of the Millennium Development Goals (MDGs) concept in 2015.(Fauzi & Oxtavianus, 2014)

Due to higher levels of economic interdependence than ever before, the socio-economic difficulties experienced by the global community provide an opportunity to shape and fully implement inclusive economic principles based on the mutually agreed upon Sustainable Development Goals (SDGs). (van Niekerk, 2020). The UN's 2030 Sustainable Development Agenda recognizes the critical role of financial inclusion in achieving the Sustainable Development Goals (SDGs) and reducing inequality (SDG10) (Klapper et al., 2016). In particular, the SDGs goals are closely related to all research disciplines (Ardituya Prayogi1, 2022)(human, engineering, medical, statistics, economics, and so on). They should be the focus of science and technology in the future. Indeed, the complexity and multiple dimensions of the SDGs targets often require contributions from various scientific disciplines and a multi-transdisciplinary approach(Bontempi et al., 2021)

Much progress has been made in fostering new economic thinking. The eight MDGs goals were expanded to 17 goals in the SDGs. Economic sustainability and reducing economic inequality are the main agenda. In this context, institutional economic theory helps explain that market deficiencies stem from diverse interactions between individuals, firms, countries, and social norms. Furthermore, neorealist economic theory provides a perspective on the distorting effects of bounded rationality (economic choices are limited by the availability of information, time, etc.) and dominant role actors (especially power usurpers). Because the issue of "exclusion" (both human and natural) is arguably the root of the problem in sustainability efforts, the absolute vacuum is the absence of a proper "inclusive" concept (van Niekerk, 2020).

What is meant by economic inequality is the gap in the distribution of income or wealth within or between countries (Milanovic & Bohnet, 2016; Peterson, 2017). If defined this way, economic inequality is narrower and broader than other types explored by previous accounting research, such as gender inequality (Carnegie & Napier, 2017; Kyriakidou et al., 2016). Economic inequality is getting smaller because income and wealth are only one dimension of inequality (Göran Therborn, 2019). Inequality or disparity in income distribution means that there is a difference or difference in economic prosperity between the rich and the poor. This is reflected in the difference in income.

Furthermore, inequality in income distribution can occur because of the strong return impact and the weak spread impact in developing countries (Aituarauw, 2021). Economic inequality is a phenomenon that occurs in almost all countries in the world, including Indonesia. These disparities include differences in income, access to public facilities and services, and opportunities to achieve fair economic equality (Jachimowicz et al., 2022).

Economic inequality can occur in two forms. First, economic inequality can relate to inequality within a society, namely how equal or unequal people are in a particular country. Second, economic inequality can be related to gaps between communities, namely between countries (Laine et al., 2022). This social and economic inequality hampers the potential for social development and threatens the sustainability of economic growth (Amali & Syafri, 2023). Factors causing this inequality include different demographic conditions, unequal educational conditions, lack of employment opportunities, and social status differences. Furthermore, on the other hand, Concerns about economic inequality are becoming increasingly common in science, policy, and society (OECD, 2016; Piketty, 2022; Stiglitz et al., 2009).

Accounting can be essential in creating economic justice and reducing inequality in Indonesia. Here are some ways in which accounting can help. The first is Transparency and Accountability: Good accounting provides transparent and accurate information about the finances of an entity or organization. By having transparent access to this information, governments, organizations, and society can monitor and assess efficiency, sustainability, and fairness in using economic resources (Imawan et al., 2019). Second, Performance Measurement and Reporting: Accounting also allows objective measurement and reporting of economic performance. By having accurate information about the economic performance of a region or community group, effective policies can be designed and implemented to address existing gaps(Jachimowicz et al., 2022). Third, Human Capital Development: Accounting also plays a role in developing human capital through education and training in the field of accounting. By improving skills and knowledge in accounting, society can be more active and participate in economic development, thereby reducing economic inequality (Aituarauw, 2021). Regarding accounting for economic inequality, research is needed to identify accounting for economic inequality in Indonesia. In addition, the results of this research will explain how the SDGs are developing and the role of accounting in sustainable development(Tweedie & Hazelton, 2015).

METHODS

The literature review research method is a research method that focuses on the analysis, synthesis, and evaluation of documents or text sources related to the research topic (Nightingale, 2009; Pare, G, and Kitsiou, 2016; Snyder, 2019), especially accounting for economic inequality. This method does not involve collecting primary data, such as interviews or surveys, but focuses on analyzing information already available in the scientific literature. The following are the general steps of a literature review research method: [1] Selecting a research topic based on research objectives.[2] Collect relevant documents on this topic. These sources can be books, articles, theses, dissertations, and other related documents. [3] Select the most appropriate document for the research topic. This involves reading and evaluating the quality of documents and deciding which documents should be included in the review, [4] Organizing documents by specific topics, concepts, or topics. This helps prepare a structured review, [5] conduct a literature review and critical analysis, and finally [6] synthesize the findings from the literature by displaying the relationships and patterns that emerge from each section of the document. The literature review research method helps understand the development of science and academic discourse on a particular topic (Nightingale, 2009; Pare, G, and Kitsiou, 2016; Snyder, 2019; Stratton, 2019). It can also help design more in-depth research or identify unexplored research areas.

RESULT AND DISCUSSION

1. Revolution of Sustainable Development Goals

The history of the concept of Sustainable Development or Sustainable Development was first proposed at the first United Nations environmental conference forum, which was held in Stockholm in mid-1972. This conference forum was motivated by global concern about the phenomena of (mainly) increasingly protracted poverty and dissolved, giving rise to inequality and social injustice. Global food and Recognition that environmental problems and existing natural resources support development are minimal also became the background for this conference forum (Dwi Kumala Putri et al., 2022).

Historically, if we refer to history, the initial trigger for the concept of sustainable development was the global concern about the phenomenon of natural resource scarcity; such forms of concern occurred long before the 20th century, especially if we trace various writings (history) social in the past. The most phenomenal example, we can find is the classic work of Thomas Robert Malthus in 1789. In his writing entitled An Essay on the Principles of Population, Malthus describes a fear of the human population's rapid growth- which is not matched by the availability of food, especially the picture. Rapid industrial development in the 19th century was accompanied by natural pollution and the emergence of slum areas - areas with poor sanitation.

This picture continues with social change in society in the form of social anarchism, this includes the growth of various movements related to the environment and public health among urban residents. Pro to environmentalist ideas later emerged in several strands of radical thought of the 19th century. Meanwhile, several steps have also been taken towards a scientific and systematic understanding of the interrelationships between natural species, populations, and their environments, such as in Darwin's Theory of Evolution and the origins of the science of ecology (Goodland, 2013).

Malthus's description of the future gave rise to awareness, such as in the 1960s, which gave rise to movements against environmental pollution from the effects of industrialization, which paid more attention to the inter-relationship between human activities and the natural environment. Using a "systems" approach and computer models, in 1972, Limit of Growth was born, one of the projects of the Club of Rome, an organization of individuals who share the same concern for the future of humanity. Funded by the Volkswagen Foundation, Limit of Growth's work contains international studies, interactions between population, industrial growth, food production, and ecosystem limitations on Planet Earth.

Various ideas about "sustainable development" then flowed more rapidly and became more widespread, especially in the mid-1980s, when the International Union for the Conservation of Nature Influential World Conservation Strategy (1980) or the International Union for Conservation of Nature proposed the concept of Sustainable Development, or a development that considers ecosystem functions and biodiversity so that they continue to be maintained (Humpenöder et al., 2022; Irfan et al., 2020).

However, despite much literature/work related to sustainable development, this concept has yet to be widely accepted. Only later, in 1987, in a conference forum through the Brundtland Commission report, it was stated that Sustainable Development took the concept of "loan" instead of "inheritance," where development meets the needs of the present without sacrificing the ability of the future generations to meet their own needs. In the context of Indonesia itself, the concept of sustainable development was first introduced and outlined in national policy through Presidential Decree Number 13 of 1989 concerning the five years Development Plan (Repelita) and TAP MPR Number II/MPR/1993 concerning Outlines of State Policy. However, long before that, during the Dutch East Indies era, regulations/ordinances related to the environment were issued. As in the Determination of the Governor General of Indenburg in 1916, namely Parelvisscherij, Sponssenvisscherijordonantie - 1916 Number 157 (Arditya Prayogi1, 2022).

This regulation regulates pearl fisheries and sponge fisheries. Then, in 1920, Governor General Decree Number 86, namely Visscherijodonnatie (1920 Number 396), regulates fisheries to protect the condition of fish. Another ordinance in a related field is Kustvisscherijordonnatie (1927 Number 144). Apart from that, there is also an ordinance that is very important for the environment, namely the Hidnder-Ordonnantie (Stbl 1926 Number 226), which was last amended/added to Stbl 1940 Number 450, namely the "nuisance ordinance." In the field of industrial companies, Bedrijfsregelemen-teringsordonnantie 1934 (Stbl 1938 Number 80 jo. Stbl 1948 Number 224) was also issued, as well as many other similar ordinances (Arditya Prayogi1, 2022). Meanwhile, during the Japanese occupation of Indonesia, it could be said that there were no particular regulations regarding the environment(Dwi Kumala Putri et al., 2022).

Several striking differences between the MDGs and SDG's global development goals can be seen in Table 1 below:

MDGs	SDGs
50 percent The target and target is half: halving poverty. The target needs to be more minimal. Many countries have already achieved this	100 percent - The targets and targets are all, entirely, and ultimately to end poverty - One hundred percent of residents' deed birth - requires focus to embrace those who are marginalized and farthest.
From developed countries to developing countries The MDGs assume that poor and developing countries have homework to do. Temporarily, it has developed country support with the provision of funds.	Universally applicable - The SDGs view all countries as having homework. - Each country is obliged to overcome this. - Each country must work together to find funding sources and necessary policy changes.
From the Top (top-down) The MDGs document was formulated by UN and OECD elites in New York without going through a consultation process or citizen meetings and surveys.	From the Bottom (bottom-up) and participatory The SDGs document was formulated by a joint team, with face-to-face meetings in more than 100 countries and citizen surveys.
Partial or patchy solutions 8 Most of the MDGs goals only address the	Comprehensive solution - It contains 17 goals that seek to overhaul structures

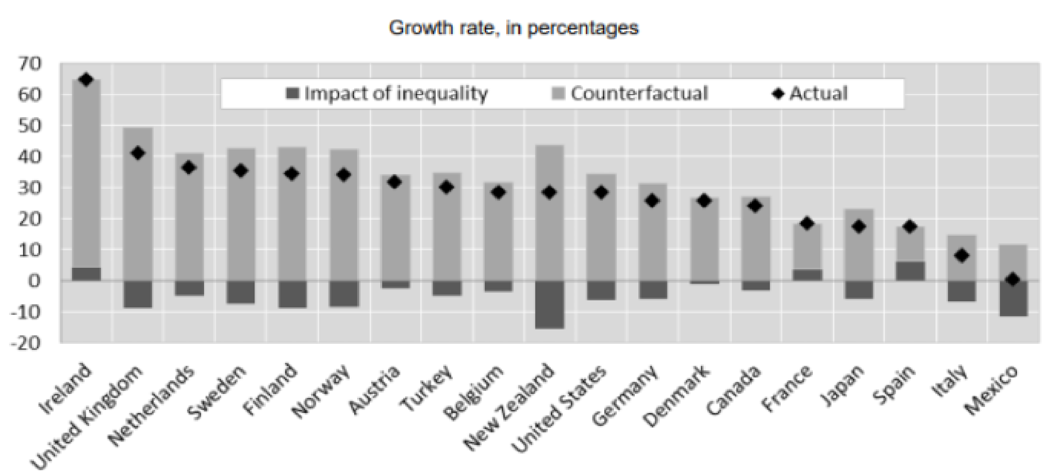
symptoms of poverty. Ecological and environmental problems should be recognized. Inequality needs to receive attention. Thereby, cases with questions about taxes and financing development	and systems - Gender equality - Governance _ - Changes in consumption and production models - Change system taxation - He admitted that the problem of inequality - He admitted that problems with urban

Source : (Firmansyah, 2019).

2. Economic Inequality Causes Reduced Productivity in a Conceptual Framework

The state of the economy is often characterized by GDP per capita and economic growth. However, it is challenging to outline precise interaction methods due to the economy's complexity (van der Meer, 2022). It is difficult to explain how Western countries with similar technology, GDP, and productivity differ immensely regarding their (pre-tax) inequality. He states that it is impossible to put forward a general theory that can genuinely explain how economic inequality interacts with the economy. There is a hypothesis that economic inequality causes reduced productivity due to reduced investment in human capital. The idea is that human resources are needed to use technology and improve work efficiency, that is, factors that increase productivity (van der Meer, 2022). This vision is supported by the finding (Federico Cingano, 2014) that economic inequality leads to stunted economic growth, as shown in Figure 1. According to Cingano, this mainly occurs due to setbacks among people experiencing poverty who do not gain the ability to obtain education and have fewer options in market employment. Additionally, they showed that employees who received pay cuts committed more employee theft and were more dissatisfied with their jobs than those who received the same pay cuts (Cohn et al., 2014). Therefore, increasing inequality may cause workers to experience unfairness in salary payments and layoffs after the economy stabilizes; it is an integral part of sound productivity.

Figure 1: Economic inequality causes economic growth to be hampered



Source:(Federico Cingano, 2014)

Figure 1 The influence of inequality on economic growth in OECD countries between 1990-2010. Note: The chart shows the estimated impact of the observed change in inequality between 1985-2005 on the cumulative GDP per capita growth rate over the

1990-2010 period. The counterfactual is the difference between the actual and the impact of inequality. This figure has been obtained from (Federico Cingano, 2014).

3. Policy Implications of Addressing Economic Inequality

Addressing economic inequality requires a comprehensive approach involving a variety of policy interventions. The IMF recommends a combination of policies that promote inclusive growth, such as investing in education and health, improving labor market institutions, and strengthening social protection systems. The OECD also recommends policies that address the root causes of economic inequality, such as tax reform, labor market policies, and social protection systems. These policies can help reduce the gap between rich and poor groups and promote inclusive growth(OECD, 2016). In addition, policies that encourage financial inclusion and literacy can also help reduce economic inequality. This can be achieved through innovative financial technologies, such as mobile banking and digital payments, which can help reduce the costs of financial services and increase their accessibility. Financial literacy programs can also help improve financial and investment management, thereby increasing the ability of individuals and households to manage finances and build wealth.

4. The role of accounting in sustainable development

The Sustainable Development Goals (SDGs) announced by the United Nations in 2015, set 17 sustainability goals to achieve a desirable environment by 2030. To achieve this goal, the private sector must also incorporate the SDGs into their corporate strategies. The accountant's work directly supports 8 of his 17 SDG goals to achieve. Some of the key SDGs that accountants put into practice in their various roles include quality education, gender equality, economic growth, reducing inequality, security, climate change, justice and strong institutions (Firmansyah, 2019). As part of their professional activities, accountants do more than just prepare financial reports for companies. However, accountants have many other roles and through their role accountants can achieve the Sustainable Development Goals. Both the accountant and the entrepreneur should focus on his SDGs that are most relevant to his industry, sector and industry. This includes tools and methodologies that help companies manage reputational risk, respond to the effects of globalization, digitalization and policy change, and meet investor demands for more transparent reporting.

This guide puts the accounting profession at the forefront of SDG planning and implementation with its expertise (governance, risk management and control, business analysis and decision support expertise), organizational role and ethical commitment. Suggests. Accounting also plays a role in sustainable development through the activities of business economics (Firmansyah, 2019). The analysis of costs and benefits that affect the environment, and the development of innovative practices and pollution prevention policies. This is the job of environmental management accounting (Arditya Prayogi1, 2022).

According to IFAC (2016), 8 of the 17 SDGs and 17 goals are directly related to accounting. Accountants can influence achievements (in Table 1) and, at the same time, transform accounting following new challenges in the company's sustainable development. The most appropriate goals for accountants are: 12.6, 8.3, 17.16 and 17.18. Goal 12 and target 12.6 are the company's sustainable development basis. This relates to incorporating sustainable development criteria into the business's mission, strategy, tactical decisions, and operational policies. As a result, demand for more transparent and quality sustainability reporting (SR) is increasing.

Table 2. Mapping the interconnections of the SDG targets by considering the contribution of accounting

TARGET	TARGET	KEY ACCOUNTANT CONTRIBUTIONS		
4: Quality of Education	3.6	Undertake initiatives to increase the profession's talent pool	Identify innovative ways to contribute to community goals, such as improving finances, literacy	Consider how to address the gap in the number of men and women entering the profession
5: Gender equality	5	Struggle with diversity, especially gender	Create partnership and support initiatives To increase amount women in the field of accounting and finance, as well as role leadership in finance and business-wide.	
8: Worth working and economic growth	1.3	Raise awareness among accountants about the SDGs and the opportunities they create, and help encourage the profession's significant contribution to economic growth.	Continuing commitment and efforts to increase the capacity of the public accounting profession and organizations	Support the development and implementation of globally accepted financial reporting standards used for public and ethical, private and audit sectors
9: Industry, Innovation and Infrastructure	4.5a	Makes it easier contribution professional position to reporting integrated for balancing return taking decision economy and capital markets for the sake of creation mark long term	Accelerate efforts to influence and encourage healthy governance financial management of the public and private sectors	Identify and evaluate investment opportunities in new technology and infrastructure to improve organizational sustainability
12: Responsibility creates Responsibility consumes	6	Provide concise, practical leadership and perspective-based decision making, increasing insight and transparency in the field leading to a more enlightened and inclusive capital markets system.	We help the business world, especially large and multinational companies, implement sustainability practices by integrating sustainability information into governance, management and reporting.	In addition, we are developing support services to help accountants play their role in integrating sustainable development into strategy and operations.
13: Climate for Action	1-3	We support market-based policy initiatives such as: B. Carbon Pricing as a Key Policy Driver to Encourage Increased Efficiency and Investment in New Technologies. Supporting good governance Smart regulations, Legal governance, nationally focused functioning institutions.	Promote and support the consistency, accessibility and usefulness of climate change related disclosure and reporting	Always provide accountants with information about how they can support their organization's efforts to reduce carbon emissions and adapt to climate change

TARGET	TARGET	KEY ACCOUNTANT CONTRIBUTIONS	
16: Peace, Justice, vital institution	5,6	Improve the ability of accountants to monitor and control fraud, corruption and money laundering.	Promote the importance of external audits in the public sector in monitoring and reporting on national efforts to implement the SDGs.
17: Partnership For Achieving Goals	9,13,14, 16, 19	Think together about where the profession can contribute, in particular where its perspective and impact can be valued, and what partnerships and collaborations are possible	

Source: (Firmansyah, 2019)

5. Accounting For Economic Inequality

Economic inequality refers to differences between individuals or groups in the distribution of wealth, wealth, and income.Economic inequality appears in two forms. First, economic inequality can refer to inequality in a society, namely the extent to which society in a country is equal or unequal. Second, economic inequality can be linked to disparities between communities, and especially between countries (Laine et al., 2022). When understanding inequality in society, the economy There are several ways to measure inequality.One of the most common methods is to look at the difference between the highest and lowest incomes in a country. For example, in his book The Spirit Level (2012), he measures economic inequality by considering the income gap between the top 20 percent and the bottom 20 percent in each country analyzed.This measure represents income differences or disparities (Laine et al., 2022).

Bapuji (2015) discusses relationships between organizational and economic alignment and suggests two ways in which economic alignment influences organizational performance. The first is indirectly through human development in society, and the other is through its impact on individual employees and their interactions in the workplace. Increased trust and cooperation also have a positive impact on the workplace. The second impact of economic perceptions on organizational performance lies in the institutions where the organization is located. This is related to the social, political, legal and institutional systems that govern society (Laine et al., 2022). Argues that a certain level of economic inequality is acceptable or desirable for society. A common argument here is that if everyone were equal, there would be less incentive to work hard, be frugal, be entrepreneurial, and be creative. However, high levels of inequality make this a problem. Moreover, we currently live in a time of high and extreme economic outlook in many countries. Oxfam International reports that the richest 1% of people in the world have more wealth than any other country (Martin et al., 2020).

Several types of gaps often hinder a society in its efforts to achieve prosperity, namely: (1) gaps between regions, (2) gaps between sectors, and (3) gaps in the distribution of community income (Sasana, 2009). What causes economic inequality to affect organizational performance is through the institutions in which the organization operates. Economic inequality can be related to social inequality, which refers to a country's equal or unequal society. It can influence workplace interactions and individual employees through human development in society. Economic inequality can also be linked to inequality between different societies or countries. A common way to measure economic inequality is to compare a country's highest and lowest incomes.

6. The Role of Accounting in Reducing Economic Inequality

Accounting can be essential in reducing economic inequality by improving financial management and encouraging transparency. According to the IMF, accounting can help manage finances and assets, thereby increasing the efficiency and effectiveness of resource utilization. Accounting can also promote transparency by providing accurate and reliable financial information that can be used to monitor and evaluate organizational and government performance. This information can identify areas where resources are being misused or underutilized, and corrective action can be taken to address these issues. In addition, accounting can help encourage financial inclusion by providing access to financial services to underserved communities. This can be achieved through innovative financial technologies such as mobile banking and digital payments, which can help reduce the costs of financial services and increase their accessibility. Accounting can also promote financial literacy by providing education and training regarding financial management and investments.

CONCLUSION

Social and economic inequality hinders social development and threatens sustainable economic growth. Accounting plays a role in measuring and reporting economic performance, which helps design effective policies to address existing gaps. Accounting can contribute to reducing economic inequality by providing transparent and accurate financial information for governments, organizations, and society to monitor and assess resource allocation. Institutional economic theory explains market deficiencies arise from interactions between individuals, firms, countries, and social norms. Accounting can also play a role in developing human resources through education and training in the field.

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