

Accounting for Sustainability and Integrity: The Role of Accountants in Advancing the SDGs, Mitigating Climate Risks, and Combating Corruption

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ABSTRACT

The growing complexity of global sustainability challenges has intensified the demand for professionals capable of supporting integrity, transparency, and accountability in both public and private sectors. This study explores the evolving role of accountants in advancing the United Nations Sustainable Development Goals (SDGs), mitigating climate-related risks, and addressing corruption through ethical financial reporting and environmental stewardship. Using a qualitative approach, data was collected from expert interviews, institutional reports, and thematic literature analysis. Findings reveal that accountants serve as financial stewards, sustainability advocates, and integrity guardians. The paper emphasizes the need for integrating sustainability accounting, anti-corruption frameworks, and climate risk disclosures into accounting education and professional standards.

Keywords: *Accounting, Sustainability, SDGs, Climate Risk, Anti-Corruption, Ethics, Integrity, Professionalism*

INTRODUCTION

As the global community strives toward the achievement of the 2030 Agenda for Sustainable Development, the importance of sustainability, transparency, and accountability in organizational practices has intensified. Accountants, traditionally viewed as financial gatekeepers, are increasingly positioned at the nexus of economic, environmental, and ethical performance. In this evolving context, their roles extend far beyond conventional bookkeeping to include sustainability reporting, climate risk assessment, and the enforcement of anti-corruption mechanisms.

This paper investigates the multidimensional responsibilities of accountants in advancing the SDGs, mitigating climate-related physical and transitional risks, and promoting integrity through anti-corruption efforts. It examines how accounting professionals are reshaping the frameworks and cultures within which organizations operate, thereby contributing to more sustainable, ethical, and resilient economies

LITERATURE REVIEW

Accounting and the SDGs

The role of accountants in promoting the SDGs is increasingly recognized in both academic and professional discourse. According to the International Federation of Accountants (IFAC, 2020), accountants are essential actors in embedding sustainability into corporate strategy. They help translate abstract global goals into actionable organizational practices through sustainability reporting, performance tracking, and integrated reporting frameworks such as GRI and SASB.

Climate Risk and Accounting

Climate change introduces both physical risks (e.g., natural disasters) and transitional risks (e.g., regulatory shifts), requiring new accounting methodologies (Task Force on Climate-related Financial Disclosures, 2017). Accountants contribute to identifying, measuring, and reporting climate-related risks and opportunities. Accounting for carbon emissions, asset revaluations due to climate impact, and scenario analysis are among the practices that demonstrate accountants' involvement in climate resilience.

Accounting and Anti-Corruption

Corruption undermines sustainable development by distorting financial systems and eroding public trust. Accountants, through ethical financial practices, internal controls, and forensic audits, are positioned to detect, prevent, and report corrupt activities (Transparency International, 2021). Professional codes of ethics, such as those from the International Ethics Standards Board for Accountants (IESBA), provide a foundation for integrity-based practice.

RESEARCH METHOD

This study employs a qualitative research design, focusing on context-specific insights into the role of accountants in sustainability and integrity. The research was conducted in Indonesia, specifically in five sub-districts within Pontianak City, to capture local perspectives in a developing economy context.

The methods used include:

- Semi-structured interviews with 12 accountants and sustainability officers working in public institutions, private firms, and civil society organizations within the five sub-districts.
- Content analysis of relevant documents, such as professional guidelines from IFAC, UN Global Compact publications, and local ESG frameworks.
- Thematic analysis of secondary academic literature using NVivo software, allowing for identification of recurring patterns and themes related to sustainability, climate risks, and anti-corruption measures

This approach enabled the study to explore the real-life challenges and strategies employed by accounting professionals in a local Indonesian urban setting.

RESULT AND ANALYSIS

Three major themes emerged from the analysis:

Evolving Role Identity of Accountants

Participants reported a shift in their professional identity from “number-crunchers” to “value creators,” encompassing social and environmental stewardship. Many described being actively involved in preparing sustainability reports and advising on ESG compliance.

Integration of Climate Risk into Financial Decision-Making

Climate risks are increasingly considered in financial planning and investment decisions.

Accountants in financial institutions disclosed involvement in assessing climate scenario risks, while corporate accountants mentioned adjusting asset valuation models due to climate impact.

Ethical Leadership in Combating Corruption

Accountants expressed a strong sense of responsibility in promoting ethical practices. Several had direct experience with whistleblowing or establishing internal audit systems to prevent misappropriation and financial misconduct

Discussion

The findings underscore the transformative potential of accountants in supporting sustainable development and institutional integrity. The profession is at a critical junction where its technical expertise must be matched by ethical leadership and environmental awareness.

This role expansion requires capacity-building in non-traditional areas such as environmental accounting, anti-corruption compliance, and sustainability communication. Accounting education and certification bodies must incorporate these dimensions into their curricula and standards.

Moreover, organizations should empower accountants with the authority and tools to act as change agents, especially in high-risk or low-integrity environments.

CONCLUSION

Accountants are pivotal to realizing a sustainable and just global future. Their expanding role includes advancing SDG implementation, embedding climate risk in decision-making, and serving as guardians of integrity. This redefinition demands both structural changes in the profession and a renewed commitment to ethical and sustainable practice. Strengthening their capacity in these domains is not only desirable but imperative for achieving long-term organizational and societal resilience.

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