

## Accountant's Perspective In Employment Aspects

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**Abstrak:** Penelitian ini memberikan penelitian pendahuluan tentang perspektif dalam aspek tenaga kerja di Indonesia sebagai bagian dari tujuan pembangunan berkelanjutan. Pembahasan dalam penelitian ini terkait dengan pentingnya perspektif akuntan terhadap satu aspek Sustainability Development Goals (SDGs) yaitu tenaga kerja. Sampel dalam penelitian ini ditujukan untuk memperoleh perspektif akuntan terhadap isu tenaga kerja, salah satu aspek dari SDG yang digunakan sebagai objek dalam penelitian ini. Data dikumpulkan dari kuisioner yang ditujukan kepada akuntan Indonesia yang memiliki pengalaman kerja minimal 5 tahun sebagai akuntan. Terdapat 52 kuisioner yang telah disebar dan diisi dalam semua jawaban. Responden terdiri dari 2 akuntan publik, 6 akuntan manajemen, 30 akuntan pendidik, 4 akuntan pajak dan 10 akuntan pemerintah. Terdapat 11 pertanyaan dalam kuisioner, satu pertanyaan tentang perspektif akuntansi dan pemahaman akuntan terhadap tenaga kerja secara umum, dan pertanyaan lainnya terkait dengan tenaga kerja yang tertuang dalam SDG. Hasil penelitian ini menunjukkan bahwa akuntan cukup memahami terhadap aspek tenaga kerja sesuai dengan SDG dan akuntan Indonesia menyadari bahwa tenaga kerja penting dalam perspektif mereka. Masalah keberlanjutan yang diatur dalam panduan global SDG harus menjadi pembahasan penting yang dapat dipahami oleh setiap anggota dari profesi akuntan Indonesia untuk meningkatkan cakupan bidang akuntansi bukan hanya dalam area penelitian saja namun juga harus termasuk dalam dunia praktis profesi akuntan.

**Kata kunci:** pespektif akuntan, tenaga kerja, sustainability development goals.

**Abstract:** This study provides a preliminary research of accountant's perspective in employment aspect in Indonesia as a part of Sustainability Developments Goals (SDGs). The discussion was subject to importance accountant's perspective related to one aspect of SDGs namely employment. This study was aimed to obtain accountant's perspective on employment issues, one aspect of SDGs. The data were collected from questionnaires addressed to Indonesian accountants who have work experience at least 5 years in that field as an accountant. There were 52 questionnaires which were spread and filled in all the answers. The respondents consisted of 2 public accountants, 6 management accountants, 30 education accountants, 4 tax accountants and 10 government accountants. There are 11 questions in the questionnaire, one question is about accountant's perception of importance and understanding on employment in general, and the others are related to employment contents in SDGs. The study suggested that Indonesian Accountants consider to understand on employment aspect in line with SDGs and Indonesian Accountants consider that employment was important in their perspective. Sustainability issues regulated in a global guide SDGs should be an important discussion that could be understood by every member of the Indonesia Accounting Profession for improving accounting field not only in research areas but also have to reach on the accounting profession areas practically.

**Keywords:** accountant's perspective, employment, sustainability development goals

## 1. Introduction

Employment has become a problem in the world in line with the reason of human beings to meet their needs. The world faces a huge challenge of creating productive jobs for its expanding labor force, this challenge is global in three ways First, inadequate availability of productive jobs is now a worldwide phenomenon, affecting both North and South. Second, global forces such as cross-border flows of trade, capital and labor now have important consequences for employment in individual countries. Third, international economic policies are now almost as important as national policies for expanding opportunities for productive employment in less developed countries, where most of the world's workers live and where almost all of its new workers will live. (Ghose, 2008).

The problem in developing countries can be solved by improving

the employment situation because it often reduces poverty and this generally occurs in two different ways. First, when employment in the formal segment grows faster than the labor force, some of the self-employed and casual wage laborers move into full-time productive jobs. Second, when government policies successfully direct investment into the non-formal segment of the economic, underemployment of some of the self-employed and casual wage employment declines and their productivity and income increases (Ghose, 2008).

In Indonesia context, in the 1980s approximately 55 percent of Indonesia's working population was concentrated in the agricultural sector but recently this number has been reduced to 40 percent. The Asian Financial Crisis that erupted in the late 1990s, however, reversed these developments temporarily and caused

the country's unemployment rate to reach over 20 percent, with underemployment rising equally rapidly. Most of the people that lost their jobs in urban areas went to join the - already large - informal sector in rural areas (particularly in agriculture). Although Indonesia has been experiencing robust macroeconomic growth in recent years and, in many ways, can be regarded as recovered from the crisis, this informal sector - both rural and urban - still plays an exceptionally large role in Indonesia's economic today. Although it is difficult to pinpoint the number exactly, it is estimated that between 55 and 65

percent of employment in Indonesia can be called informal. Today, around 80 percent of this informal employment is concentrated in the rural areas, particularly in the construction and agriculture sectors.

With around 250 million people, Indonesia is the fourth most populous country in the world (after China, India and the United States). Moreover, the country has a young population as around half of the total population is below the age of 30 years. Combined, these two features imply that Indonesia currently contains a large labor force; one that will grow larger in the foreseeable future.

**Tabel 1. Indonesian Labor Force**

	2010	2011	2012	2013	2014
Labor Force	116,527,546	119,399,375	120,320,000	120,170,000	121,870,000
Working	108,207,767	111,281,744	113,010,000	112,760,000	114,630,000
Unemployed	8,319,779	8,117,631	7,310,000	7,410,000	7,240,000

Source: Statistics Indonesia

The agriculture sector of Indonesia continues its leading position regarding absorption of Indonesia's workforce.

The table below indicates the top four sectors that absorbed Indonesia's workforce in 2011 and beyond. These

numbers represent percentages of the total Indonesian workforce.

**Tabel 2. Indonesian Workforce**

	2011	2012	2013	2014 <sup>1</sup>
Agriculture	42.5	39.9	39.2	40.8
Wholesale Trade, Retail Trade, Restaurants and Hotels	23.2	23.6	24.1	25.8
Community, Social and Personal Services	17.0	17.4	18.5	18.5
Manufacturing Industry	13.7	15.6	15.0	15.4

<sup>1</sup> data from February 2015

Source: Statistics Indonesia

Vulnerable employment (unpaid workers and own-account workers) for both men and women is rather high in Indonesia compared to developed countries and its regional peers. For Indonesian men this number reaches around 60 percent of the country's total male employment force during the last decade, while this number is around 70 percent for women. Many that fall in the category of vulnerable employment belong to the informal sector.

From the above description, field work in agricultural sector is now becoming to be left by people in Indonesia gradually, because they prefer to seek employment in urban areas with

the reason is to improve their living standards. However, the actual employment in the agricultural sector is very important due to the growth of the population, people still need food automatically supplied from the agricultural sector. Therefore, people must be aware to keep working in this field. Certainly, this needs to be supported by government policies to regulate employment in the agricultural sector, which ensures the people welfare who work in it.

Therefore, employment could be considered either MDGs perspective and SGDs perspective. The MDGs dealt only with developing countries and only

addressed to a limited degree captured all three dimensions of sustainability. In contrast, the SDGs deal with all countries and all dimensions, although the relevance of each goal will vary from country to country. The proposed Sustainable Development Goals (SDGs) offer improvements rather than the Millennium Development Goals (MDGs). SDGs not only address some of the systemic barriers to sustainable development but they also offer better coverage of, and balance between, the three dimensions of sustainable development –**social, economic and environmental**– and **the institutional/governance aspects**. In the Open Working Group (OWG) proposal for SDGs it is a core identity along with equity and poverty paragraph 3 states that “Poverty Eradication, Changing Unsustainable And Promoting Sustainable Patterns Of Consumption And Production And Protecting And

Managing The Natural Resource Base Of Economic And Social Development Are The Overarching Objectives Of And Essential Requirements For Sustainable Development”. (Open Working Sustainability Development Goals, 2015).

Sustainability issues are related to Sustainability Accounting Standards Board (SASB), a registered non-profit organisation in the United States (US), was officially launched on 4 October 2012. SASB’s stated mission is to develop and disseminate industry-specific accounting standards for material sustainability issues for the purposes of integrated reporting.

Economic growth mostly refers to changes in Gross Domestic Product (GDP) which is commonly used as a proxy for a country’s material living standards (also referred to as economic welfare). GDP also has the potential to explain and forecast the level of

employment, since fluctuations in economic output induce changes in labor. Other conditions that make economic growth more meaningful are inclusiveness (benefits also reaching out the most vulnerable sectors of a society in terms of income) and sustainable (respecting the environmental, economic, and social sources – or wealth – that determine growth possibilities in the long run and more broadly human being).

From above explanation, SDGs aspects could influence broad aspects in a country including employment. Therefore, people must consider about those as important factors to increase all aspects in economic. Employment strongly support the economic in a country because if there is absence of labor, economic in a country will be disrupted even in the worst condition, the economic will be ruined.

The definition of the sustainability has been ubiquitously applied. One of the views suggests that it termed by some academics reflexive environmental law. Reflexive environmental law is an approach in which industry is encouraged to ‘self-reflect’ and ‘self-criticise’ the environmental externalities that result as a product of their activity, and thus act on these negative social impacts in a way that dually safeguards growth and protects the environment (Eric, 1995).

The following important issues are poverty and high unemployment rates occurred in developing countries, especially in Indonesia. One profession should consider about this condition is accountants. The presence of accountants is very important in economic of a country. One of accountant roles in the economic is especially setting accounting standards policies which regulates the economic

through the private sectors. It could make a positive contribution more widely in terms of the company which influence economic in a country as well. Direct impact between accountant and employment is employment still assumed as expenses.

Up to now there is no research which highlight directly to employment in SDGs sense. However, the researches can be based to conduct research related to accountant's perspective on employment related to SDGs as broad sense especially in economic of a country. In accounting researches still conduct research directly to contents of sustainability itself, but those only conduct related to sustainability report. Lusher (2012) proved that the accounting profession has taken an active role in addressing sustainability issues, and, perhaps, it will be expected to take the lead in developing the standards that will establish a feasible

sustainable green accounting process. Accounting professionals are prepared to provide essential guidance to help organizations achieve long-term financial, social, and environmental accountability.

Besides that, currently there are several studies that related to sustainability. As we know, that sustainability in general is a part of the SDGs. Spence et al., (2012) argue that the importance of environmental sustainability is being recognised by mainstream business practices in many sectors. Challenges relating to resource depletion and the production of green house gases are attracting increasing attention owing not least to regulatory, supply chain, reputational and consumer pressure.

Zvezdov (2011) argued that involvement of accountant in sustainability is essential. It is not his technical expertise that makes them

essential for supporting sustainability accounting but their role as gatekeeper as sustainability related information in organization. Therefore, from the different view, this research have research question about accountant's perspective on employment aspects related to SDGs. Furthermore, Bellringer et al., (2011) highlighted on local government accountant's perspective related to sustainability that local governments were prompted to engage in sustainability reporting for reasons of leadership, accountability, and financial incentive; and by a need to bolster important internal stakeholders. Sustainability reporting by local governments does not appear to be motivated strongly by an idealistic desire to ensure a sustainable world, but more by pragmatism and economic rationalism.

Williams (2015) focused on the local government accountants'

perspective towards their current and potential role in the sustainability reporting process and to explore potential factors influencing the further development of their role. Williams argue that accountants are supportive of involvement in sustainability reporting, but their actual level differs significantly from the level of involvement they believe they should have, pointing to the existence of an execution gap. Potential factors are investigated, highlighting the limited integration of sustainability beyond the organisational level, the lack of understanding of sustainability by accountants and the current need for further up-skilling by accountants. Furthermore, Moore and Poznanski (2015) argued that accountant just consider in sustainability development related to sustainability reporting the current state of sustainability reporting



lacks useful information for decision-making.

Besides related to sustainability report, in accounting researches consider employment as capital intellectual. The term of intellectual capital was first introduced by Kenneth Galbraith in 1969 who believed that there are more than just a definition enterprise intelligence capabilities, but also required intellectual action. Researches related to capital intellectual conducted such as by Bontis et al., (2000), Clarke et al., (2010), Berzkalne and Zelgalve (2013) who divided capital intellectual as capital employed efficiency (CEE), human capital efficiency (HCE) and structural capital efficiency (SCE).

In Indonesia, the phenomenon of intellectual capital has begun to grow, especially since Indonesia of Financial Accounting Standards No. 19 on Intangible Assets authorized. The

standard mentioned that intangible asset is an identifiable non-monetary assets and has no physical form and held for use in generating or deliver goods or services, leased to other parties, or for administrative purposes.

From the previous researches. There are two main of accounting researches. First, related to sustainability, accountant's perspective just considers and highlights on sustainability reporting. First, employment is assumed as intellectual capital in the business entity. Therefore, study examines accountants perspective in Indonesia in different perspective other than the previous studies.

As already mentioned in the previous section, SDGs are intended not only for developing countries but also for all countries. One of the factors contained in the SDGs is employment, which the goals are improving sustained, inclusive and sustainable

economic growth, full and productive employment and decent work for all. The study provides a preliminary research of accountant's perspective in employment aspect in Indonesia as a part of sustainability developments goal objectives. This research will be beneficial in providing of SDGs in accounting field and may become a basic study for future studies. The discussion is subject to importance accountant's perspective related to one

## 2. Methodology

Sample for this study was targeted to obtain accountant's perspective on employment issue, one aspect of SDGs, used as object in this study. The data were collected from a questionnaire addressed to Indonesian accountants who have work experience at least 5 years in that field as a accountant during July-August 2015. There were 52 questionnaires which were spread and filled in all the

aspect of SDGs namely employment. A general question is developed for this study as what is accountant's perspective in Indonesia about employment aspect?' This study attempts to provide evidence about accountant's perspective about employment aspect as a part of SDGs. In addition, this study may contribute a new perspective in accounting study which is sourced current issue in the world such as SDGs issue.

answers. Respondens consisted of 2 public accountants, 6 management accountans, 30 education accountants, 4 tax accountants and 10 government accountants. There are 11 questions in the questionnaire, one question is about accountant's perception of importance and understanding on employment in general, and the others are related to employment contents in SDGs. In addition, there is one open question

which accountants may give explanation about employment in their perspective.

The answers from the questionnaire were analyzed in a Likert Scale, in the range of one to four, from very unimportant to very important and

**3. Findings And Discussions**

From the answers of questionnaire, findings were gathered and based on descriptive statistics, this study acquires

very not understand to very understand, respectively. Descriptive analysis was used to examine whether there were any differences of accountant’s perspective in their opinions about the importance and the understanding of employment items of SDGs.

result of accountant’s persepective on employment aspect in general :

**Table 3. General Accountant’s Perspective On Employment Issues**

Mean	Level of Understanding		Mean	Level of Importance	
	Max	Min		Max	Min
3.02	4	1	3.42	4	2

From the table 3.1, generally accountants understand and consider that employment is important in their work field, one part of economic issues in a country especially in Indonesia. However, there is an accountant doesn’t understand about employment and less consider about how important employment related to their work field. Accountants who understand and consider employment is important,

argued that employment is one of important aspect in Indonesia economic with the reasons in many areas for examples as follows :

1. Outsourcing may tend to place employees to the unsure position. Therefore, it must be law enforcement which regulates to limit outsourcing terms because currently employee are always disadvantaged by unclear

- outsourcing rules. Supposedly those who have passed the deadline as outsourced workers need to be recognized as a permanent employee.
2. Labor issues greatly affect the investment climate in Indonesia and local and foreign companies, because it will have an impact on the inflation rate, the role of government to ensure legal certainty of employment is a very important factor in maintaining economic stability.
  3. Wages regulation : if the company is insolvent, wages payment of employees should consider as a main priority. Unpaid wages need to be recognized as a company debt.
  4. The Indonesian health and safety of employees still tend to be less attention so companies need to provide great care in meeting the standards for workers
  5. In the field of public accounting of labor issues become important because of the low minimum wage labor resulted concerned justify taking action which is not allowed in order to earn additional income outside of the prescribed rules. Government through legislation that created also less strict in setting labor / civil servants. This is because the proportion of personnel expenditure greater than the capital expenditure/goods which can be used for the national economic, but of personnel expenditures incurred that there are some unscrupulous employees who are not productive, resulting in wasteful expenditure.
- Furthermore, related to employment as one of SDGs aspect, there are two parts perspective. Firstly, how understand accountants in employent. Secondly, how accountants consider employment is important. Below, the result of level

of understanding in accounting as follows :

**Table 4. Level of Understanding From Accountant’s Perspective On Employment Issues as Part of SDGs**

No.	Level of Understanding					Standard Deviation	Value	Validity Remark
	Mean	Max	Min	Modus	Standard			
1	2.87	4	1	3	0.65765	0.61	Valid	
2	3.02	4	2	3	0.61006	0.69	Valid	
3	3.12	4	2	4	0.64637	0.57	Not Valid	
4	2.63	4	1	3	0.65765	0.67	Valid	
5	2.79	4	1	3	0.69555	0.70	Valid	
6	2.81	4	1	3	0.62743	0.51	Not Valid	
7	3.13	4	2	4	0.65765	0.72	Valid	
8	2.90	4	1	3	0.7211	0.68	Valid	
9	2.88	4	1	3	0.73174	0.63	Valid	
10	2.94	4	2	3	0.63903	0.76	Valid	
Mean	2.95						Reliability = 0.73	

From table 3.2, accountant’s perspective on employment as one aspect of SDGs how understand accountants in employment related to their field works. There are 2 numbers not valid, so these numbers are not discussed. Generally, accountants understand that as follows :

1. Generally, accountants understand that sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic

product growth per annum in the least developed countries.

2. Geneally, accountants understand that achieving higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value-added and labor-intensive sectors.

3. Generally, accountants understand that employment will improve progressively, through 2030, global

- resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead.
4. In general, accountants understand that by 2030, achieving full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.
  5. In general, accountants understand that taking immediate and effective measures to secure the prohibition and elimination of the worst forms of child labor, eradicate forced labor and, by 2025, end child labor in all its forms, including the
- recruitment and use of child soldiers.
6. In general, accountants understand that protecting labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.
  7. In general, accountants understand that by 2030, devising and implementing policies to promote sustainable tourism that creates jobs and promotes local culture and products.
  8. In general, accountants understand that strengthening the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all.

In addition, table 3.3 below shows that accounting perspective summary related

to how importance employment issues as part of SDGS as follows :

**Table 5. Level of Importance In Accountant’s Perspective On Employment Issues as Part of SDGs**

No.	Level of Understanding				Std Dev	Validity	
	Mean	Max	Min	Mod		Value	Remark
1	3.15	4	1	3	0.60665	0.53	Not Valid
2	3.25	4	2	3	0.68241	0.62	Valid
3	3.42	4	2	4	0.60541	0.46	Not Valid
4	3.00	4	1	3	0.74096	0.70	Valid
5	3.13	4	1	3	0,65765	0.66	Valid
6	3.03	4	1	3	0,73994	0.61	Valid
7	3.36	4	2	4	0,74122	0.78	Valid
8	3.15	4	1	3	0,69690	0.58	Not Valid
9	3.11	4	1	3	0,75806	0.67	Valid
10	3.13	4	2	3	0,65765	0.63	Valid
Mean	2.95					Realibility = 0.70	

- In general, accountants consider important that achieving higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value-added and labor-intensive sectors.
- In general, accountants consider important that improving progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead.
- In general, accountants consider important that by 2030, achieving full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.
- In general, accountants consider important that by 2020, substantially reducing the

proportion of youth not in employment, education or training.

5. In general, accountants consider important that taking immediate and effective measures to secure the prohibition and elimination of the worst forms of child labor, eradicate forced labor and, by 2025, end child labor in all its forms, including the recruitment and use of child soldiers.
6. In general, accountants consider important that by 2030, devising and implementing policies to promote sustainable tourism that creates jobs and promotes local culture and products.
7. In general, accountants consider important that strengthening the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all.

Table 3.2 and table 3.3 show that indirectly accountants in Indonesia pay attention in employment as important issues in Indonesia economics. Therefore, actually things related to the employment aspects have been concerned by the Indonesian accountants broadly in line with the employment aspects set out in the SDGs.

#### Sustainability Framework

stresses the importance of the accountants' role as change agents by influencing companies to integrate sustainability into every facet of the organizations "their mission, goals and objectives, strategies, management and operations, definitions of success, and stakeholder communications" (IFAC, 2011). Employment aspects in SDGs have given guidance for professional accountants to assess they understand and consider it is important in their field work. As current important issues



related to sustainability and accountants role, how far their perspective to employment especially in Indonesia.

Employment issues as part of SDGS as well as current sustainability issues which have been concerned by professions including accountants are important issues in world economic because things related to employment including work labor must get justice in their work field. Currently, still many problems are occurred in employment especially in Indonesia such as low wages, injustice treatment from employer, employees are still not consider as important contribution aspect in company or organization success. As concerned that the growth and success of the company can not be separated from the participation of employees.

Accountant is a profession that plays a role in the Indonesia economy, because the profession has a very

influential professional associations and frequently requested to give good input by Government when making policy related to accounting. Based on the results of questionnaires, actually in general they have understood about employment issues which are in line with employment aspects of the SDGs. The presence of SDGs as well as GRIs that always have put sustainability both in the organization and in the economy should motivate accountant to conduct directly and indirectly in the rules of accounting standards drawn up by the agency professional accountants. Sustainability issues are regulated in a global guide SDGs or other sustainability should be an important discussion that can be understood by every member of the Indonesia Accounting Profession Indonesia for improving accounting field not only in research but also have to reach on areas of the accounting profession such as

conducting relevant input on material environmental, social and governance

#### 4. Conclusion

Accountants are involved in this research because accountant have many roles in a country economics. From current issue, this study raises to acquire accountant's perspective in employment aspect as one of SDGs. After analyzing questionnaire were spread to accountants, it was concluded that accountants consider to understand that employment aspect in line with SDGs and accountants consider that employment is important in their perspective. Sustainability issues are regulated in a global guide SDGs or other sustainability should be an important discussion that can be understood by every member of the Indonesia Accounting Profession Indonesia for improving accounting field not only in research areas but also have to reach on the accounting

(ESG) issues.

profession areas. Accounting Standard Board must take important roles for involving current issues especially in economic field into accounting field in order members of accountants to have awareness in world issues especially related to current sustainability issues.

Lack of literatures related to this area of field causes limited source to develop this study. However, number of studies can be linked into this topic of research such as sustainability studies and intellectual capital studies.

This study can be preliminary study which raises current issue in sustainability accounting field. It must be considered that current accounting is not only related to numbers in financial statements but it can be useful in many areas such as environmental or social issues can be adopted in accounting fields. Therefore, this study can be

starting point to develop employment issues as future research in order to

enrich accounting field as multiparadigm knowledge.

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