

## **The role of Management Accounting practices in supporting business performance as part of quality education in the Sustainable Development Goals (SDGs)**

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**ABSTRACT :** *This study examines the importance of implementing sustainable development goals (SDGs) related to the educational quality, which is the fourth of the 17 SDGs. The aim of this research is to offer an overview of the quality of education, which is very important for improving human resources in Indonesia. This research adopts a qualitative approach with a literature review and descriptive approach. This study obtained data from a literature review drawn from publications and journal. This study resulted in a collaboration between the role of strategic management accounting in developing the quality of education in Indonesia with methods such as good planning, appropriate decision-making, and effective human resource management in supporting the achievement of sustainable quality education development in Indonesia.*

**KEYWORDS -** *Sustainable development goal, quality education, management accounting strategy and management accounting practices.*

### **I. INTRODUCTION**

The United Nations (UN) approved the Sustainable Development Goals (SDGs) as a worldwide agenda and approved on September 25, 2015. The Sustainable Development Goals (SDGs), which comprise 17 of 169 preset targets to address global concerns, represent this approach, one of which is the quality of education, which is included in goal number 4 of the 17 main goals. The Sustainable Development Goals (SDGs) have been agreed upon globally to realize sustainable development, which faces problems in sustainable development. (Siti et al., 2022). Sustainable development is a fundamental goal in building a sustainable future for all. Sustainable development has become a key issue in an era of significant technological development (Aziz & Najicha, 2024).

The government has established a 12-year compulsory education program from primary to secondary education in Indonesia regardless of economic background. This is an implementation of Article 31 paragraph 2 of the 1945 Constitution, which states that "Every citizen shall be required to attend primary education and the government shall be required to finance it." However, in practice, according to data from the Central Statistics Agency in 2025, around 11.37% of the population still did not have an education certificate, while another 23.90% had only completed elementary school (SD). At the next level, 22.48% of the population has a junior high school (SMP) diploma or equivalent, and 31.25% has a senior high school (SMA) diploma or equivalent, while only about 11% of the total population has pursued higher education. It is known that 42.25% of Indonesians aged 15 years and above have completed 12 years of compulsory education, while the rest have not fulfilled this obligation (Haq, 2025).

The results of school evaluations through the National Assessment (AN) in the 2025 Education Report indicate that 35% of students have difficulty understanding learning concepts (Putra, 2025). This means that 35% of students experience difficulties in participating in learning activities at their level. Students also have difficulty following basic mathematics lessons to understand thoroughly. Janati & Carina (2025) revealed that according to Ministry data, 290,000 teaching staff or teachers do not have the appropriate educational qualifications, such as a Diploma 4 (D4) or Bachelor's degree (S1). This shows that there are still teachers who do not meet the minimum requirements in accordance with Law Number 14 of 2005 concerning the regulations for teachers and lecturers as professional personnel.

Quality education is highly desirable for the advancement of a nation, not only as a means of shift for the next generation, but also for the next generation to become agents of procedure in order to bring about real change (Safitri et al., 2022). Alifah (2021) stated that the educational quality remains a serious issue in recent times. Education plays a crucial part in raising a new generation capable of innovation and becoming agents of change. Good quality education plays an important role in developing the quality of human resources who will compete at the local and global levels with diverse teaching methods that have a positive impact. The development of quality education is expected to improve the Human Development Index (HDI) and the nation's competitiveness (Syahreal et al., 2025).

Companies are one of the key players in supporting the success of the SDGs through their commitment to society, the environment, and social issues (Nina et al., 2024). Companies must implement the Triple Bottom Line, which encompasses corporate social, environmental, and economic responsibility in order to achieve sustainability through corporate commitment and responsible business practices, as well as a long-term and sustainable focus (Anugrah et al., 2023). After committing to the Sustainable Development Goals (SDGs), various companies must be active in these activities to resolve various issues that are the focus of global concerns (Hawa et al., 2022). This is reinforced by the concept known as Sustainable Development Goals, which is currently a global trend.

Accounting methods in strategic management prioritize the survival and long-term performance of the company, as well as the company's external environment, including clients and competitors (Fayyaza et al., 2025). Accounting is currently very important for the activities of various businesses around the world. Silaban et al. (2025) argues that the role of management accounting has undergone significant developments in business practices and the technology used. Management strategies are designed and implemented in accordance with the various needs of companies and stakeholders in order to understand activities while protecting, maintaining, and improving the resources that will be needed in the future (Long, 2021). Simmonds (1982) The person who first coined the phrase "Strategic Management Accounting" argued that the purpose of strategic management accounting is to facilitate the analysis of company data and competitor data in order to plan and develop business strategies. Strategic management accounting can provide information, evaluation, and monitoring of company financial data regarding the costs that will be incurred by company programs, particularly in the area of high-quality education within the framework of sustainable development.

Stakeholder theory is a conceptual framework that elucidates the interaction between an organization and its stakeholders, defined as groups or persons capable of influencing or being impacted by the company's activities in the pursuit of its objectives (Freeman, 1984). This theory explains that companies have a responsibility to provide relevant information to stakeholders regarding the impact of their activities on the educational quality. The role of the private sector in this case is to provide programs to the community that improve the quality of education in the surrounding environment and more broadly. This theory is relevant to sustainability goals because it focuses on maintaining economic balance and social needs, including education (Yusuf & Pratama, 2020).

Sustainable Development Goals (SDGs) is an action in implementing sustainability that forms the basis of the development framework and deliberations of countries around the world as a replacement for the Millennium Development Goals (MDGs) that ended in 2015 (UNDP & World Bank Group, 2016; Woodbridge, 2015). Indonesia is committed to achieving the SDGs and has a responsibility to ensure that the SDGs can be achieved for domestic progress (Anggraini et al., 2023). These SDGs have several objectives that will guarantee a decent life and promote well-being for people of all ages, one of which is quality education, which is an important foundation for good human resources. This is because the quality of education is still uneven across regions. Evi et al. (2023) The lack of education has resulted in the quality of human resources falling far short of expectations.

Quality education is education that facilitates the scope and methods for developing students' potential holistically, with the aim of enabling students to acquire broad knowledge, creativity, and a broad perspective. Magfiroh & Nugraheni (2024) mentioning that there are several ways to implement sustainable development in education quality, such as reviewing equitable education and supporting learning opportunities for all groups. Another factor is discipline, which must be achieved by improving the quality of education provided by teachers who play an active role in implementing relevant practices or teaching methods (Ratnasari & Nugraheni, 2024). This factor can improve the educational quality provided by teachers who are competent in teaching. Therefore, in providing professional education to their students, teachers must have excellent knowledge and skills in their field (Risdiyani, 2021). Aswedi (2025) According to him, effective management strategies can improve the curriculum by keeping up with technological developments so as not to be left behind in the digital age.

The purpose of this research is to examine the role of strategic management accounting with business performance support in supporting the achievement of sustainable development goals (SDGs) focused on quality education. Specifically, this study seeks to address the challenges of strategic management accounting with business performance support in companies and provide recommendations for improving the quality of education. Thus, it is anticipated that the findings of this study will aid in the creation of more sustainable and successful strategic management accounting procedures that enhance corporate performance.

## II. METODE

To collect theoretical data, this study employs a qualitative descriptive research technique with a descriptive strategy that involves reading and analyzing literature pertaining to the research subject. This study examines SDGs with a systematic literature review that focuses on the quality of education with the aim of achieving goal number 4 of the 17 main goals. This process involves the use of theories from various sources,

such as books, journal articles, and other related studies, which are used as references to help solve research problems. After the data was collected, the analysis was carried out by categorizing the information found based on themes relevant to this study, such as the basic concepts of SDGs and the application of SDGs in the quality of education. Each piece of literature analyzed was reevaluated to determine the value of each understanding's contribution to the relationship between the quality of education and SDGs

### III. RESULT

The application of strategic management accounting in supporting quality education from the Sustainable Development Goals (SDGs) is one of the important things to support the success of the SDGs. Therefore, the author conducted a literature review study in the field of SDGs by understanding, identifying, and evaluating, as well as making effective plans from several results presented in the table below.

Researcher & Year	Research Title	Research Results
(Beyene & Erika, 2025)	Education for sustainable development: analyzing research trends in higher education for sustainable development goals through bibliometric analysis.	It is impossible to overestimate the significance of higher education in promoting sustainable development, yet there is still a large body of research on this crucial subject. The findings demonstrate that throughout 2018 and onwards, there has been a notable focus on scientific output pertaining to sustainable development in higher education, which peaked in 2022 and then began to decline in 2023.
(Kusumaningrum et al., 2023)	A Bibliometric Review of Research on Education for Sustainable Development, 2019-2023.	The five main categories of ESD research trends are as follows: 1) sustainable development (ESD) in the context of learning; 2) ESD related to education programs and policies; 3) ESD related to learning and teaching in practice; 4) ESD related to achievement or competence in sustainable learning; and 5) ESD related to continuous evaluation.
(Ratnasari & Nugraheni, 2024)	Improving the Quality of Education in Indonesia to Achieve the Sustainable Development Goals (SDGs).	The state of education in Indonesia remains a long-standing problem, but only a few provinces in Indonesia have implemented the SDGs, which means that many provinces have yet to implement measures to improve the educational quality. The execution of the SDGs still faces many obstacles, such as cultural differences, the accessibility of schools, low competence, and inadequate workforce due to remote locations.
(Magfiroh & Nugraheni, 2024)	Analysis of the Implementation of Sustainable Development Goals (SDGs) in Efforts to Improve Quality Education in Indonesia.	In Indonesia, the state of education remains a major concern due to its low quality. To improve this situation, appropriate measures are needed. On a broader level, challenges such as a complex and confusing curriculum, unequal access to education, and unsuitable teachers are the main causes of the problems that exist.
(Syahreal et al., 2025)	Literature Review: The Role of SDGs (Sustainable Development Goals) in Quality Education in Rural Areas	The SDG on quality education requires a holistic and inclusive approach. The role of individuals such as Quran teachers, community initiatives, and the optimization of local institutions such as Village-Owned Enterprises (BUMDes) are important.

The results of the study in the table above provide an overview of the results of research on the achievement of Sustainable Development Goals (SDGs) with a focus on the fourth main goal, namely quality education. This study describes various ways to obtain equitable, inclusive, and quality access to education.

A study conducted by Beyene & Erika (2025) emphasizing that education is fundamental to improving economic progress, the environment, and social sustainability, which are important factors in principles recognized in various fields as academic disciplines. The advancement of a community's economy, society, and culture depends on the close connection between sustainable development and higher education institutions. Higher education institutions in several countries are working together to develop strategies that encourage the

establishment of international knowledge networks on sustainability. By encouraging the creation of new knowledge, cultural norms and values, and awareness among future generations, this will be essential for furthering sustainable development.

Study Kusumaningrum et al. (2023) highlights that in order to build the knowledge and attitudes necessary to produce a sustainable community environment, every person must have a sufficient education. Good education can foster sustainable values, attitudes, and behaviors among future generations globally, which is key to achieving the SDGs. The most effective means of fostering and implementing the principles of sustainable development is via education. Furthermore, education is crucial as the most effective way to advance human growth and enhance human quality in order to address a variety of potential issues.

Study Ratnasari & Nugraheni (2024) states that education is one of the basic needs that enables a person to understand everything they need to know about many things. Education should be part of everyone's life, but in this era of globalization and technological advancement, the role of education is very important. Good education can change people's behavior because education has the power to improve the quality, progress, and personality of a nation. However, progress in Indonesia is still far from the sustainable development goals (SDGs). The current state of education is still too dependent on the system in the SDG agenda planning. Thus, in this case, the achievement of proper education is largely hampered by educational disparities. Large cities have much better educational conditions compared to more disadvantaged areas, areas outside the province, and poor areas.

Study Magfiroh & Nugraheni (2024) emphasizes that one of the determining factors for a country's progress is the quality of its education. In Indonesia, the education system is very poor. This can be seen from poor management, lack of government support, imbalance of facilities and infrastructure in many cities and villages, and educational standards that are still far from the norm. By addressing these problems, the Sustainable Development Goals (SDGs) initiative will create the groundwork for raising educational standards globally, including in Indonesia. Improving education in Indonesia will support the role of the SDGs, including increasing the human development index for education. However, there are problems such as the lack of quality teachers, teaching methods, and supporting facilities.

Study Syahreal et al. (2025) Emphasizing SDGs in the field of quality education is urgently needed by rural communities, especially those located far from any access or in remote areas. To achieve quality education goals, greater investment in educational infrastructure is required. This includes developing child-friendly facilities and increasing the number of qualified teachers. Synergy between the government, community, and private sector is key to overcoming educational disparities, especially in areas with limited access. This collaboration is important to ensure that inclusive, equitable, and quality education can be enjoyed by all levels of society.

The combined results of this study confirm that quality education plays an important role in human resources, which will have a broad impact on the economy, social factors, and the environment. This needs to be supported by the government and the private sector in order to achieve progress in Indonesia. With the equitable advancement of a quality education system, the country will change for the better and the economy will improve with the quality of human resources.

Sustainable Development Goals (SDGs) in the field of quality education play a crucial role in a region or nation (Syahreal et al., 2025). The SDGs aim globally for sustainable development in pursuing quality education for the advancement of a country (Siti et al., 2022). Education is such an important factor that it forms the foundation of human resources, which can have a positive impact globally in terms of the economy, culture, and the environment (Juniadi & Heriyanto, 2021) argues that equality in education, which is a key factor, can preserve a healthy environment and eliminate negative prejudices. By maximizing the role of education, which Indonesia has planned since the inception of the 17 SDGs, it will be possible to achieve quality education, which is the government's main goal in achieving sustainable development targets.

Accounting serves not only as a tool for financial recording, but also as an instrument for policy analysis, performance evaluation, and strategic control that ensures every educational decision is oriented towards sustainability. With this method, strategic management accounting serves as a link between Indonesia's sustainable development objectives and educational development plans. The sustainable development goals (SDGs) are greatly aided by strategic management accounting, particularly when it comes to raising the standard of education that is uniformly provided across Indonesia. Fakhimuddin et al. (2021) Management accounting helps create strategic plans with logical objectives and make decisions that can be projected from company units. By providing data and financial resources to the private sector, management accounting can inform operational and strategic decisions. This enables the realization of human resources with a good quality of education from programs carried out by both the private and public sectors in an equitable manner (Febriany et al., 2021). In this case, strategic management accounting plays a role in measuring the efficiency of education funding, analyzing program costs and benefits, and determining the most effective financing strategies to expand access to education for all levels of society.

#### IV. CONCLUSION

This study emphasizes the importance of strategic management accounting in business performance focused on achieving Sustainable Development Goals (SDGs), particularly goal no. 4, which is quality education. Quality education is the foundation for human resource development, which will have a broad impact on the economy, environment, and society. However, there are still challenges that are not easy to overcome, such as unequal access to education, low teacher competence, and inadequate infrastructure. The government and private sector have a social responsibility to contribute consistently to the development of quality education through a Triple Bottom Line strategy that encompasses social, environmental, and economic aspects. Strategic management accounting can facilitate targeted planning, decision-making, and resource management to support equitable, quality education programs.

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