



Assessing The Potential Of Sustainability Development Goals As An Accountability Tool: Evidence From Indonesia's Digital Industry

¹Heni Suryanti*, ²Sherlinda Octa Yuniarsa

¹Universitas Nasional Jakarta

²Universitas Brawijaya

Abstract: This research study aims to explore the potential role of sustainability development goals as an accountability mechanism and to one sector that is needed because a depth and flexibility required with a new phenomena inductively. **Methodology:** This research study is using literature review with reporting the particularly interesting both its relevance and context. **Results:** the following many articles are know about how organizations responsible for technology in the Indonesia by sustainability development goals as an accountability mechanism. To sum up, this research involve sandwich generation as employees, customers, and communities where organization operate that should not only expect, but demand ethic corporate behavior about. Based on the case study, it will provide a broader analysis for the key tensions when use accountability mechanism both business and digital platform areas in Indonesia. **Implication:** Ultimately, some digital strategy like business areas need more implementation to catch up some access by offline and online with collaboration between government, investors, and organization. **Novelty:** This research study from an opportunity between economic, management, and accountability mechanism such as new insight, experience, and impact to reach some business concepts and technology by empowering sustainable development goals.

Keywords: accountability, sustainability development goals, management, mechanism

Received: 03December2024

Revised: 15January2025

Accepted: 22January2025

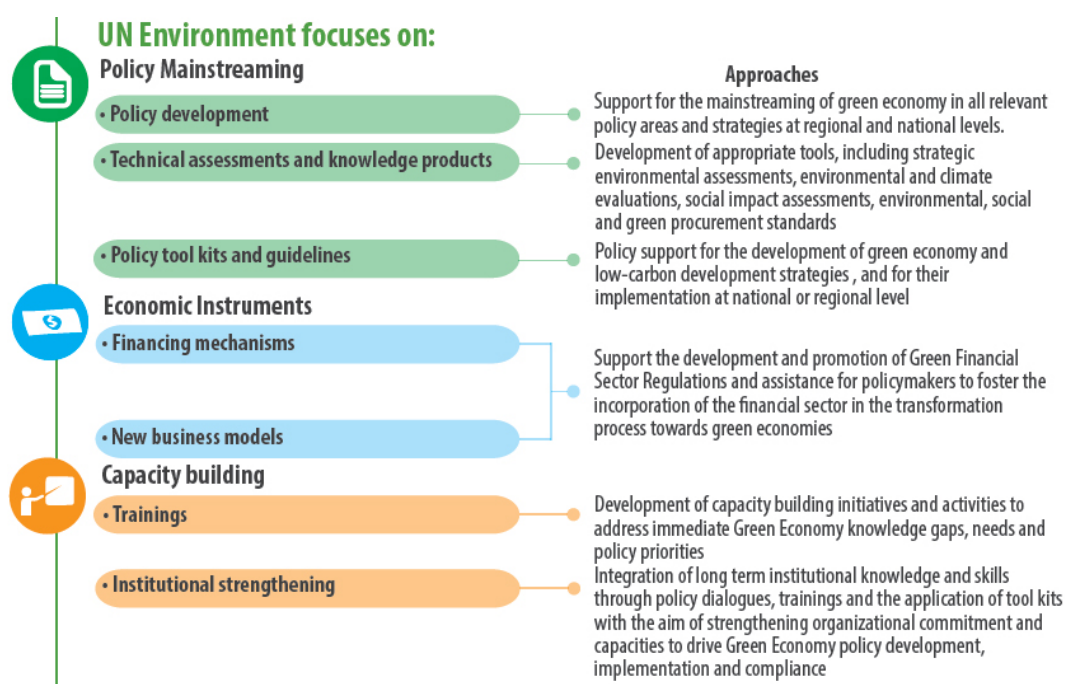
1.Introduction

Sustainability Development Goals (SDGs) seems to obtain in a role as an accountability mechanism. These goals of technology and digital industry prove to have a strong appeal to manage in both public and private sectors in Indonesia. One concern is an organization might intentionally or not report only those activities that contribute to a small selection of management goals. The potential business sector is characterized by many organizations that adopting the Sustainability Development Goals (SDGs) and report by high technology and environment in Indonesia. This sector is particularly interesting because of the responsible, governance, and management. Despite the popularity of the goals, little is known about the consequences of the organization that adopting for Sustainability Development Goals in management practices.

According to Emma & Jennifer (2021), it would not provide enough information for Sustainability Development Goals to effective function as an accountability system with good mechanism. Local infrastructure systems are relevance in society also does pose an important case: how can effective

ccountability for social needs be created among organization who are responsible for a key technology and business?

Picture 1. Green Economy with UN Environmental



Green investment is like a form for social responsibility and made in companies that support and provide some products by accountability mechanism and technology. In contrast, it is many structures for financial activity that has been created to ensure a good environment outcome. Ultimately, investment in companies that are damaging to the environment, and investment into the infrastructure that supports those companies detracts from environmentally sustainable investment.

Overview of the Sustainability Development Goals are present the management roles for organization in Indonesia before looking at a single case study based on environment and nature from local community. Based on the case study, it will provide a broader analysis for the key tensions are becoming apparent when using the Sustainability Development Goals as an accountability mechanism. In conclusion, it will argue that the Sustainability Development Goals might provide a valuable tool to make organization more accountable to society needed by digital market industry. However, further shifts are needed in the way an accountability mechanism with design in order to ensure meaningful accountability.

2.Theoretical Overview of the Main Concepts

Accountability and Sustainability Development Goals

According to Bovens (2010) was argued for a definition of accountability as:

1. It was crucial actor the obliged to inform the data and to provide many various types about organization performance
2. There also needs to be a possibility for the management forum to interrogate the people
3. The forum organization might pass judgement to conduct a local community or actor that frequently imposes sanction for some kind on the organization.

Due to neglect of accountability by Breuer & Leininger (2021:2) assumed that unsurprising about national accountability systems for the Sustainability Development Goals (SDGs) and would be very diverse and involve with different people or actors. Another's research by Montero & Le Blanc (2019) discussed with

both state and non-state actors found themselves and develop the finance targets as well as accountability framework (Breuer & Leininger, 2021; Pillai et al., 2017).

The goals and targets are cover with a broad set of technology issues from Peace and Justice to Life on Land. However, the approach of the Sustainability Development Goals (SDGs) is also interesting from a conceptual framework and management perspective. Based on research by Biermann et al., (2017) has been focused with approach has led to numerous business challenges in term of accountability. The Sustainability Development Goals and accountability concern about typical command and control regulation that responsibility governance where goals setting features as a key business strategy.

According to some theory by researcher, Bowen et al., (2017), Janus & Keijzer (2014), and Friedman (2016) has been discussed about one approach has been to legally organize with accountability at an international business level through either a new international treaty. One of the key sustainable innovation for Sustainability Development Goals (SDGs) is they are addressed to all states and also to non-state actors by Donald & Way (2016). For another way, researcher by Phillips (2007) was focused with the goal and particularly amenable to the involvement for other stakeholders beyond the state.

Within the literature reviews for sustainability development goals such as Delanka-Pedige et al., (2021), Adshead et al., (2019), Cumming, et al., (2017), and Thacker et al., (2019), it was frequently argued that technology and infrastructure plays with a key role of business and digital market industry. The effective achievement of the Sustainability Development Goals by technology and modern infrastructure in some companies for Indonesia.

The Sustainability Development Goals (SDGs) can only be achieved through ensuring greater accountability mechanism with new system that support environment. It leads for a key business about gap in the literature in terms of the accountability and management by local organization about technology and infrastructure for achieving the Sustainability Development Goals (SDGs). In conclude, this research gap is going beyond just commitments to Sustainability Development Goals (SDGs) but looking at the accountability system by modern mechanism of technology and infrastructure by nature and society. It is look at these three elements of accountability to understand with degree to which meaningful that exists between green infrastructure and the public or governance in Indonesia.

3. Discussion

In line with the literature or research by Deegan et al., (2002) said that accountability though SDGs is used to support organization legitimacy. An important reason for infrastructure agencies can choose the Sustainability Development Goals (SDGs) framework for accountability and resonate both internally and external stakeholders in Indonesia. Nevertheless, an opportunity of accountability mechanism is implemented with internal teams inside organization across local people as business partners.

How should accountability for technology and digital industry be conceptualized? This suitable with context of Sustainability Development Goals (SDGs) and green infrastructure in Indonesia, which is facilitate the flow of local people, tools, and commodities. According to the researcher by Bovens (2010) said that the differentiation for two types of accountability like a process and mechanism. Those given with highly processed by data driven and the governance such technology and modern system. Mostly, it is a procedure approach can effective to analyze with the concept of accountability in Indonesia.

This research study particularly important as with many accountability relationship among to sustainability and green system. A significant role in any kind of environment with transformation of responsibility governance, which is business, regulators, and organizations. While, the Sustainability Development Goals (SDGs) are provide opportunity for greater with accountability system in Indonesia infrastructure agencies, accountability for the environment or nature (SDGs) is not systematically implemented.

A case study is relies on three infrastructure with technology to analyzed annual report to investigate how Sustainability Development Goals (SDGs) play role in reporting to external stakeholders both local and

international. Because the main challenge is reliable with many accountability relationships, the roles of the local people or actor and the data are not yet sufficiently clear. Thus, accountability mechanism is not sufficiently develops yet within the organizations in which implementation from responsible governance. However, accountability relationships do exist that are worthy for further exploration, to better understand how accountability relationships for the Sustainability Development Goals (SDGs) are implemented in practice.

4. Conclusions

However, the appropriate business and management forum by accountability mechanism is clear, because there are several different entities which could be considered by relevant theory such as a variety of government regulation who are responsible to ensure the local organizations.

This research study is reflexive nature on the potential role of Sustainability Development Goals (SDGs), more broadly with more flexible for research design. It is required that allows including the implications for environment as an accountability mechanism. Absolutely, there is not yet known from earlier studies, not captured in the framework for database, used with quantitative studies. Besides that, an inductive research design rely to interview and document analysis.

The richness of the qualitative data that collect and provide with depth processes like explore a new territory. Of course, this research approach comes with the limitations as well. By research design, it will not be able to make any claims about how often certain mechanism around Sustainability Development Goals (SDGs) as accountability system materialize in practice. It is means can inspire further research for both qualitative and quantitative design or method.

While, this conclusion is in line with much of the literature which questions Sustainability Development Goals (SDGs) accountability that suitable with this researcher such as Breuer & Leininger (2021), Donald & Way (2016). In contrast, this research study shown the limitations of studying annual report to understand conformity with the Sustainability Development Goals (SDGs) as is often with the single case (Pizzi et al., 2021; Rosati & Faria., 2019).

5. Limitations, Implications, and Further Directions of Research

This research has a limitation for our data was gathered from the process of designing a business model for experiment rather than activities. Because of this limitation can impact to the types of business model that develop and the kinds of tensions experiences for sustainability. Based on the research by Res (2011) stated that as the process of business model experiment, rather than from either establish or scale are iterative, because the final establish CBMs might be somewhat different to the ones of accountability and management that we presented here. Ultimately, the future research can add to these findings by experiment with the two or more business models to test the types and worth of business value crated for each stakeholder.

References

1. Langley, C. Abdallah. (2011). Templates and turns in qualitative studies of strategy and management. *Res. Metho. Strateg. Manage*, volume 6, pages 201-235.
2. Allan, Bentley B.; Meckling, Jonas O. (2021). "Creative Learning and Policy Ideas: The Global Rise of Green Growth". *Perspectives on Politics*: 1-19.
3. Ashton, T.S. (1962). (Thomas Southcliffe). *The Industrial Revolution, 1760-1830*. London, New York: Oxford University Press.
4. Brettel, M., N. Friederichsen, M. Keller and M. Rosenberg. (2017). "How Virtualization, Decentralization, and Network Building Change the Manufacturing Landscape: An Industry 4.0 Perspective". *Forma-Mente*, volume 12, pages 37-44.

5. Caporale, Bob. (2015). *Creative Strategy Generation Using Passion and Creativity to Compose Business Strategy That Inspire Action and Growth* (first edition). McGraw-Hill
6. Cavanagh, J.; Mander, J. (2004). *Alternatives to Economic Globalization: A Better World Is Possible*. BK currents book. Berrett-Koehler Publishers. p. 325. Retrieved 29 May 2023.
7. Dahlander and Gann. (2010). How open is innovation. *Res. Policy*, volume 39, issue 6, pages 699-709.
8. Donald D. Dunn. (2016). *Designing Ethical Workplaces*. Business Expert Press: United States.
9. Elangovan, Uthayan. (2019). *Smart Automation to Smart Manufacturing: Industrial Internet of Things*. New York: Momentum Press.
10. Hary Soegiri, Moeljadi, & Yuniarsa, S.O. (2020). The Impact of Innovation and Research and Development on the Transportation Performance: Moderating Role of Supply Chain Management. *Int. J Sup. Chain. Mgt*, Volume 9, No.3, June.
11. Keane, Robert F. (1 November 2009). "The Green Advisor: SRI & Green Investing Grow Up". *Investment Advisor*. Archived from the original on 22 July 2012. Retrieved 11 June 2010.
12. Klewitz, J. , Zeyen, A. , & Hansen, E. G. (2012). Intermediaries driving eco-innovation in SMEs: A qualitative investigation. *European Journal of Innovation Management*, 15(4), 442-467. 10.1108/14601061211272376.
13. Kolberg, D. And D. Zuhlke. (2015). "Lean Automation Enabled by Industry 4.0 Technologies". *IFAC-PapersOnLine*, volume 48, no.3, pages 1870-1875.
14. Lee, J., H.A, Kao, and S. Yang. (2014). "Service Innovation and Smart Analytics for Industry 4.0 and Big Data Environment". *Procedia Cirp*, volume 16, pages 3-8.
15. Lynn R. Kahle, Eda Gurel-Atay, Eds (2014). *Communicating Sustainability for the Green Economy*. New York: M.E. Sharpe. ISBN 978-0-7656-3680-5.
16. Moeljadi, Yuniarsa, S.O., Seminar, A.R. (2020). Analysis of A Farmer's Ability on Entrepreneurship To Accumulate Business Capital: Evidence on Jabung, Malang. *Advances in Economics, Business, and Management Research*, volume 144.
17. Mowery, D. And N. Rosenberg. (1989). "Technology and the Pursuit of Economic Growth. Cambridge: Cambridge University Press.
18. Seebode, D. , Jeanrenaud, S. , & Bessant, J. (2012). Managing innovation for sustainability. *R&D Management*, 42(3), 195-206. 10.1111/j.1467-9310.2012.00678.x
19. UNEP, 2011, *Towards a Green Economy: Pathways to Sustainable Development and Poverty Eradication*, www.unep.org/greeneconomy
20. Wang, S., J. Wan, D. Li And C. Zhang. (2016). "Implementing Smart Factory of Industries 4.0: An Outlook". *International Journal of Distributed Sensor Networks*. Article ID 3159805. <https://journals.sagepub.com/doi/10.1155/2016/3159805>.
21. "World Bank to lead economic push on nature protection". *BBC News*. 28 October 2010. Retrieved 11 May 2016.
22. "World Bank Group and International Monetary Fund". *www.cbd.int*. 14 March 2019.