

## **Assessing The Potential of Sustainability Development Goals as An Accountability Tool: Evidence from Indonesia'S Digital Industry**

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**Abstract.** This study explores the role of Sustainability Development Goals (SDGs) as an accountability mechanism in Indonesia's digital industry. Through a qualitative case study approach, we analyze the annual reports of three infrastructure organizations to investigate how SDGs are integrated into their reporting to external stakeholders. Our findings reveal that while SDGs provide an opportunity for enhanced accountability, their systematic implementation is lacking. We argue that further development of accountability relationships and mechanisms is necessary to ensure meaningful accountability for SDGs in the digital industry. Our study contributes to the literature by offering insights into the challenges and opportunities of using SDGs as an accountability tool and provides recommendations for policymakers and practitioners to strengthen accountability systems in the context of sustainable development. "This research study employs a qualitative case study approach, analyzing annual reports of three infrastructure organizations in Indonesia to investigate the role of Sustainability Development Goals (SDGs) in their reporting to external stakeholders."

**Keywords:** accountability, sustainability development goals, management, mechanism

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

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.

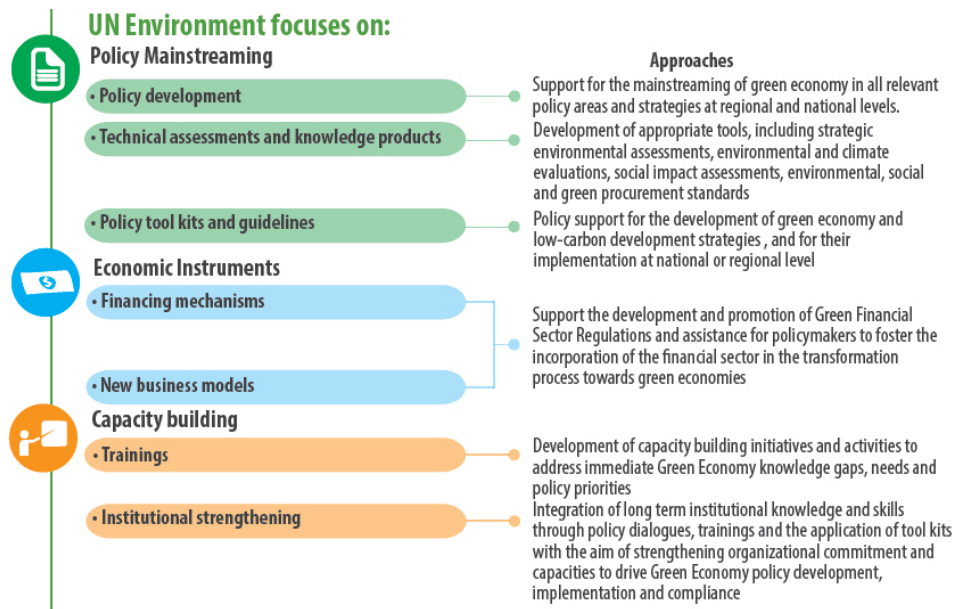


Fig.1: Green Economy with UN Environmental

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 Framework**

### **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 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 through 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. 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. Conclusion**

This study sheds light on the potential of Sustainability Development Goals (SDGs) as an accountability mechanism in Indonesia's digital industry. Our analysis of three infrastructure organizations' annual reports reveals that while SDGs are recognized as an opportunity for enhanced accountability, their systematic implementation is still limited. We argue that the development of clear accountability relationships and mechanisms is crucial for ensuring meaningful accountability for SDGs in the digital industry. Our findings contribute to the literature by providing empirical evidence on the challenges and opportunities of using SDGs as an accountability tool in a specific industry and country context. We highlight the need for further research to explore the effectiveness of different accountability mechanisms and their potential to drive sustainable development in various settings. For policymakers and practitioners, our study offers several recommendations to strengthen accountability systems for SDGs in the digital industry. These include establishing clear roles and responsibilities for different actors, developing robust data collection and monitoring processes, and fostering collaboration between stakeholders to ensure a shared understanding of accountability expectations. As the global community strives to achieve the ambitious targets set by the SDGs, it is crucial to ensure that all actors, including those in the digital industry, are held accountable for their contributions to sustainable development. Our study emphasizes the need for continuous efforts to develop and refine accountability mechanisms that can effectively support the realization of the SDGs and drive positive change in Indonesia and beyond.

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