



Professional Accountants' Competency Based on a Sustainable Concept

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Abstract. Environmental awareness is an important consideration for business owners today. The company's current focus is on efforts to promote environmental awareness, such as the use of environmentally friendly resources and the formulation of waste disposal policies. It is the responsibility of an accountant to disclose environmental costs incurred by businesses in financial statements. Therefore, universities must prepare graduates to be equipped with competencies related to sustainability accounting in order to meet the need for an understanding of environmental-based accounting for an accountant. Sustainability accounting is required to transparently disclose the company's environmental costs and benefits in order to support the company's sustainability.

Keywords: accounting · professional accountant · and sustainability

1 Introduction

The presence of industry in a country provides an opportunity for the country to develop and improve the welfare of its citizens. However, the presence of industry creates new environmental pollution problems (Putra, 2022). The growth of the industry raises the issue of environmental neglect, despite the fact that environmental issues remain unresolved and have an impact on Indonesia's commitment to achieving sustainable development goals (SDGs) [1].

The condition of environmental pollution in Indonesia requires environmental control, and environmental accounting is expected to provide answers to cases of environmental damage that occur. Environmental accounting is a type of corporate responsibility that is used to manage the impact of environmental damage caused by the company's operations [2].

Sustainable accounting is a fundamental framework that assists businesses in understanding global conflicts while also promoting internal transparency. According to an ACCA survey on the importance of sustainable accounting, 81% of the sustainability problems affecting the company's business are caused by natural resources, 70% by population growth, and 67% by financial market instability. The survey further states that the increase in sustainability issues has a 79% influence on the change in the role of professional accountants [3].

Green accounting is expected to address existing sustainability issues because companies are expected to consider not only financial factors but also social and environmental phenomena in their surroundings. Green activities are held by various groups such as green production, green management, and green business, and accounting is encouraged to participate in the form of green accounting. Green accounting considers environmental costs to be an investment in the future rather than a burden [4].

The accounting profession is also concerned with the issue of sustainability or environmental issues, and it is, of course, necessary to develop accounting scientific activities, particularly in the field of sustainability accounting. Sustainability accounting addresses not only the company's business but also the social and environmental fields. Companies must disclose their social activities through an Environmental, Social, and Governance Report (ESG Report) prepared by an accountant [5].

Accountants are the driving force behind sustainability accounting science. This must also be built into lectures so that accounting graduates are not only proficient in accounting records but also analyze and care about the environmental impact of the company's business [5].

Accountants' competence in the information technology era must include not only knowledge of information technology, but also knowledge of sustainability accounting. This study discusses the competencies required to support the concept of sustainability in the information technology era. Researchers polled students about the need for information technology knowledge to support an accountant's competence, as well as the need for competence in the field of sustainability accounting to prepare accounting graduates to become accountants who are not only proficient in accounting records but also proficient in disclosing company activities related to the environment.

The authors hope that this article will help universities develop curricula that will prepare graduates with the competencies needed in today's business world, particularly in the age of information technology, and that will support the concept of business sustainability. The curriculum in universities must support the concept of business sustainability, not only from a financial standpoint, but also from an environmental standpoint, which is an investment in the future for a business.

2 Literature Review

2.1 Accounting Profession

According to the Indonesian Accountant Code of Ethics [6], the accounting profession is an accountant's willingness to accept responsibility to perform or fulfill the public interest. An accountant's responsibility extends not only to the company but also to the public interest, which must be safeguarded by their profession.

Professionalism is required in the accounting profession. The competence of an accountant, namely technical competence and ethical competence, demonstrates their professionalism. An accountant obtains technical competence through specific professional education, particularly in the accounting field, training in the field of accounting to be recognized as professional, and professional qualifications such as chartered accountants. Meanwhile, ethical competence is associated with an accountant's character, which

must maintain ethical values in order to maintain professionalism in carrying out their profession as an accountant [7].

According to Duska et al. [8], the accounting profession includes auditing, managerial accounting, tax accounting, financial planning, and consulting. Auditing is associated with the role of an independent accountant (auditor), whose job it is to ensure that the company's activities were carried out in accordance with the applicable criteria. Managerial accounting is concerned with business control and internal auditors. Tax accounting is associated with both personal and corporate taxation. Financial planning is related to financial investment and financial planning. Management financial consulting, sales distribution, and accounting and auditing functions are all part of consulting.

Accounting students have numerous career options in both the private and public sectors. Accountants in the private sector can work in bookkeeping, payroll, budget analysis, internal auditing, and information technology auditing. An accountant in the public sector can work as a public accountant in the fields of auditing or taxation [9].

2.2 Sustainability Accounting

The performance of the company is now measured not only in financial terms, but also in environmental and social terms. Some financial regulations require companies to disclose environmental or social aspects in order to assess their impact on financial performance. Green accounting provides an overview of the company's influence on environmental or social aspects [3].

Green accounting implementation is dependent on the company's environmental assessment characteristics. The goal of environmental accounting is to increase the amount of information available to financial statement users. Environmental accounting was created to promote environmental transparency, assist businesses in developing strategies to address environmental issues, and demonstrate the entity's environmental commitment [3].

Sustainable development is a concept of development and economic growth that meets future needs without jeopardizing future generations' ability to meet their own needs. Therefore, an organization's approach must be modified to achieve sustainable development goals (SDGs). Business sustainability is currently a hot topic in many scientific fields. Business continuity is critical because the goal of a business or company is to maximize profit in order to ensure the survival of the business [10].

Social accounting (green accounting) addresses current and future social, economic, environmental, and spiritual sustainability challenges. In order for an organization to survive, the following five factors must be balanced: people, profit, planet, phenotechnology, and prophet. The planet concept requires that a company that uses nature not cause environmental damage. The concept of people requires a company's commitment to provide maximum benefits to the community because the community is required for the company's existence, survival, and development. The profit concept states that a company with increasing profits is more likely to continue its operations. In the process of maintaining a business's viability, the concept of prophet is related to spirituality or mentality. The concept of phenotechnology educates businesses on the importance of information technology in ensuring a company's long-term viability [10].

Conventional accounting reporting has reported prepared accounting information to external parties in the form of financial statements and their disclosures. Traditional accounting must be supplemented by considerations of sustainability. The advancement of information systems and technology toward sustainability accounting can encourage improvements from the shortcomings of traditional accounting. Financial reporting is now required not only to present economic information, but also to present social and environmental information [10].

Disclosure of sustainability reports is still voluntary in Indonesia and most other countries, but it remains a global concern because it is one of the corporate social responsibilities. Company leaders are beginning to recognize that disclosing financial statements that are not solely focused on financial data supports the company's strategy for achieving business continuity. The disclosure of sustainability reports in various studies also demonstrates the company's financial performance [11].

The research with entitled "The Effect of Sustainability Accounting Disclosures on Financial Performance: An Empirical Study on The Jordanian Banking Sector showed that there is a statistically significant effect of sustainability accounting disclosure on the financial performance [12]. Mulpiani in a research showed that the disclosure of economics dimension and environmental dimensions significantly influence company's financial performance in Indonesia [13].

3 Student Survey Results

The author conducted a survey of 256 students enrolled in private Accounting Degree Programs at several universities in Bandung to determine what competencies a public accountant requires in the information technology era to support company sustainability. The following are descriptive statistics from survey respondents (Fig. 1).

The author poses open questions about the information technology knowledge that a professional accountant must have in the information technology era. The following is a summary of the results of student respondents regarding the knowledge that a professional accountant must have in the information technology era (Table 1).

Students are currently equipped with courses related to sustainability accounting, namely given courses such as sustainability reporting to supplement students' knowledge related to the role of companies to disclose and prepare strategies to overcome existing environmental problems, in addition to knowledge or competence related to technology. An accountant is responsible for not only presenting financial statements or financial information, but also for providing environmental information.

Irwansyah et al. in their research showed that the need for sustainability accounting education in the accounting curriculum. Accounting graduates must be equipped

	Descriptive Statistics												
	Ni	Range	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance	Skewness	Kurtosis			
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error	
Gender	256	1.00	1.00	2.00	441.00	1.7227	.02084	44856	.201	-1.001	152	-1.007	.383
Semester	256	1.00	1.00	2.00	366.00	1.4344	.03130	55073	.251	.063	152	-2.912	.383
Pekerjaan	256	41.00	47.00	88.00	171918.00	66.6661	.48068	6.54267	42.820	185	152	262	.383
Total (N=256)	256												

Fig. 1. Respondent's Descriptive Data

Table 1. Information Technology Knowledge

No.	Information Technology Knowledge
1	Accounting Software and Audit Software
2	Computer-based accounting information system
3	Data analysis
4	Microsoft Excel
5	Big Data
6	SAP

with sustainability accounting competencies consist of functional competence, personal or behavior competence, knowledge or competitive competence, and value or ethics competence [14].

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4 Conclusion

Accounting is a profession that is required to assist companies in preparing accounting information in the form of financial statements. However, an accountant is now expected to be able to provide non-financial information, such as information in the social and environmental fields, in addition to financial accounting information. Therefore, universities must prepare courses in the field of sustainability accounting as well as prepare graduates to have information technology skills such as knowledge of Excel, accounting software, and auditing software. The knowledge and software that are prepared or given to students are expected to prepare graduates to become professional accountants who support an organization's or a company's business sustainability.

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