



Ensuring Sustainable Quality Education Through SDGs 2030: Evidence from a (Big-4) Public Accountant Firm

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Abstract. This research brings a new perspective on Corporate Social Responsibility (CSR) and Sustainable Development Goals (SDGs) 2030. By adopting a study case from Deloitte Indonesia, this study aims to inspire the best practice of how a Big-4 Public Accountant Firm undertakes its social responsibility to ensure quality education and learning opportunities. As a service industry, social responsibility actions may differ from manufacturing industries. This research shows how Deloitte contributes to SDG 4 (Quality Education) through its CSR initiative through deep document analysis, interviews, and observation. The discussion of this research starts with what, why, where, and why they do this initiative and describes the parties related to supporting this initiative. By supporting SDG 4, Deloitte's actions also show synergies with the eighth and tenth goals in the SDGs 2030. This research also gives insights from Deloitte's strategic shared values to do their social responsibility and how they embedded sustainable values. This research contributes to research regarding CSR, SDGs 2030, and strategic CSR.

Keywords: CSR · SDG 2030 · Sustainability

1 Introduction

Since 2015, the United Nations has launched the Sustainable Development Goals 2030 to overcome all countries' social, environmental, and economic issues [1]. The SDGs 2030 is adopted as a blueprint for all developed and developing countries to end poverty, protect the planet, and ensure peace and prosperity for the people by 2030 [2]. However, besides the actions and contributions to the SDGs, plenty of issues still become a big concern that threatens the sustainability of a country. The G20 (Group of Twenty) International Forum in 2022 sees the multidimensional crisis brought on by the Covid-19 pandemic as a threat that must be undertaken as soon as possible. This situation brings challenges such as climate change, global learning crisis, economic downturn, and increased poverty [3]. The G20 Bali Leaders' Declaration highlights multidimensional crises to be undertaken and coordinates actions to actualize resilient global recovery and sustainable development [4]. This declaration shows their affirmation and commitment to cooperate in addressing the global economic challenge and crisis.

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Global issues continue to occur, especially in developing countries; one of the main causes is the lack of awareness to contribute and move forward to a more sustainable future. There have been numerous scandals and issues regarding the impact of irresponsible business activities that harmed the people and environment. For example, H&M, one of the biggest fashion retailers in the world, was accused of violating labor rights for their factory in Bangladesh [5]. H&M employs an outsourced labor force from Bangladesh to fulfill the market demand for garments, considering the lower wages than in the United States. Besides the low wages, workers did not have a proper and safe work environment and facilities. Due to inadequate maintenance, in 2013, Rana Plaza, the center of the fashion industry in Bangladesh, collapsed and caused the death of more than 300 garment workers, including women and children who worked for H&M [6]. These social, environmental, and economic issues are capitalist businesses' direct and indirect impacts [7]. This phenomenon triggers the importance that business people must place sustainability as their primary concern and social responsibility.

Since the era of sustainable development has begun, research about corporate social responsibility (CSR) and SDGs has increased. However, the implementation of CSR is often done only to fulfill the mandatory obligations [8]. Business people need the right influence and recommendations to undertake meaningful social responsibility acts and contribute to sustainable development. This research aims to obtain a new perspective that differs from the previous studies and research. There has been much research regarding CSR and SDGs, mostly focusing on the manufacturing industry. Meanwhile, only a small amount of research focuses on the object of the services industry. This research aims to point out the best practice from Deloitte, a Big-4 Public Accountant Firm representing the service industry.

As a global consulting firm, Deloitte provides advisory services that give influence, recommendations, and business solutions. Since 1979, Deloitte started to include sustainability in its business activities, the advisory services. Deloitte helped one of the largest fast-food businesses in France to develop its sustainable strategy, climate and sustainability strategy, sustainable supply chain, waste management, and circular economy strategy. After ten years, this fast-food business successfully won society's acceptance and became the leader in the sustainable fast-food business.

This research focuses on three key points; (1) How Deloitte contributes to the SDGs 2030, (2) How Deloitte makes an impact that matters to society by supporting the SDGs 2030, and (3) How Deloitte uses its strategy in its social responsibility and contributes to the SDGs 2030.

2 Literature Review

The concept of Corporate Social Responsibility was introduced in the 1950s by Howard Bowen. The concept and theory of CSR continue to develop and align with the increasing interest in CSR. In general, Kotler and Lee (2005) defined CSR as a commitment to improving community well-being through discretionary business practices and the contribution of corporate resources [9]. Research by Adams and Frost (2008) found a different CSR implementation in developed and developing countries, mainly caused by social differences in education, economy, and culture [10]. Research from Tjahjadi

et al.(2021) concluded that 17 goals in the SDGs 2030 are aligned with the concept of CSR and can be used as the CSR agenda [11].

To support the discussion and conclusion of this research, the institutional theory contributes to a better understanding of the third research question. The institutional theory states that institutional pressures often increase the homogeneity of organizational structures in an institutional environment. Research from Oware and Mallikarjunappa (2022) concluded that institutional theory gives a fundamental understanding that underlies the concept of CSR that is implemented in a company [12].

3 Research Methods

This research used Deloitte as a case study and focused on how Deloitte implements its CSR. This study analyzed the commitment of Deloitte to address social issues, especially SDG number 4, and analyzed its impact. This research used a qualitative approach and adopted a case study from Deloitte Indonesia. The researchers used the interpretivism paradigm and undertook systematic analysis through detailed observation to understand an individuals' social situation's beliefs, motivations, and reasoning. The qualitative data were obtained using document analysis, semi-structured interviews with the staff and management, and observation in the Deloitte Indonesia office. This study used the Impact Report of Deloitte Southeast Asia for 2020, 2021, and 2022. Then, triangulation was done with the data collection method to minimize information bias and validate the obtained information.

4 Results and Discussion

Deloitte is one of the Big-4 Public Accountant Firms with the highest revenue compared to other Big-4 firms in 2020. Until 2022, Deloitte already has branch offices in more than 150 countries worldwide [1]. Deloitte Indonesia started its business in 1990 and is now operating in Jakarta and Surabaya. Every organization has a purpose, and Deloitte has a purpose as its main vision, "To make an impact that matters." To implement its vision, Deloitte brings sustainable values to its stakeholders, investors, clients, business partners, and other communities [13]. As its main CSR initiative, Deloitte has a program named World Impact. Through World Impact, Deloitte focuses on making a meaningful and real impact on overcoming the global issues in society to create a more sustainable world and promote justice and equality [14]. The World Impact program is initiated by Deloitte Global and adopted by all of Deloitte's member firms. Besides declaring its social responsibility commitment by World Impact, Deloitte also declares its support to the SDGs 2030 by supporting Lead2030. Deloitte publicly declares to support SDG 4 (Quality Education) and SDGs 13 (Climate Action) [15]. This research focuses on Deloitte's contribution to SDGs 4 (Quality Education) after discovering interesting findings while collecting the data through interviews and observation.

"Making an impact that matters, one future at a time" is a statement that underlies the World Class program. World Class is a program associated with the World Impact initiative, which focuses on addressing the inequality gap in education. In Indonesia, the World Class program has been taken seriously since 2017 to contribute to and overcome

the national issue of unequal education levels and education quality. To enforce the World Class program, Deloitte involved its employees in being volunteers in this program. The volunteers are primarily from the brand and communications team and Deloitte professionals (practitioners). Deloitte aims to give exponential growth in reducing education inequality in the world. This research focuses on analyzing one of the World Class programs named Deloitte GROW. In Indonesia, Deloitte GROW has been undertaken in Sumatra and Sulawesi; this program aims to assist and educate cocoa farmers, especially women and the youth in that area.

Deloitte GROW differs from other CSR activities such as lecturing, educational level training, and grants for educational purposes. Deloitte GROW has four stages to improve education for cocoa farmers: (i) lecturing session; (ii) actual activity session; (iii) practice session; and (iv) inauguration session. Firstly, in this session, Deloitte practitioners deliver knowledge about basic concepts of business and entrepreneurship to cocoa farmers. This lecturing session is crucial as action to empower farmers through knowledge improvement shows that Deloitte has contributed to one of the world's urgencies to improve quality education. Secondly, the actual activity session allows Deloitte practitioners to mentor and coach cocoa farmers for 2–3 weeks. The next stage is (entrepreneurship) practice session which underlines how Deloitte facilitates groups of cocoa farmers to receive seed funding and how to manage and develop agri-business using the fund. Finally, in the fourth, inauguration session, the cocoa farmers will celebrate and evaluate all the sessions held over 12 weeks.

“Petani kakao di sana butuh bantuan karena kesulitan menjual produk kakao. Jadi, dari kegiatan ini kita tidak hanya mengedukasi, tapi juga coaching, mendampingi di samping mereka dalam waktu hampir 11 minggu. Dan mereka sangat terbantu, karena bias langsung mempraktekan secara nyata materi edukasi yang kita berikan.”

“The cocoa farmers are struggling to sell their cocoa products. From this activity, we did not just educate but also did coaching and mentoring them for almost 11 weeks. They found this activity very useful because they can practice and directly implement the materials from the education session.”

The paragraph above is the interview excerpt done with the World Class program organizer in Deloitte Indonesia. According to the community involved in this program, among all the sessions, the one which gives a meaningful impact is the third session. Beyond giving educational provisions, Deloitte also ensures that the beneficiary can have a more prosperous life through education.

To analyze the needs, Deloitte advisory and consultant services always emphasize a deeper understanding of each client's business process. To support the Deloitte GROW, Deloitte collaborated with Barry Callebaut, one of the leading cocoa product manufacturers on a multinational scale [16]. As a third party, Barry Callebaut involved the cocoa farmers in Sumatra and Sulawesi in joining the networking community and gave the cocoa farmers new knowledge for innovation in cocoa farming. Deloitte has allowed cocoa farmers in Sulawesi and Sumatra to develop and expand their network to a multinational company through this collaboration. The World Class program aligns with Deloitte's SDG 4 (Quality Education) support. In the targets published by the United

Nations, the keyword for most targets is to ensure quality education and learning opportunities for all. Deloitte has contributed to doing beyond its target to have a meaningful impact on society and support SDG 4 to ensure quality education and learning opportunities for all.

Deloitte has five shared values to actualize its purpose; one is “Collaborate for measurable impact” [17]. By doing its social responsibility, Deloitte collaborates strategically with parties to enhance its CSR initiatives. The World Class program involved Deloitte professionals in better understanding essential entrepreneurship and cash management. The institutional theory also underlies the exponential impact of this program. By involving all Deloitte member firms worldwide, Deloitte can reach out to more than 150 countries and make a meaningful impact.

Meanwhile, with the external parties, Deloitte collaborated with leading multinational manufacturers to enrich knowledge and bridged networking opportunities. Besides the support to SDG 4, the actions are somehow creating synergy with the other goals in SDG. By contributing to SDG 4, Deloitte’s acts also indirectly support SDG 8 (Decent Work and Economic Growth) and SDG 10 (Reduced Inequalities). This synergy is also aligned with the phenomenon in the world that, in the long term, inequities in education potentially lead to poverty and nationwide inequalities and hinder economic growth. By explaining in detail, Deloitte’s initiative to support SDG 4, this research aims to inspire business people to contribute to sustainable development with the best practice done by a world-class public accountant firm.

5 Conclusion

Participation in contributing to the SDGs 2030 needs collaboration from every individual, community, and business. This research adopts a study case from Deloitte Indonesia, one of the leading public accountant firms in a developing country and one of the Big-4 Public Accountant firms worldwide. Besides the outstanding achievement regarding the financial aspect, Deloitte also took action to its social responsibility seriously. By supporting SDG 4 (Quality Education), Deloitte consistently actualizes its commitment through the World Class program. Deloitte inspires business people through the best practice shown in the CSR Initiative (World Class); Deloitte also helps to ensure quality education and learning opportunities. This initiative shows Deloitte’s commitment to building a better world.

This research gives a new perspective on the impact of CSR, strategic CSR, and SDGs 2030. However, this research also has limitations, such as the confidentiality of information that cannot be disclosed. There is plenty of room for improvement from this research to contribute to any field of research, such as sustainability reporting quality, SDGs synergies and trade-offs, and CSR motives.

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