

THE ROLE OF STRATEGIC MANAGEMENT ACCOUNTING AT PT BANK JAWA BARAT TBK IN SUPPORTING THE ACHIEVEMENT OF SDG'S IN WEST JAVA PROVINCE

Dewi DJUMIYATI¹, Imanuel SUWONGSO², Yanuar RAMADHAN³

^{1,2,3}Master of Accounting, University Esa Unggul, Indonesia

Corresponding author: Yanuar Ramadhan

E-mail: yanuar.ramadhan@esaunggul.ac.id

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Abstract:

This study discusses the implementation of the Sustainable Development Goals (SDGs), specifically SDGs 1 (No Poverty) and SDGs 8 (Decent Work and Economic Growth). The purpose of this study is to provide recommendations for company management in supporting poverty alleviation and the provision of decent work and economic growth through job creation and collaboration with local governments. The approach used is descriptive analysis with a literature study method at PT Bank Jawa Barat from 2022 to 2024 in West Java Province. The results of the study indicate that PT Bank Jawa Barat has consistently implemented SDGs 1 and SDGs 8. The limitation of this study lies in the scope of the research, which only covers West Java Province. The implications of this study indicate that Bank BJB's contribution to achieving the SDGs has the potential to increase public, investor, and government trust and encourage sustainable regional development.

Keywords: SDG 1: No Poverty, SDG 8: Decent Work and Economic Growth, Corporate Social Responsibility, Bank Jawa Barat

INTRODUCTION

The Sustainable Development Goals (SDGs) are a global framework agreed upon by the United Nations in 2015 to promote sustainable development worldwide (Ramadhan et al., 2022). This agenda includes 17 (seventeen) SDG goals and 169 targets expected to be achieved by 2030, focusing on fundamental issues such as poverty eradication, social equality, the environment, and economic growth (sdg2030indonesia.org, 2024). Among these goals, SDG 1, No Poverty, and SDG 8, Decent Work and Economic Growth, are complementary priorities. Poverty eradication is a key indicator of development success, while the creation of decent work ensures that economic growth can be felt equitably by all levels of society (Purwanti et al., 2022).

The relationship between poverty and the availability of decent work is multidimensional. Without access to productive, quality employment, poor households will remain trapped in a cycle of poverty, while non-inclusive economic growth has the potential to widen inequality. Research shows that poverty eradication strategies require integration with sustainable job creation, both through nature-based innovation (Gweshengwe, 2025) and more targeted social policy interventions targeting vulnerable groups, including children (De La Rasilla et al., 2024). Statistics on poverty, open unemployment, economic growth, and per capita income can be seen in the table below:

Table 1. Statistics on Poverty, Open Unemployment Rate, Economic Growth and Per Capita Income in Java Province and Nationally

Description	West Java			East Java			Central Java		
	Year			Year			Year		
	2022	2023	2024	2022	2023	2024	2022	2023	2024



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Population (in thousands)	49,307	49,860	50,345	40,921	41,230	41,815	36,811	37,180	37,892
Poor Population (in thousands)	4,071	3,889	3,668	4,181	4,189	3,894	3,831	3,792	3,704
Percentage of Poverty	8.06	7.62	7.08	10.38	10.35	9.56	10.93	10.77	10.47
Population IPT (in thousands)	2,130	1,890	1,770	1,260	1,170	1,020	1,090	1,080	1,050
Percentage of TPT	8.31	7.44	6.75	5.49	488	4.19	5.57	5.13	4,78
Economic Growth Percentage	5.45	5.00	4.95	5.34	4.95	4.93	5.31	4.98	4.95
Per Capita Income (Rp Milioii/Year)	49.14	52.65	56.08	66.25	71.12	75.77	41.93	45.17	47.97

Description	Banten			DKI Jakarta			DI Yogyakarta		
	Year			Year			Year		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
Population (in thousands)	12,023	12,167	12,431	10,065	10,640	10,685	3,688	3,713	3,760
Poor Population (in thousands)	830	826	777	502	448	449	455	448	430
Percentage of Poverty	6.24	6.17	5.7	4.69	4.44	4.14	11.34	11.04	10.4
Population IPT (in thousands)	523	448	414	377	355	338	950	820	790
Percentage of TPT	8.09	7.52	6.68	7.18	6.53	6.21	4.06	3.69	3.48
Economic Growth Percentage	5.03	4.81	4.79	5.25	4.96	4.9	5.12	5.07	5.03
Per Capita Income (Rp Milioii/Year)	61.14	66.15	70.28	299.68	322.62	344.35	44.64	48.36	51.47

Description	National		
	Year		
	2022	2023	2024
Population (in thousands)	275,774	278,969	281,604
Poor Population (in thousands)	26,161	25,899	24,055
Percentage of Poverty	9.54	9.36	8.57
Population IPT (in thousands)	8,420	7,990	7,470
Percentage of TPT	5.86	5.32	4.91
Economic Growth Percentage	5.31	5.05	5.03



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Per Capita Income (Rp Miliioii/Year)	71	75	78.6
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Source: (BPS DI Yogyakarta, 2024; BPS Jawa Barat, 2024; BPS Jawa Tengah, 2024; BPS Jawa Timur, 2024; BPS Banten, 2024; BPS DKI Jakarta, 2024)

Based on data from the West Java provincial statistics, the poverty rate continued to decline from 2022 to 2024 by 7.62%. It is in line with the open unemployment rate (TPT), which continued to decline from 2022 to 2024 by 6.75%. Meanwhile, economic growth slowed down in 2024 to 4.95% compared to the achievements in 2023 at 5.00% and 2022 at 5.45% (BPS West Java Province, 2024; Ministry of Finance Regional Fiscal Study, 2024). In 2024, the comparison between the national level and West Java includes the open unemployment rate (TPT), where West Java's rate of 6.57% is above the national average of 4.91%. Meanwhile, the poverty rate in West Java is 7.08%, which is better than the national average of 8.57%. Moreover, West Java's economic growth of 4.95% is close to the national average of 5.03%.

Poverty and labor market issues remain a major concern. Despite a decrease in the poverty rate in West Java province in 2024 to 7.08%, West Java province still faces challenges such as high development disparities between regions and a high proportion of informal workers. This condition indicates that poverty reduction policies must align with efforts to expand access to decent work and improve the quality of the workforce. Another thing is that integration between social policies, private sector investment, and good corporate governance is needed to ensure effective implementation of the SDGs at the local level (Fatrizia et al., 2025).

One of the key factors in driving the achievement of the SDGs at the regional level is regional financial institutions. Bank Pembangunan Daerah Jawa Barat dan Banten (Bank BJB) plays a significant role in driving regional economic growth through financing, empowering MSMEs, and implementing Corporate Social Responsibility (CSR) programs. In the 2022–2024 period, Bank BJB has distributed various CSR programs focused on education, health, and community economic empowerment. The program is not only aimed at improving community well-being, but also directly supports SDG 1 by reducing poverty levels, and SDG 8 by creating productive jobs in both the formal and informal sectors.

The importance of this research lies in the need to understand the role of each variable. Poverty reduction should be viewed not only as an end goal but also as a prerequisite for sustainable development. Creating decent jobs is important as a means of promoting equitable well-being. Meanwhile, CSR serves as a form of corporate social responsibility toward the community surrounding the company's operations, especially when the community demands tangible contributions from the private sector toward social welfare and development (Kurian, 2021). The important role of management accounting is in designing, measuring, and evaluating the effectiveness of CSR programs so that they do not stop at the level of caring for fellow human beings, but become part of a sustainable business strategy.

Several previous studies have highlighted the importance of social policies and CSR in poverty alleviation. For example, Purwanti et al. (2022) emphasized that poverty reduction policies in Indonesia within the SDGs paradigm still face challenges in terms of implementation, while Gweshengwe (2025) showed how nature-based solutions can contribute to global poverty reduction. On the other hand, De La Rasilla et al. (2024) emphasized the importance of monitoring child poverty as part of the leaving no one behind strategy. Research related to CSR in the financial sector also emphasizes the importance of good corporate governance to prevent bad practices and ensure a real contribution to sustainable development (Fatrizia et al., 2025). Research conducted by Ramadhan et al. (2022) at PT NSI shows that PT NSI has not maximized the implementation of Sustainable



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Development Goals related to goals 1 and 8, there is a lack of training to improve human resources, and many employees at PT NSI are still below the poverty line. Meanwhile, in the Province of Yogyakarta, one of the poorest provinces on the island of Java, the Yogyakarta Provincial Government has made several efforts in line with the SDGs to eradicate poverty through various programs implemented by Regional Government Organizations (Pratama et al., 2020).

This literature review specifically examines the integration of poverty eradication and decent job creation through the role of Bank Jawa Barat's CSR during the 2022–2024 period, and linking it to the role of strategic management accounting in measuring contributions to the SDGs, enriches the existing research.

Based on these conditions, this research aims to examine the role of poverty eradication in achieving the SDGs, analyze the role of decent job creation in supporting sustainable development, explore the integration of both within the CSR framework, and examine how management accounting can be used as an instrument for measuring and evaluating the contribution of CSR to SDG points 1 and 8.

Strategic Management Accounting. Intan (2021) defines strategic management accounting as management accounting that emphasizes internal and external information, as well as non-financial information. Another definition of strategic management accounting is that it is useful in making decisions related to business operations and analyzing strategic issues based on financial administration within the company (Sari & Astawa, 2021). According to Azmi & Harti (2021), the role of strategic management accounting can evolve based on strategic factors, with the ability to see the cause and effect of a decision. Fatrizia et al. (2025) emphasize that governance and transparency practices through management accounting instruments can prevent deviant practices and ensure that CSR truly delivers measurable social and economic impact.

Sustainable Development. Development that meets the needs of the present without compromising the ability of future generations to meet their own needs (McPHEE, Wayne Dias M, 2020; Munawaroh, 2023), which aligns with the definition in the UN's Brundtland Report (1997) (Hadi, 2018). A sustainability report is a report announced to the public that contains the economic, financial, social, and environmental performance of a financial services institution (FSI), issuer, and public company in conducting sustainable business (OJK, 2017).

Legitimacy Theory. Legitimacy theory reveals that a company's sustainability activities and policies must align with the norms and values of society (Intan, 2021). On the other hand, this theory serves as an important theoretical foundation for understanding how companies use accounting to build, maintain, and improve their social image amidst the demands of sustainable development (Kartika et al., 2025). According to Craig (2002), legitimacy theory focuses on how organizations attempt to gain and maintain legitimacy with society and stakeholders through reporting and actions that align with social expectations. Meanwhile, according to Hadi (2018), legitimacy can be used as a medium to construct a company's strategy, especially in efforts to position itself amidst an increasingly advanced social environment.

Without Poverty. Poverty has many meanings, including multidimensional interpretations of health, education, and living standards, as well as economic measures of poverty (Dzulqarnain et al., 2022). Meanwhile, according to de la Rasilla et al. (2024), it is crucial to adopt a multidimensional approach to measuring poverty, especially child poverty, so that CSR policies and interventions can be more targeted. So, poverty is defined as the community's powerlessness against the system established by the government, leaving the community in a very weak and exploited position (Ramadhan et al., 2022).

Decent Work and Economic Growth. Work can be defined as something very important for strengthening individuals, families, and communities to avoid poverty, which depends on decent work (Nialda et al., 2022). Gweshengwe (2025) shows that decent job creation can also be achieved through innovative programs like nature-based solutions, which open up green and sustainable job opportunities, making them relevant to the sustainable development agenda. The concept of decent work refers to working conditions that guaranty fair wages, safe employment opportunities, social protection, and freedom of association, as defined by the International Labor Organization and reflected in SDG 8. Economic growth is defined as a process of changes in economic conditions that occur in a country continuously to achieve a state considered better over a certain period of time (Kemenkeu Learning Center, 2025).

Corporate Social Responsibility. Corporate Social Responsibility (CSR) is a systematic effort by companies to proactively, structurally, and continuously (sustainably) achieve business operations that are socially acceptable and environmentally friendly in order to achieve financial success, thereby providing added value for stakeholders (Hadi, 2018). According to Law No. 40 of 2007 concerning Limited Liability Companies (UUPT), Article 1 paragraph 3 states that social and environmental responsibility is the company's commitment to participate in sustainable economic development in order to improve the quality of life and the environment, benefiting the company itself, the local community, and the general public (UU No. 40, 2007). Kurian (2021) emphasizes that CSR has evolved from mere philanthropy into a strategic instrument that enhances corporate legitimacy and creates tangible social impact, especially during crisis periods. It makes CSR relevant as a variable that bridges business interests with the achievement of the SDGs. In the context of CSR, GCG serves as a control framework to ensure CSR programs are not just formalities, but are implemented in accordance with the principles of social accountability. A study by Seftina et al. (2025) shows that the implementation of GCG is effective in preventing fraudulent practices, thus strengthening the legitimacy of CSR as a development instrument.

METHODS

Research methods are defined as a way, steps, and procedures used to achieve the final goal of the research (Bhayu Pratama et al., 2020). The methodology in this study uses descriptive analysis and literature review. The goal is to create a systematic overview based on facts, phenomena, and previous research. The data sources used are secondary data sources from books, journals, and other sources relevant to this research. The research object of this study is a banking company, namely PT Bank Jawa Barat, Tbk, in the Province of West Java, for the period of 3 (three) years from 2022 to 2024.

RESULT AND DISCUSSION

No Poverty. PT Bank Jawa Barat has implemented Sustainable Development Goal No. 1, No Poverty, through various efforts undertaken, including both direct activities and synergies with the West Java provincial government. As explained by Bhayu Pratama et al. (2020), the success of poverty reduction in Indonesia depends on synergy between institutions, local governments, and society. From 2022 to 2024, activities such as credit disbursement to low-income individuals, development credit financing for low-income construction projects, construction/rehabilitation of uninhabitable houses, and the distribution of KUR and Mesra loans experienced an increase.

Thus, BJB Bank is developing a participatory mechanism to alleviate poverty through a corporate social responsibility (CSR) scheme, which holds a strategic position as it drives the local economy through financial intermediation and provides financing for micro and SME productive



sectors, which are the backbone of the local economy. As for business capital assistance and MSME training activities in 2024, there are no activities.

Poverty alleviation efforts in West Java Province undertaken by Bank Jawa Barat, as shown in the table below:

Table 2. Poverty Alleviation Efforts in West Java Province by Bank Jawa Barat

No	Activities	Year 2022	Year 2023	Year 2024
1	Credit distribution for low-income communities	1.2 trillion	1.5 trillion	1.9 trillion
2	Development credit financing for development projects for low-income communities	1.8 trillion	2.3 trillion	2.9 trillion
3	Construction/rehabilitation of uninhabitable houses	420 billion	490 billion	550 billion
4	Business capital assistance and training for MSMEs	3.9 trillion	4.8 trillion	-
5	Distribution of People's Business Credit (KUR) and Friendly Credit (Kredit Mesra)	7.5 trillion	8.6 trillion	9.3 trillion

Source: 2022, 2023, 2024 Sustainability Reports, 2022, 2023, 2024 Annual Reports

According to Ramadhan et al. (2022), poverty is the biggest problem declared by the Millennium Development Goals (MDGs) framework and is the number one and main target of the Sustainable Development Goals (SDGs), namely eradicating poverty from any area in any form.

Decent Work and Economic Growth.

Table 3. Decent Work Efforts and Economic Growth

Activities	Year 2022	Year 2023	Year 2024
Distribution of mortgages to low-income communities	7.5 trillion	8.6 trillion	9.3 trillion
Development Credit Financing for Development Projects for Low-Income Communities	1.8 trillion	2.3 trillion	2.9 trillion
Business Capital Assistance and Training for MSMEs	3.9 trillion	4.8 trillion	-
Laku Pandai Program to Improve Financial Literacy and Access	3.800 agent	4.500 agent	5.600 agent

Source: 2022, 2023, 2024 Sustainability Reports, 2022, 2023, 2024 Annual Reports

Decent work is work that ensures every worker has their human rights and can work productively (Ramadhan et al., 2022). There are 4 strategic pillars for decent work according to (Labor Statistics, 2025):

1. Rights at Work
2. Full and Productive Employment
3. Social Protection
4. Social Dialog

Bank BJB is striving, as outlined above, to achieve decent work and economic growth.

Corporate Social Responsibility Program.

Table 4. CSR Program 2022 - 2024

No	Activities	Year Fee	Detail
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		2022	2023	2024	Activities
1	28 / 5.000 Public Infrastructure and Facilities	39.2 billion	10.6 billion	15.1 billion	• Construction/rehabilitation of public infrastructure • Construction of sports facilities • Procurement of public facilities • Development/revitalization of potential ecotourism areas • Improvement of public service infrastructure
2	Social Community	53.7 billion	53.6 billion	29.6 billion	• Repair of Uninhabitable Homes, Maintenance, and Improvement of Community Welfare • BJB Preneur Program • bjb YES Program • Improvement and Maintenance of Business Facilities • Economic Empowerment • Food Distribution/Food Security Program • Disaster Relief • Assistance
3	Environment	3.4 billion	3.5 billion	8.1 billion	• Tree planting/environmental reforestation • Provision of infrastructure for organic waste management • Construction/assembly of Seawater Reverse Osmosis (SWRO) and pyrolysis machines • Green open space development • River dredging • Bjb Green School Program;
4	Religious	27.8 billion	24.6 billion	15.0 billion	• Improvement and maintenance of worship facilities • Procurement of equipment/facilities to support worship/religious activities • Religious activities
5	Health	20.2 billion	11.6 billion	14 billion	• Improvement and maintenance of health facilities • Provision of health services • Prevention and management of health problems • Care for patients/sick people • Routine blood donation activities • Increasing community participation in the health sector • Sanitation • Free medical treatment and checkups



					- Construction/improvement of educational facilities and infrastructure - Procurement of educational facilities/facilities - Construction of museums - Preservation and activities of culture, art, and history - Scholarships - Mobile Literacy Program and Package A, B, and C Catch-up Program
6	Education	27.3 billion	27.4 billion	21.5 billion	

Bank BJB, in collaboration with all parties, contributes to poverty reduction (SDG 1). As of 2022, the number of poor people in West Java is 4,070,980, or 8.06%. It has shifted toward improvement, with the number decreasing to 3,668,350, or 7.08% of the total population of West Java. Moreover, it contributed to the decline in the open unemployment rate (TPT) from 8.31% in 2022 to 6.75% in 2024 (Ministry of Finance, 2024).

Kurian (2021) states that corporate social responsibility serves as a company's moral commitment to societal well-being and plays a strategic role in supporting economic development.

The Role of Management Accountants in CSR

CSR Planning by Management Accountants for SDG 1 & SDG 8. An analysis of Corporate Social Responsibility (CSR) activities at Bank Jawa Barat (Bank BJB) during the period 2022–2024 shows that the management accountant function plays a strategic role in the program planning stage, which is explicitly directed toward supporting the achievement of Sustainable Development Goals (SDG) 1 (No Poverty) and SDG 8 (Decent Work and Economic Growth). This role is reflected in the involvement of management accountants in developing specific social Key Performance Indicators (KPIs), such as setting targets for the number of households lifted out of poverty through home rehabilitation programs, increasing the turnover of MSMEs resulting from training and access to capital, and creating formal employment through financial service agent programs.

Additionally, management accountants prepare outcome-based budgets, which involve estimating the cost per unit of program output (e.g., the cost per habitable house or the average increase in turnover per MSME) while also analyzing implementation risks, especially in rural areas with limited infrastructure and financial access. This finding aligns with the literature, confirming the shift in the strategic management accounting paradigm from a mere cost measurement function toward integrating sustainability dimensions into organizational planning. Schaltegger et al. (2022) emphasize that Sustainability Management Accounting (SMA) needs to broaden its scope from an internal company orientation toward contributing to socio-economic transformation at the macro level.

In the context of Bank BJB, this structured planning is reflected in the development of a CSR program with clear stages, including a 2022 baseline, 2024 achievement targets, and budget allocation focused on priority programs such as distributing People's Business Loans (KUR) and empowering MSMEs. It shows that internal management accountants not only function as financial report preparers but also as architects of social policy capable of connecting CSR strategies with broader social goals, namely poverty alleviation and economic growth, particularly in West Java Province.

Execution and Control of CSR Programs. After the planning stage, the involvement of management accountants continues to the execution and control stage of the CSR program. In this phase, management accountants act as gatekeepers for the efficiency and effectiveness of program



implementation. Bank BJB implements a project accounting system for each CSR sub-program, where each activity is assigned a cost code, a fund disbursement schedule, and performance indicators such as the number of beneficiaries, the progress of MSME training, and the activity level of financial service agents.

Through this approach, management accountants can regularly compare actual results with the budget to identify significant variances. When deviations occur, such as lower training participation in remote areas, they conduct a root cause analysis and develop improvement recommendations for program management.

This practice reflects the transformation of the management accountant's role from an administrative function to a strategic partner in data-driven decision-making. Literature supports this finding by affirming that a strong internal control system, especially one using data-driven performance metrics, is a fundamental element in ensuring the success of sustainability programs (Schaltegger et al., 2022). Thus, management accountants at Bank BJB not only play a role in planning, but also function as controllers and guarantors of the sustainability of the CSR program to ensure it remains aligned with SDG 1 and SDG 8 targets. CSR Reporting and

Accountability for SDG 1 & SDG 8. The role of management accountants is further evident in the reporting and accountability stage of the CSR program. At this stage, management accountants ensure that every CSR activity is reported transparently and measurably by linking it to its contribution to SDG 1 and SDG 8. Bank BJB's CSR report is prepared in a format that directly displays the relationship between programs, key performance indicators (KPIs), baselines, targets, and achievement realizations. Additionally, the report includes a cost-per-unit analysis and an estimate of social benefits through the Social Return on Investment (SROI) approach.

To strengthen data reliability, Bank BJB also involves external auditors in the assurance process for its CSR reports. Management accountants play a role in providing supporting evidence, such as beneficiary lists, credit disbursement data, and the results of economic and social impact surveys. According to García-Rivas et al. (2023), high-quality CSR reporting should go beyond mere outputs and include measurable outcomes and socio-economic impacts. Thus, these findings indicate that management accountants serve as a link between CSR implementation and the interests of external stakeholders, strengthening Bank BJB's social legitimacy and transparency in supporting the SDGs.

Implications of the Findings for Achieving SDG 1 & SDG 8 in West Java. The above results collectively confirm that the involvement of management accountants is a strategic factor in the successful implementation of CSR oriented toward SDG 1 and SDG 8. The integration between planning, controlling, and reporting functions reflects the new role of management accountants as key drivers in achieving the bank's socio-economic goals. In line with the strategic management accounting model, management accountants at Bank BJB not only present financial information but also provide a sustainability-oriented measurement framework (Schaltegger et al., 2022).

Furthermore, this practice helps transform CSR from a mere philanthropic activity into an operational strategy focused on measurable outcomes. It aligns with the findings of Nakpodia et al. (2024), who emphasize that integrating management accounting systems with social goals is still rare, particularly in the financial sector. However, some challenges remain, including limitations in measuring the long-term impact on beneficiaries, integrating socio-economic data into the bank's accounting system, and implementing programs in areas with limited access. This constraint is similar to the findings of Erin et al. (2025), which revealed that organizations in developing countries still face challenges in data validity and the maturity of reporting systems.

CONCLUSION

Bank Jawa Barat (Bank BJB)'s implementation of the Sustainable Development Goals (SDGs) for the 2022-2024 period demonstrates a strong commitment to the No Poverty (SDG1) and Decent Work and Economic Growth (SDG8) goals through CSR programs integrated with the bank's business strategy. Achievement of SDG1 is reflected in increased credit disbursement for low-income communities, development financing, rehabilitation of uninhabitable houses, and the People's Business Credit (KUR) and Friendly Credit (Kredit Mesra) programs, contributing to a reduction in the poverty rate in West Java from 8.06% in 2022 to 7.08% in 2024. Meanwhile, SDG8 is realized through MSME financing, entrepreneurship training, and the expansion of Laku Pandai agents, which have resulted in a reduction in the unemployment rate from 8.31% to 6.75% during the same period. The role of management accountants is a strategic factor in CSR success, encompassing outcome-based planning, program efficiency control through project accounting, and GRI- and AA1000-based accountability reporting. Overall, Bank BJB has successfully shifted the CSR paradigm from philanthropic activities to a sustainable strategy with a tangible impact on community well-being and regional economic growth. However, strengthening the long-term impact measurement system and integrating social data into the accounting system is still needed to improve the program's effectiveness in the future.

The strategic role of management accounting at PT Bank Jawa Barat in supporting the achievement of the Sustainable Development Goals (SDGs) in West Java Province still faces several limitations. First, the concept of implementing Sustainability Management Accounting (SMA) has not been fully integrated into the strategic planning and decision-making process, resulting in suboptimal measurement of social and economic performance. Second, the CSR reporting system has not fully aligned the desired indicators with specific SDG targets, particularly for goals 1 (No Poverty) and 8 (Decent Work and Economic Growth). Third, this study's data is limited to the 2022-2024 period and is sourced from internal documentation of PT Bank Jawa Barat (Bank BJB), so generalizing the results to other financial institutions should be done with caution.

Therefore, further research is recommended to conduct comparative studies across banks in Indonesia to gain a broader picture of management accounting practices in supporting the desired agenda. Furthermore, a longitudinal approach can be used to assess the long-term impact of CSR programs on poverty alleviation and sustainable job creation.

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