Achieving Sustainable Development Goals: the Role of the Accountancy Profession in Malta



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Problem Statement

There is limited research that investigates the role that the accountancy profession plays in furthering the achievement of Sustainable Development Goals (SDGs). This research gap has also been observed with regards to the Maltese context.

Research Approach

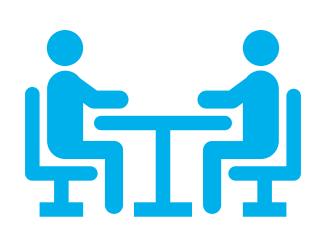
- This is a QUALITATIVE research study.
- The researcher wants to obtain profound and rich insights about how accountants in Malta perceive their role in contributing towards the achievement of Sustainable Development Goals.

Project Overview

- The purpose of this research is to explore how the accountancy profession in Malta can contribute to furthering the achievement of eight Sustainable Development Goals that are particularly relevant for the accountancy profession.
- The researcher aims to understand what is currently being done by accountants in Malta, so that eventually recommendations will be developed as to what further initiatives can be implemented by the accountancy profession to further contribute to the achievement of the United Nation's Sustainable Development Goals in Malta.

Methodology





Research Propositions

- Professional accountancy bodies, such as the International Federation of Accountants and the Association of Certified Chartered Accountants, acknowledge that the accountancy profession plays an important role in the achievement of the following Sustainable Development Goals:
 - Goal 4 Quality Education
 - Goal 5 Gender Equality
 - Goal 8 Decent Work and Economic Growth
 - Goal 9 Industry, Innovation, Infrastructure
 - Goal 12 Responsible Consumption and Production
 - Goal 13 Climate Action
 - Goal 16 Peace and Justice and Strong Institutions
 - Goal 17 Partnerships for The Goals

Research Objectives

- Analyse how the accountancy profession in Malta is contributing towards the achievement of the relevant SDGs;
- Discover the barriers to the Maltese accountancy profession's involvement in sustainable development activities; and
- Develop a set of recommendations concerning further initiatives that can be implemented by the accountancy profession in Malta with regards to the relevant SDGs.

Key Figures



Source: (United Nations 2015)

- The above figure illustrates the seventeen Sustainable Development Goals that were set by the United Nations General Assembly in 2015.
- These Goals position sustainable development as a global challenge, which needs to be tackled by various stakeholders including governments, non-governmental organisations and business organisations.

References

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