-RESEARCH ARTICLE-

ACCOUNTING INFORMATION AND SDGS: MODERATING EFFECTS OF COMMITMENT, LEADERSHIP, AUDIT, AND STRATEGY IN INDONESIAN TOURISM

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─**Abstract**─

The present study aims to investigate the relationship between accounting information and the attainment of sustainable development goals (SDGs) within Indonesia's tourism sector. It further examines the direct and moderating influences of organisational commitment, leadership style, audit committee involvement, and business strategy on this relationship. Data were gathered through a structured questionnaire administered to top management personnel within the Indonesian tourism industry, employing a convenience sampling method. A total of 217 valid responses were obtained for analysis. The empirical analysis was conducted using the Smart PLS platform, incorporating both measurement and structural model assessments. The measurement model confirmed the reliability and validity of the constructs. Structural equation modelling results indicated a significant and positive association between accounting information and the achievement of SDGs. Furthermore, the findings revealed that organisational commitment, audit committee oversight, leadership style, and business strategy each exhibited a direct and positive link to SDG realisation. Notably, the analysis identified significant moderating effects for leadership style and business strategy in the relationship between accounting information and SDG attainment, whereas organisational commitment and audit committee involvement did not demonstrate moderating roles. The study concludes by offering practical policy recommendations aimed at enhancing SDG performance in the tourism sector. Limitations of the study and avenues for future research are discussed in the concluding section.

Keywords: Accounting Information, SDG, Audit Committee, Business Strategy, Leadership Style, Organizational Commitment, Tourism, Indonesia.

INTRODUCTION

In 2015, the United Nations (UN) introduced the SDGs as part of the 2030 Agenda (Venturelli & Pizzi, 2023), offering a comprehensive global framework aimed at addressing critical challenges such as climate change, poverty, environmental degradation, inequality, peace, and justice. Comprising 17 interrelated goals, the SDGs seek to promote inclusive and sustainable economic growth while confronting a wide range of social, environmental, and economic issues (United Nations, 2015). These objectives are intended to galvanise global cooperation in the pursuit of a more

equitable and sustainable future in which no one is left behind. The engagement of various stakeholders—including businesses, governments, and communities—is essential in advancing sustainability efforts through the integration of SDG-oriented practices. Consequently, the realisation of these goals requires coordinated efforts, strategic policymaking, and sustained commitment across sectors, all of which are critical in fostering collective progress towards sustainability.

Accounting information is widely recognised as a fundamental tool in the effective management of organisations, serving as a key input for informed decision-making (Tchapnga, 2016). It encompasses data derived from a variety of systems—such as general accounting, costing, budgeting, and monitoring—which collectively form the basis for strategic decision-making processes (Chapellier, 1997). Typically, the raw material for accounting information originates from internal data produced by these systems (Tchouassi, 2017). Therefore, the way accounting data are utilised for planning and decision-making significantly shapes the organisation's accounting practices. Although some studies indicate that managerial decisions may often be driven by intuition, with accounting information playing a secondary role (MOUSSA, 2020), a growing body of research suggests that contemporary managers increasingly acknowledge the value of high-quality accounting information. Accordingly, scholarly findings provide robust evidence linking the relevance, quality, and conceptual application of accounting data to organisational sustainability and performance outcomes (Dumitrana et al., 2009; Moolkham, 2024).

Furthermore, the concept of organisational commitment refers to a psychological bond that signifies an individual's dedication and sense of responsibility towards organisational objectives (Klein et al., 2014). This construct has been widely explored in management literature due to its strong influence on outcomes such as employee satisfaction, motivation, engagement, retention, and overall wellbeing (Meyer, 2016). However, prior research has primarily examined organisational commitment in the context of internal performance, often overlooking its potential contribution to the achievement of sustainability goals. This gap suggests a need to reassess the role of employee commitment in advancing the broader objectives of sustainable development. In parallel, the success and long-term viability of any organisation are closely linked to the effectiveness of its leadership. Effective organisational leadership entails not only articulating a clear vision and communicating it persuasively but also inspiring and motivating individuals to realise shared objectives. As Chen et al. (2018) note, strong leadership is indispensable to organisational effectiveness. Given the evolving global business landscape—marked by a heightened focus on sustainability—traditional, profit-oriented leadership paradigms are no longer sufficient (Correia, 2019).

Equally important is the role of the audit committee, which holds a central position in ensuring sound corporate governance (Khan et al., 2022). In addition to its core financial oversight duties, the audit committee also plays a vital role in advancing

sustainable development within organisations. By promoting transparency, accuracy, and alignment of financial practices with sustainability targets, and by monitoring adherence to environmental, social, and governance (ESG) standards, the audit committee enhances accountability and facilitates the integration of sustainability into corporate strategies.

This study contributes both theoretically and practically by investigating how the application of accounting information influences the achievement of SDGs within the Indonesian tourism sector. From a theoretical perspective, the research enriches stakeholder understanding of the role that financial data play in fostering sustainable practices. It also explores the direct and moderating roles of organisational commitment, leadership style, audit committee governance, and business strategy in this process. By focusing on the tourism industry context, the study provides novel insights into the interplay between financial management and sustainable development. On the empirical front, the study employs the Smart PLS SEM technique to test the hypothesised relationships among variables. The findings offer practical guidance for industry practitioners, illustrating how the integration of accounting information and strategic organisational practices can enhance sustainability initiatives.

MATERIALS AND METHODS

The present study utilised a structured questionnaire as the primary data collection instrument. Drawing upon existing literature (see Table 1) and credible online sources, the questionnaire items were adapted to ensure contextual relevance to Indonesia's tourism industry.

Table 1: Variables' Measurements and Sources

Variable Name	Scale Items	Source
Utilization of Accounting Information	5	(Tanor Dieng, 2018)
SDGs Achievements.	4*	https://sdgs.un.org/goals
Org. Commitment	4	(Hermanto et al., 2024)
Leadership Style	4	(Hermanto et al., 2024)
Audit Committee	5	(Bananuka et al., 2018; Jun Lin et al., 2008)
Business Strategy	5	(Yuliansyah et al., 2017)

Note: *The questionnaire focused on four key Sustainable Development Goals (SDGs): SDG 1 (No Poverty), SDG 2 (Zero Hunger), SDG 3 (Good Health and Well-being), and SDG 4 (Quality Education).*

The measurement of SDG achievement encompassed the following key indicators: (1) the extent to which the organisation has contributed to poverty reduction within surrounding communities; (2) the effectiveness of the organisation in enhancing access to quality education and training; (3) the implementation of strategies aimed at mitigating environmental impact, including waste reduction, carbon emissions, and resource conservation; (4) the extent of the organisation's efforts in promoting gender equality across both workforce and community-based initiatives; and (5) the

significance of the organisation's contribution to fostering sustainable economic growth in its operational region. All items were rated on a five-point Likert scale ranging from "strongly disagree" to "strongly agree".

Demographic information collected included respondents' managerial role, years of professional experience, and educational background. Following the development and refinement of the questionnaire, a non-probability convenience sampling technique was employed to distribute the instrument across various business entities operating within the tourism sector. In the initial phase, a total of 350 questionnaires were disseminated to individuals occupying relevant managerial positions and possessing the identified demographic attributes. Of these, 272 completed questionnaires were returned. A thorough screening process revealed that 41 responses contained missing data, while 14 were deemed invalid due to inconsistencies or inappropriate completion. Consequently, these were excluded from further analysis, resulting in a final sample of 217 valid responses for statistical estimation. The data analysis comprised two principal stages. The first stage involved the assessment of the measurement model to evaluate the reliability and validity of the constructs. The second stage focused on the structural model to examine the hypothesised relationships among latent variables, including both direct effects and moderating influences.

RESULTS AND DISCUSSION

Respondents Profile

The demographic characteristics of the respondents encompass their managerial designations within the Indonesian tourism industry, along with their years of professional experience and educational qualifications. As detailed in Table 2, the study obtained valid responses from 217 participants occupying a range of managerial roles. Specifically, the largest subgroup consisted of senior management personnel (n = 65), followed by human resource managers (n = 41), audit committee members (n = 37), and other managerial roles (n = 33). Additionally, 22 respondents were finance managers, while 19 held chief executive officer (CEO) positions. This distribution reflects a diverse representation of managerial tiers, thereby enriching the study with multifaceted insights from various leadership levels within the sector. Regarding professional experience, the majority of respondents (n = 107) reported having between four to five years of industry experience.

A further 62 participants had accumulated one to three years of experience, while 48 respondents had more than five years of experience. This range of experience levels provides a balanced perspective, incorporating views from both emerging professionals and those with substantial tenure in the field. In terms of educational background, most respondents (n = 81) had attained more than sixteen years of formal education, indicating possession of advanced academic credentials. A total of 49 respondents had

completed exactly sixteen years of education, 22 had completed fourteen years, and 65 reported holding other forms of professional qualifications.

Table 2: Demographic Factors

Category	Sub-Category	Details
Position/Role	Senior Management	65
	Finance Managers	22
	HR Managers	41
	Audit Committee Members	37
	CEO	19
	Other Managerial Position	33
	Total	217
Years of Experience	1-3 Years	62
	4-5 Year	107
	Above 5 Years	48
	Total	217
Educational Background	14 Years	22
	16 Years	49
	Above 16 Years	81
	Other Professional Degree	65
	Total	217

This educational diversity contributes to a comprehensive understanding of the study's themes, drawing upon both academic and practical forms of expertise. The overall demographic distribution is visually summarised in Figure 1, providing a clear depiction of the respondents' roles, experience levels, and educational attainments.
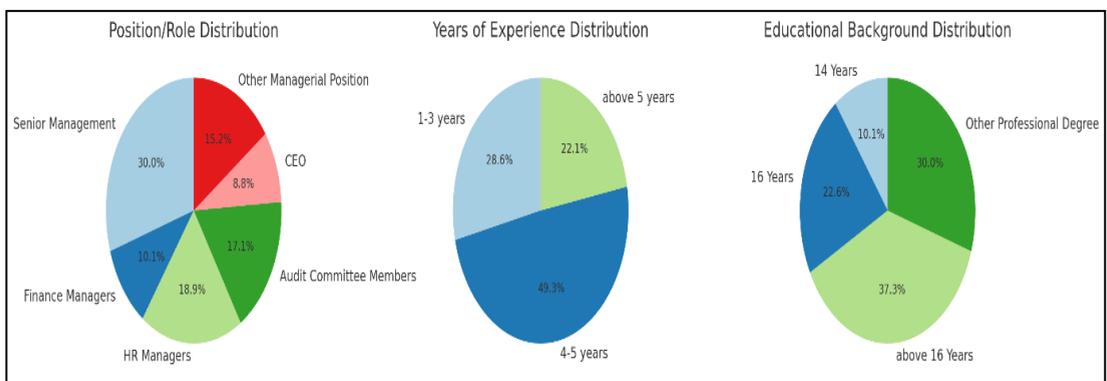
Figure 1: Demographic Distribution of Respondents by Role, Experience Level, and Educational Attainment

Measurement Model Results

The study further evaluates the reliability and validity of the constructs using the measurement model analysis in Smart PLS (version 4). The results, as presented in

Table 3, confirm the reliability and validity of the measurement model for the constructs AUC, BST, IAS, LDS, ORC, and SDG.

Table 3: Measurement Model Assessment: Reliability and Validity Findings

	Cronbach's Alpha	Composite Reliability (rho_c)	Average Variance Extracted (Raoof et al., 2021)
AUC	0.741	0.842	0.564
BST	0.856	0.912	0.776
IAS	0.863	0.898	0.689
LDS	0.812	0.858	0.751
ORC	0.771	0.868	0.686
SDG	0.773	0.858	0.613

Note: AUC: Audit Committee, SDG: Sustainable Development Goals, BST: Business Strategy, ORC: Organisational Commitment, IAS: Accounting Information, LDS: Leadership Style.

All constructs exhibit satisfactory internal consistency, with Cronbach's alpha values ranging from 0.741 to 0.863—surpassing the widely accepted threshold of 0.70. Moreover, the composite reliability (ρc) values range between 0.842 and 0.912, further supporting the internal consistency of the constructs and confirming their measurement reliability. In addition, the average variance extracted (AVE) values demonstrate that most constructs account for a substantial proportion of variance in their respective indicators. Specifically, the constructs BST, IAS, LDS, ORC, and SDG exceed the recommended AVE threshold of 0.50, indicating adequate convergent validity. Although AUC yields an AVE of 0.564—only marginally above the minimum threshold—it still suggests an acceptable level of variance explanation for its associated indicators.

The Heterotrait–Monotrait (HTMT) ratio of correlations was employed to assess discriminant validity among the constructs, as presented in Table 4. The HTMT is a widely accepted criterion for evaluating discriminant validity, where a value below 0.85 indicates that constructs are empirically distinct. The results confirm that all HTMT ratios fall well below the recommended threshold, thereby supporting discriminant validity across all measured variables. Specifically, the HTMT values between AUC and the remaining constructs are 0.332, 0.106, 0.401, 0.258, and 0.383. Similarly, the HTMT ratios for BST with other variables are 0.072, 0.661, 0.586, and 0.617. For IAS, the corresponding HTMT values are 0.028, 0.059, and 0.081. The HTMT values between LDS and the other constructs are 0.447 and 0.494, while the HTMT ratio between ORC and SDG is 0.473. These values collectively indicate that the constructs are sufficiently distinct from one another, thereby confirming the presence of strong discriminant validity within the measurement model.

Table 4: HTMT for Measuring the Discriminant Validity

|	AUC	BST	IAS	LDS	ORC	SDG
AUC						
BST	0.332					
IAS	0.106	0.072				
LDS	0.401	0.661	0.028			
ORC	0.258	0.586	0.059	0.447		
SDG	0.383	0.617	0.081	0.494	0.473	

The Fornell–Larcker criterion was employed as an additional method to assess discriminant validity among the latent constructs, using the square root of the AVE for each construct. The results in Table 5 confirm that this condition is satisfied for all constructs. For instance, the square root of the AVE for AUC is 0.751, which is higher than its correlations with BST, IAS, LDS, ORC, and SDG, thereby supporting discriminant validity. Likewise, the square root of the AVE for BST is 0.881, exceeding its inter-construct correlations. Similar patterns are observed for IAS ($\sqrt{AVE} = 0.830$), LDS ($\sqrt{AVE} = 0.867$), ORC ($\sqrt{AVE} = 0.828$), and SDG ($\sqrt{AVE} = 0.783$), each demonstrating stronger internal convergence relative to their external associations with other constructs.

Table 5: Fornell Larcker for Measuring the Discriminant Validity

	AUC	BST	IAS	LDS	ORC	SDG
AUC	0.751					
BST	0.279	0.881				
IAS	0.060	0.043	0.830			
LDS	0.308	0.492	0.002	0.867		
ORC	0.202	0.480	0.026	0.315	0.828	
SDG	0.321	0.511	0.060	0.668	0.357	0.783

These results collectively affirm that all constructs meet the Fornell–Larcker criterion, thereby providing further evidence of discriminant validity within the measurement model. Additionally, Figure 2 presents the factor loadings for each item associated with the constructs. Items with loadings below the acceptable threshold of 0.50 were excluded from the final model to ensure measurement precision and construct validity.

The VIF scores indicate the absence of problematic multicollinearity among the items included in the model. As shown in Table 6, all VIF values are below the commonly accepted threshold of 5, which aligns with established criteria in the literature (O'brien, 2007; Salmerón et al., 2020). This confirms that multicollinearity is not a concern, supporting the inclusion of these items in the structural model.
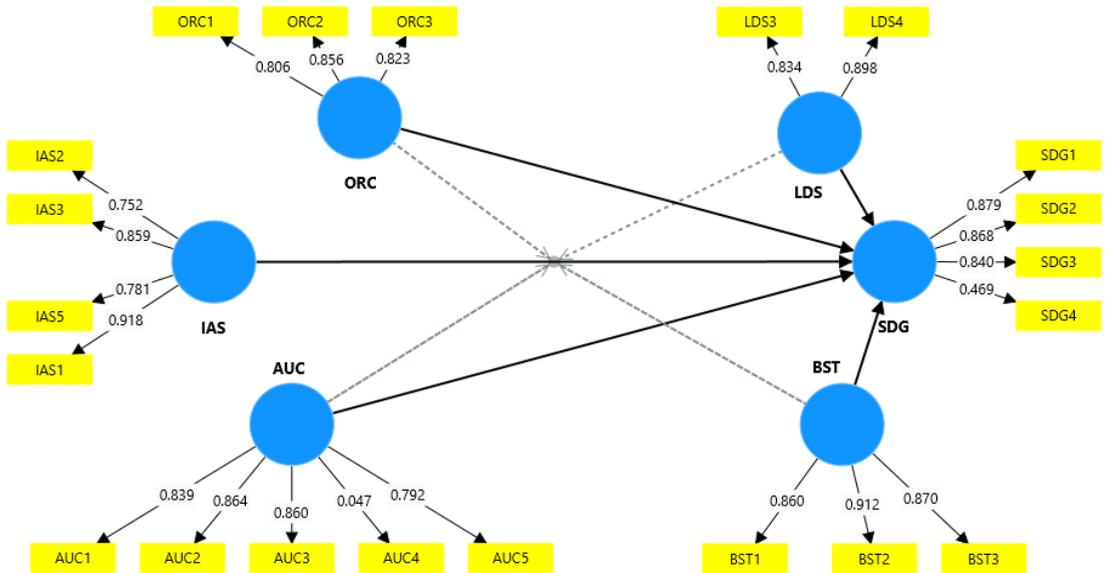
Figure 2: Loadings of Items for the AUC, IAS, ORC, LDS, SDG, and BST
Source: Smart PLS 4.

Table 6: VIF of the Selected Items

Items	VIF
AUC1	1.776
AUC2	1.993
AUC3	3.540
AUC4	1.007
AUC5	2.783
BST1	2.100
BST2	2.482
BST3	2.000
IAS2	3.288
IAS3	4.046
IAS5	1.624
LDS3	1.345
LDS4	1.345
ORC1	1.461
ORC2	1.774
ORC3	1.616
SDG1	2.112
SDG2	2.528
SDG3	2.148
SDG4	1.193
IAS1	2.171

Structural Equation Model Output

- **AUC -> SDG**: As shown in Table 7, the first path indicates a positive relationship between the AUC and SDG, with a t-statistic of 2.135 and a p-value of 0.033. This suggests that an increase in AUC is associated with improvements in SDG

achievement, highlighting the significant and positive role that the audit committee plays in advancing sustainable development within Indonesia's tourism industry. Specifically, in this context, AUC likely reflects the awareness, understanding, or adaptation of sustainable and environmentally related practices in tourism. Greater awareness of sustainable tourism practices facilitates progress toward SDGs such as responsible consumption, reduced inequalities, and environmental preservation. However, the effect size is relatively small, indicating that while AUC contributes positively, it alone is insufficient to drive substantial change. Other factors, including government policies and private sector initiatives, are likely essential to enhance the achievement of sustainable development goals more effectively.

- ***BST -> SDG:*** The second path, as presented in Table 7, reveals a significant positive effect of BST on SDG, evidenced by a t-statistic of 3.58 and a p-value of 0.000. This indicates that higher levels of BST—referring to the comprehensive business strategies and tools employed by tourism companies in Indonesia—directly contribute to achieving SDG outcomes within the sector. Specifically, these strategies may encompass the promotion of eco-tourism, sustainable resource utilization, community engagement, and responsible consumption. The significant finding underscores the pivotal role of businesses in advancing SDGs by embedding sustainability principles into their operational practices and broader business models, thereby highlighting the critical importance of integrating sustainability within the tourism industry of Indonesia.

- ***IAS -> SDG:*** The relationship between Accounting Information Systems (IAS) and SDG, indicated by a highly significant p-value of 0.000, suggests that accounting information plays a vital role in advancing SDG achievement within Indonesia's tourism sector. The positive and significant association implies that accurate, transparent, and timely accounting practices enhance decision-making processes, thereby fostering improved sustainability outcomes for tourism enterprises in the region. This finding highlights the importance of robust accounting systems, which enable firms to effectively track, report, and manage both financial and environmental impacts, ultimately supporting the realisation of sustainable development goals.

- ***LDS -> SDG:*** The strong and significant relationship between Leadership Style (LDS) and SDG, evidenced by an original sample coefficient of 0.525, a t-statistic of 11.806, and a p-value of 0.000, underscores the pivotal role of leadership in promoting sustainable development within Indonesia's tourism industry. Effective leadership, characterised by a commitment to sustainability, community engagement, and ethical practices, exerts a direct and substantial influence on the attainment of SDGs. Specifically, leadership styles that prioritise local development strategies and actively integrate local communities into the tourism value chain contribute to inclusive and sustainable economic growth alongside environmental stewardship. The evidence further suggests that tourism leaders who prioritise collaboration with local stakeholders and regional partners are better equipped to drive significant progress toward SDGs in Indonesia.

- ***ORC -> SDG:*** The borderline significant effect of Organizational Commitment (ORC) on SDG, with a t-statistic of 1.838 and a p-value of 0.066, suggests that ORC

plays a meaningful role in advancing SDG outcomes within Indonesia's tourism industry. Although the effect is not statistically significant at the 1% or 5% levels, it attains significance at the 10% threshold, indicating that tourism organisations demonstrating a strong commitment to sustainability can positively influence SDG achievement. This finding underscores the importance of fostering organisational commitment through improved management practices, effective resource allocation, and cultivating a cooperative culture within tourism businesses to facilitate progress towards sustainable development.

- **LDS x IAS -> SDG**: Table 7 reveals that leadership style significantly moderates the relationship between accounting information (Martin et al., 2025) and the achievement of SDGs in the tourism industry. This indicates that strong and sustainability-committed leadership enhances the effectiveness of accounting information in guiding organisations toward SDG attainment. Leaders who prioritise sustainability are better equipped to make informed decisions based on accounting data, while optimally managing organisational resources. In essence, effective leadership serves as a critical catalyst in translating accounting information into meaningful sustainability actions that advance SDG outcomes.

- **BST x IAS -> SDG**: The results indicate a significant moderation effect of BST on the relationship between IAS and SDGs ($\beta = 0.187$, SE = 0.022, t = 8.50, p < 0.001). This finding suggests that a well-defined and sustainability-oriented business strategy amplifies the influence of accounting information in advancing SDG achievement. Specifically, when tourism businesses in Indonesia adopt clear strategies prioritising sustainability, the accounting data they generate becomes a more effective tool for guiding sustainable practices and outcomes. This underscores the critical role of strategic alignment between business objectives and sustainability goals in enhancing the practical impact of accounting systems within the tourism sector.

However, the results in Table 7 reveal that the moderating effects of AUC and ORC on the relationship between IAS and SDGs are statistically insignificant, with p-values of 0.443 and 0.598 respectively, failing to reach significance even at the 10% level.

Table 7: Direct Effect and Moderating Effect

Directions	Original Sample	Standard Deviation	T Statistics	P Values
AUC -> SDG	0.088	0.041	2.135	0.033
BST -> SDG	0.187	0.022	8.50	0.000
IAS -> SDG	0.158	0.034	4.647	0.000
LDS -> SDG	0.525	0.044	11.806	0.000
ORC -> SDG	0.087	0.047	1.838	0.066
Directions	Original Sample (O)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
LDS x IAS -> SDG	0.104	0.018	5.778	0.000
AUC x IAS -> SDG	0.037	0.048	0.767	0.443
BST x IAS -> SDG	0.203	0.02	10.15	0.000
ORC x IAS -> SDG	-0.029	0.056	0.527	0.598

Consequently, these moderations are not supported on statistical grounds. Furthermore, the path model depicted in Figure 3 demonstrates that the model explains 50.7% of the variance in the dependent variable, SDGs, indicating a moderate level of explanatory power for the included predictors.
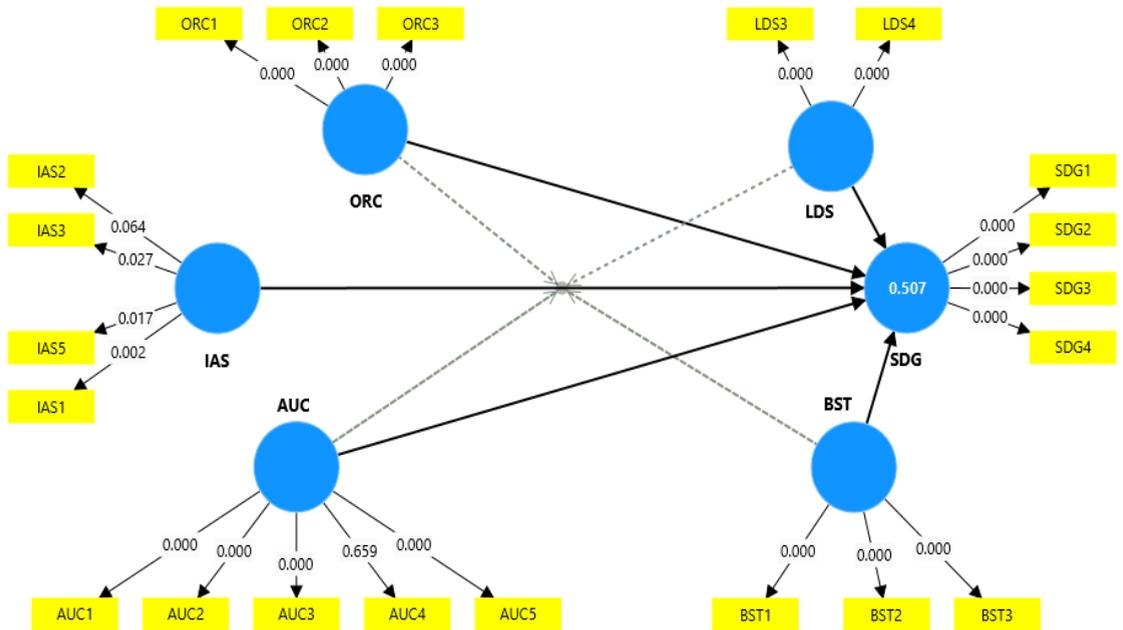

Figure 3: R-Square of SDG
Source: Smart PLS 4.

CONCLUSION AND POLICY SUGGESTIONS

This study examined key factors influencing SDGs in Indonesia's tourism industry and their interactions. Using Smart PLS, results show that LDS, BST, and IAS significantly impact SDG achievement, with leadership style having the strongest effect. Moreover, BST and LDS strengthen the positive influence of IAS on SDGs. Although ORC has a weaker effect, it still contributes to the IAS-SDG relationship. These findings underscore the importance of strong leadership and clear strategies in promoting sustainability in tourism.

Based on these results, the study offers policy recommendations:
1. The government should provide leadership development programs focusing on integrating sustainability into strategic decision-making within the tourism sector.
2. Policies should encourage tourism businesses to develop long-term sustainability plans, supported by incentives such as tax breaks or awards.
3. Support should be given to tourism firms, especially smaller ones, to adopt improved accounting systems for better tracking of sustainability efforts.

The study's limitations include its focus on Indonesia's tourism sector, limiting

generalizability to other industries, and the exclusion of cultural and social factors that may influence SDG progress. Future research should address these gaps.

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