INTEGRATING SUSTAINABILITY ACCOUNTING AND CIVIC EDUCATION TO FOSTER ETHICAL AWARENESS IN BUSINESS

Tenriwaru[1], Andi aco agus[2], Muhammad Athallah Ra'fat[3]
[1]Accounting, Indonesian Muslim University, Indonesia (tenriwaru@umi.ac.id)
[2] Civic Education, Civic Education, Indonesia (andi.aco.agus@unm.ac.id)
[3]Accounting, Indonesian Muslim University, Indonesia (muhamadathallah375@gmail.com)

BACKGROUND: Business today is no longer measured only by financial profit but also by its impact on society and the environment. Sustainability accounting has emerged to meet this need, ensuring transparency in reporting environmental, social, and governance (ESG) performance. In Indonesia, Citizenship Education (PPKn) provides values of integrity, responsibility, and Pancasila-based ethics that are relevant for shaping ethical business practices. Yet, many sustainability reports remain formalistic, produced mainly for compliance with regulations such as those mandated by the Financial Services Authority (OJK). This gap between regulation and genuine ethical awareness shows the need for integration between sustainability accounting and civic education values. Such integration can strengthen ethical consciousness in business and align corporate practices with both global sustainability standards and national values.
METHOD: This study employs a qualitative research approach with a descriptive-exploratory design, as the aim is to explore and understand the integration of sustainability accounting and civic education in building ethical awareness in business practices. The research informants consist of five participants, representing diverse perspectives: two accounting academicians, one civic education (PPKn) scholar, one corporate practitioner (sustainability/CSR manager), and one representative from a regulatory or professional body (OJK or IAI). Informants were selected through purposive sampling, based on their expertise and relevance to the research topic. Data were collected through semi-structured interviews and document analysis of sustainability reports and relevant regulatory guidelines. To ensure the credibility of findings, the researcher employed triangulation of sources and methods. The data analysis was conducted using the Miles and Huberman interactive model, which involves three main steps: (1) data reduction, (2) data display, and (3) conclusion drawing/verification. This method allows for systematic interpretation of qualitative data while maintaining the contextual richness of informants' perspectives.
RESULTS & DISCUSSION: The findings show that sustainability accounting provides a structured mechanism for companies to disclose environmental, social, and governance (ESG) practices. However, most companies still treat sustainability reports as a regulatory obligation rather than as a tool for cultivating ethical values. From the perspective of civic education, informants emphasized that Pancasila values—particularly social justice, humanity, and responsibility—can strengthen the ethical foundation of business practices. When these values are integrated with sustainability accounting, reporting becomes more meaningful, reflecting not only compliance but also genuine commitment to society and the environment. These findings indicate that the integration of sustainability accounting and civic education can bridge the gap between regulation and ethical awareness in business. Sustainability accounting ensures transparency and accountability, while civic education provides the moral-philosophical framework rooted in Pancasila. Together, they form a complementary system that encourages businesses to move beyond profit orientation toward sustainable and socially responsible practices.
CONCLUSION: This study concludes that sustainability accounting provides transparency in corporate reporting, but its implementation in Indonesia often remains regulatory in nature. Integrating civic education values, particularly those rooted in Pancasila, can transform

reporting into a tool for building ethical awareness in business. Such integration bridges the gap between compliance and genuine responsibility, encouraging companies to balance profit with social and environmental commitments.
KEYWORDS: Sustainability Accounting, Civic Education, Ethical Awareness