



## Sustainability Reporting Lab:

Bridging Theory and Practice

**BRIDGING THE GAP:  
SUSTAINABILITY REPORTING LAB AS A  
PATHWAY TO CLIMATE RESPONSIVE  
ACCOUNTING EDUCATION**



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## Background

While sustainability reporting continues to grow, most accounting curricula in Indonesia remain profit-oriented.

However, global standards like IFRS S1 & S2 and POJK 51/2017 demand accountants who can understand climate risks and ESG disclosures.

## Key Objectives

- 1 Bridge the ESG competency gap
- 2 Integrate practice-based learning
- 3 Prepare students for sustainable and future-ready careers

There is a need for an innovative learning model that bridges theory and real-world sustainability practice.

## Our Mission

To build a new generation of climate-responsive accountants professionals **equipped not only with financial literacy but also with the ability to measure and report environmental impacts** in every business decision.



Through cross-sector collaboration, the Lab transforms accounting education into a...

- Universities strengthening curriculum relevance
- Industry & Regulators
- Becoming Student future green accountants

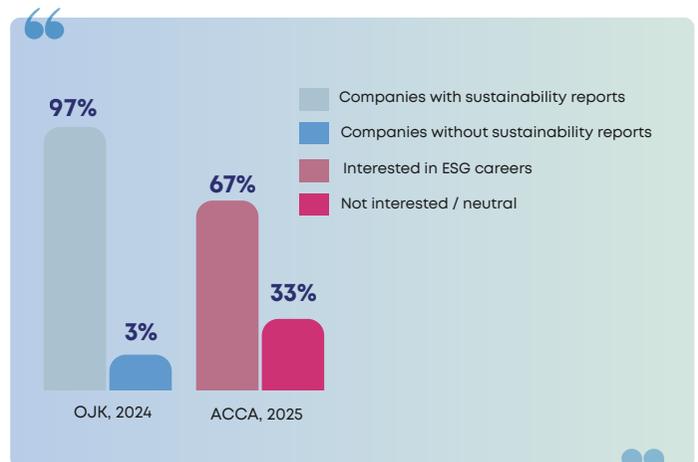
## Program Highlights

Awareness and Mindset Building is the foundation of the **Sustainability Reporting Lab**, aiming to shift the perspective of accounting students from profit-centered thinking toward sustainability-driven decision-making.

Students **gain hands-on experience** through case studies, sustainability report analysis, and carbon footprint calculations.

Students mentor MSMEs, **apply simple ESG principles and record sustainability data**. This process strengthens analytical skills, empathy, and leadership while creating real impact for local businesses.

The program **equips students with ESG portfolios, certifications, and professional exposure** through guest lectures and industry collaborations.



## Solution 1: Cultivating climate-responsive accountants

### What ?

Building **a new generation of accountants** who are **climate-responsive**, meaning they possess not only financial literacy but also the ability to **analyze, measure, and communicate environmental impacts** in every business decision.

### Why This Is Needed ?

- 1 Most accounting programs remain profit-focused and lack sustainability integration.
- 2 Companies face challenges in producing reliable ESG data due to a shortage of skilled ESG accountants.
- 3 Global demand for accountants with strong ESG and climate-reporting skills is increasing.

### How ?

#### Awareness & Mindset Building

The program builds ESG awareness through talks and case studies.



#### Experiential Learning

Workshops and communities build practical ESG skills.



#### Applied Practice

Students help MSMEs create mini-ESG reports with mentor guidance.



## Solutions 2: Enhancing professional competence

### What ?

Sustainability Reporting Lab enhances accounting students' professional competence through hands-on ESG learning, combining theory with real sustainability practices via workshops, case studies, and expert collaborations.

### Why?

There is still **a significant ESG competency gap** among accounting graduates, as traditional curricula remain focused on profit and tax compliance.

The **industry now demands accountants who understand sustainability**, in line with IFRS S1 & S2 and Indonesia's POJK 51/2017 on sustainable finance.

**Direct involvement enhances employability**, giving students a competitive edge in a job market increasingly driven by sustainability values.

### How?



Interactive workshops



Case Study Lab



Community of Practice



Field observations

## Solution 3: Preparing Students for Outstanding Career

### What ?

A **sustainability-based career preparation program** under the **Sustainability Reporting Lab** that equips students with:

- ESG & sustainability reporting expertise
- Green accounting mindset
- Real industry exposure through MSME mentoring



Lab



Learning



Career Path

### Why?

97% of listed companies now publish sustainability reports (OJK, 2024)

ESG careers are among the fastest-growing globally

Most accounting curricula remain profit-oriented and not ESG-ready

Supports SDG 4 (Education), SDG 8 (Decent Work), and SDG 13 (Climate Action)

### How ?

#### Professional Exposure

Guest lectures with OJK, auditors, and consultants for real ESG insights



#### Hands-on Experience

Workshops and communities build practical ESG skills.



#### Portfolio & Certification

Student ESG projects for CV showcase and access to professional ESG credentials



#### Career Linkages

Internship & collaboration with industry for green job opportunities

