

THE IMPACT OF THE IMPLEMENTATION OF ACCRUAL ACCOUNTING AND CORRUPTION CONTROL ON SDGS GLOBALLY

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Abstract. *This study aims to examine and analyze the impact of the implementation of accrual-based accounting and the effectiveness of corruption control on the achievement of the Sustainable Development Goals (SDGs) globally. With a quantitative approach, this study uses secondary data from 155 countries covering 775 observations throughout 2020–2024, and is analyzed through multiple linear regression. The results of the study indicate that the implementation of accrual accounting contributes positively and significantly to the achievement of the SDGs. In contrast, the effectiveness of corruption control based on the Corruption Perception Index (CPI) does not show a significant relationship to the achievement of development targets. This finding indicates that the implementation of accrual accounting can improve fiscal transparency and government accountability, which play a role in supporting sustainable development goals. On the other hand, the CPI is considered less able to accurately reflect differences in development levels between countries. The implications of these results underline the importance of strengthening institutional capacity and accrual-based fiscal reporting systems as the foundation of sustainable development policies. Meanwhile, efforts to control corruption should be based on more factual and multidimensional data. The limitations of this study include the use of secondary data that is cross-sectional for five years and the limited variables used, as well as the subjectivity of the CPI. Further studies are recommended using longitudinal data, expanding institutional indicators such as government effectiveness, public participation, and political stability, and combining quantitative and qualitative approaches to deepen the contextual analysis.*

Keywords: *Accountability; Accrual; Control Of Corruption; Sustainable Development Goals (SDGS)*