



Remote Accountants' Role in Advancing United Nations Sustainable Development Goals: The Case of a Philippine Fund Services Company

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Abstract

Remote accountants who work from any location with Internet access and leverage digital tools and cloud-based systems contribute to the value creation and sustainability of organizations. This study evaluated the role of remote accountants in advancing United Nations Sustainable Development Goals (SDGs) 8 (Decent Work and Economic Growth), 9 (Industry, Innovation, and Infrastructure), and 10 (Reducing Inequality). A structured questionnaire was used to gather data from 60 remote accountants in a Philippine fund service company, with descriptive correlational methods applied to identify patterns. The findings revealed active engagement among remote accountants in supporting sustainable practices, innovation, and inclusion although various organizational challenges persist. The study also disclosed the existence of significant relationship between the role of accountants in financial reporting and their contribution to advancing SDGs. However, it was found that there is no significant relationship between their role relative to financial reporting and the barriers to advancing SDGs. Similarly, no significant relationship was noted between their contribution to SDGs and barriers to advancing SDGs. This study proposes strategic recommendations to enhance investment accuracy, technology adoption, and workforce skills to address these challenges. Key initiatives include specialized training, resource optimization, technological upskilling, and the promotion of fair practices to strengthen inclusion and equality. Finally, the study affirmed the strategic role that remote accountants could assume in driving sustainability in financial services and pointed out investment and policy directions where improvements could be sought to optimize sustainability.

Keywords: *Accountability, Digital Transformation, Financial Inclusion, Financial Transparency, Fund Services Company, Innovation, Remote Accounting, Sustainable Development Goals*

INTRODUCTION

Remote accounting aligns more closely with sustainable development goals (SDGs) by leveraging technology to promote economic growth, innovation, and inclusivity, while onsite accounting maintains traditional practices. In remote accounting, according to [Li and Goel \(2024\)](#), accountants engage with their clients and audit teams through remote technology, unlike traditional accounting where social presence is required.

Remote accountants have substantially increased their engagement in achieving United Nations Sustainable Development Goals, mainly in investment service companies with complex financial markets. The SDGs act as an international framework for pressing issues such as poverty, inclusive growth in economies, and environmental protection, which require collective efforts from all sectors, including the corporate sector. Accounting experts can reinforce these objectives through expertise in financial transparency, compliance, and resource management by helping companies to place their strategy within sustainable objectives ([Iliemena-Ifeanyi et al., 2023](#)). In fund services, where financial accountability is most important, remote accountants ensure precise reporting, regulatory obedience, and judicious financial supervision, all needed for sustainable company operations ([Selvaraj & Jegadeeshwaran, 2023](#)).

Internationally, the research conducted by [Fleacă et al., \(2018\)](#) and [Kücükgül et al., \(2022\)](#) highlighted the requirement of businesses to set strategies that are aligned with SDGs, meaning that firms that cover this purpose often experience enhanced stable sustainability and performance. However, an integral part of this work demands a sector-specific focus, primarily on the contributions

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of remote accounting professionals to the fund services sector in achieving SDGs. This provides scope for further analysis of this critical domain.

[Eclevia \(2021\)](#) conducted a study in the Philippines to assess the enterprise-level implications of SDG integration. A significant research gap still exists regarding the appropriate discourse on the role of off-site accounting experts in fund service industries. This study investigates how off-site accounting specialists contribute to increasing financial transparency and improving sustainability practices for a leading fund service company in the Philippines. This study aims to clarify how their efforts impact the success of UN SDGs in the banking sector.

This study focuses on a fund service company in the Philippines that specializes in accounting, auditing, and fund management services for multiple clients. In recent years, the company has increasingly implemented remote working models to respond to technological breakthroughs and the need to sustain business operations during the COVID-19 pandemic. Despite successfully transitioning to remote work, the company faces challenges in aligning its operations with global sustainability standards, such as contributing more directly to the United Nations SDGs ([Ivanaj et al., 2021](#)). Although the company excels in traditional financial services, opportunities remain for improvement in its role as a responsible facilitator of sustainable activities through financial transparency, accurate reporting, and sound cash management. Assessing the company's practices in remote accounting on how it leverages digital tools and cloud-based systems allowing accountants to work from any location with internet access will identify the specific challenges in their quest to align their practices with United Nations SDGs. It is presumed by the researchers that remote accounting offers flexibility, enhancing work-life balance, and broadens employment opportunities contributing to SDG 8 (Decent Work and Economic Growth) by promoting inclusive economic growth and job creation. On the other hand, the adoption of advanced technologies in remote accounting drives SDG 9 (Industry, Innovation, and Infrastructure) by fostering innovation and improving operational efficiency and data security. Additionally, remote accounting helps achieve SDG 10 (Reduced Inequalities) by providing equal job opportunities to individuals from diverse geographic and socioeconomic backgrounds, thus fostering a more inclusive workforce. Thus, the present study is particularly relevant as it explores how remote accountants within a company can contribute to sustainability goals—such as SDG 8, SDG 9, and SDG 10 — and how their work can improve transparency and accountability. This study provides strategic insights into helping companies optimize their remote work models to enhance operational efficiency and foster sustainability initiatives and global development efforts.

Therefore, this study aimed to determine the contribution of remote accountants on how a subject fund services company can successfully advance United Nations SDGs. Specifically, this study assessed the role of remote accountants in financial reporting while evaluating their contributions to SDGs 8, 9, and 10. In addition, the study identified the barriers faced by these professionals in advancing the above goals. Finally, the study explored the relationship between the interplay of firms' roles in financial reporting, their SDG contributions, and the barriers encountered. Lastly, this study included a proposed strategic plan to enhance remote accountants' efficiency in financial reporting and sustainable development contributions.

LITERATURE REVIEW

This section presents a comprehensive review of the related literature from different sources to provide a clear understanding of the current topic. This section focuses on remote accountants' role in supporting selected United Nations (UN) SDGs.

Sustainable Development Theory

This study is anchored on sustainable development theory, taking into consideration that United Nations Sustainable Development Goals are grounded in various theoretical frameworks of sustainable development. The theory, popularized by the Brundtland Commission in 1987 and developed through practice, frames a global agenda for change to advance sustainable development ([Bolton & Landells, 2021](#)). This theory considers how sustainable development meets the needs of the present without compromising the ability of future generations to meet their needs. Moreover, sustainable development, according to [Mensah and Ricart Casadevall \(2019\)](#), involves three main issues: economic growth, environmental protection, and social equality. While this research considered these pillars of sustainable development and how remote accountants would advance the selection of SDGs, particularly on the aspects of social and economic transformation, sustainability

development theory deems appropriate for this study.

United Nations Sustainable Development Goals

The United Nations SDGs are 17 interlinked objectives focused on addressing global challenges, such as poverty, inequality and climate change, while advancing sustainable economic growth, social inclusion and environmental protection (Leal Filho et al., 2019). SDGs 8, 9, and 10 are very relevant to this study because of the role played by a remote accountant in pursuing financial transparency and sustainable development within a Philippine fund services company. As stated by De Ramos and Briones (2024b), a clear statement of goals highlights opportunities for growth by strengthening integrated planning strategies of the organization.

SDG 8 emphasizes the need for sustained economic growth and the promotion of decent work for all. Remote accountants ensure accurate and high-integrity financial reporting, which paves the way for economic growth (Imoniana et al., 2023). Their finance management skills will enable businesses to make the most of the available resources, ensuring that profit is maximized.

On the other hand, SDG 9 highlights the role of innovation and inclusive infrastructure. In a digitalized economy, remote accountants leverage modern technologies such as cloud computing and digital accounting applications to capitalize on operational efficiency in a highly dynamic industrial environment (Tahmid, 2023). Thus, emphasizing innovation creates growth in the finance sector and enables companies to compete in an open global market environment (Fasnacht, 2018).

SDG 10 targets reducing inequalities both within and between countries. Remote accountants strive to achieve this goal by conducting equitable financial practices and ensuring equal access to financial resources (Hoggett et al., 2024). Remote work allows professionals to bridge gaps in access to financial services, thereby supporting broader social equity and inclusion.

Role of Remote Accountants in Advancing SDGs 8, 9, and 10

Remote accountants make impressive inroads into many United Nations Sustainable Development Goals through their accounting skills and recent technologies. Their contributions to economic development, innovation, and inclusion touch on various dimensions. To begin with, remote accountants contribute to sustainable economic development by making better decisions and optimizing resources through efficient financial management. The embrace of updated advanced technologies inspires remote accountants to drive innovative change in financial industries by modernizing infrastructure and processes. They do this by promoting inclusiveness and equity in financial services to underserved people and reducing economic inequalities. The role of accountants in advancing SDGs plays an important role in meeting an organization's goals and objectives. As revealed by Laco et al. (2024), successful performance of their cross-functional integration responsibilities is more likely to enhance the efficiency, productivity, and profitability of an organization.

Aligned with SDG 8, remote accountants enable firms to use their finances more effectively by improving financial management efficiency and accuracy. They improve the execution of decisions because digital tools and cloud-based systems help optimize resources, cut costs, and improve decision-making processes (Jhurani, 2022). Their flexibility creates employment opportunities locally across different regions, thus supporting global markets, decreasing unemployment, and improving work-life balance (The Great Reimagination: The Future of Work for Canadian Accountants, 2024). In the Philippines, remote accountants help domestic and international clients achieve economic growth while maintaining flexible work environments.

Remote accountants contribute to SDG 9 by adopting artificial intelligence (AI), blockchain, and cloud computing technologies. These innovations drive industry efficiency and agility by transforming traditional accounting processes. In the Philippine fund services sector, remote accountants play a crucial role in developing resilient financial infrastructure by using digital tools to support industrialization and growth while helping financial operations adapt to evolving market conditions (Rawal & Chlouverakis, 2024).

Remote accountants support SDG 10 by promoting financial inclusion and equitable access to financial services and ensuring fair financial practices for businesses and individuals regardless of location (Kimmel et al., 2020). Their remote nature helps bridge the employment gap between urban and rural areas, providing opportunities for individuals from diverse backgrounds. This flexibility reduces barriers to physical office locations, enabling people in underserved regions to access quality

jobs in the financial sector (Ardi et al., 2024). Remote accountants help reduce regional disparities in the Philippines by fostering inclusive financial systems.

Barriers to SDG Adversaries

The advancement of SDGs is critical for addressing global challenges such as inequality, poverty, and environmental degradation. Despite global efforts, many organizations face barriers in effectively integrating SDGs into their operations, particularly within the financial and accounting sectors (Barua, 2020). Halaissi et al. (2024) and Menina (2023) emphasized that the prevalence of multiple challenges resulting from the interaction of social, economic, and environmental factors may constrain sustainability. These challenges must be understood so that a foundation can be established for developing strategies to overcome them and ensure that organizations contribute to sustainable development. In doing so, De Ramos and Briones (2024a) asserted that efficient resource allocation, improved communication, and infrastructure enhancements are essential.

Technological barriers add to these challenges, particularly in terms of integrating new technologies such as AI and blockchain. Most organizations face data integration problems that hinder their effective implementation of sustainable technologies (Aoun et al., 2021). Switching to sustainable technologies also entails considerable investment, and most companies do not have the capital to finance such transition (Söderholm, 2020). External factors, such as economic pressure and market volatility, further complicate organizations' ability to commit to long-term sustainable development goals (Lashitew, 2021).

Although an integrated framework encompassing the use of technologies and sustainable development practices ensures efficient and transparent accounting and reporting through remote accounting, barriers to its effective utilization may exist (Petcu et al., 2024). In this respect, the interplay of the relationship between accountants' role in financial reporting, their contribution to advancing SDGs, and perceived barriers must be evaluated for the successful practice of remote accounting. Thus, the following hypothesis was formulated:

1. Ho: There is no significant relationship between the role of accountants relative to financial reporting and remote accountants' contribution to SDGs.
2. Ho: There is no significant relationship between accountants' role in financial reporting and barriers to advancing SDGs.
3. Ho: There is no significant relationship between remote accountants' contributions to SDGs and barriers to advancing SDGs.

RESEARCH METHOD

This study employed a descriptive-correlational research design to investigate the role of remote accountants in relation to factors influencing the alignment of their tasks, such as fund administration, financial statement preparation, and management firm services with SDGs. This methodology was appropriate because it allowed the researchers to collect data on respondents' behavior and attitude and analyze and understand the relationships between those variables (IvyPanda, 2023). This study involved sixty (60) remote accounting professionals from a Philippine fund service company. Their entire accounting staff is recruited because of their high expertise in financial reporting, cash management, and technology-driven accounting practices; this highly relates to the company's contributions to the United Nations SDGs. These professionals were chosen because their roles involve direct involvement in the company's financial processes, making them the most suited respondents to provide insights on how remote accounting practices support transparency, accountability, and SDG advancement.

The researcher-structured questionnaire was validated by two accountants with expertise in UN SDGs. Ten remote accountants were tested as pilots to eliminate vague and inconsistency in the questionnaires and make them clear and comprehensive. The Cronbach's alpha scores ranged from 0.754 to 0.947, indicating an acceptable level of internal consistency across the survey items (Table 1).

Table 1. Reliability Statistics

Indicators		Cronbach's Alpha	No. of Items
1	Financial Transparency	0.947	5
2	Accountability	0.873	5
3	Sustainable Development	0.882	5
4	Economic Growth	0.836	5
5	Industrial Innovation	0.754	5
6	Reducing Inequality	0.927	5
7	Challenges in Achieving SDG 8: Decent Work and Economic Growth	0.912	5
8	Challenges in Achieving SDG 9: Industry, Innovation, and Infrastructure	0.931	5
9	Challenges in Achieving SDG 10: Reducing Inequality	0.870	5

The online survey was emailed to the remote accounting professionals of the target company. Participants were provided with a link to the online questionnaire and were informed about the study purpose, data confidentiality, and their right to withdraw at any time. The core of the questionnaire focused on how the selected United Nations SDGs were considered in their practices in the company as remote accountants using a five-point Likert scale as follows: 1 = 1.00-1.80, Never; 2 = 1.81-2.60, Rarely; 3 = 2.61-3.40, Sometimes; 4 = 3.41-4.20, Often; 5 = 4.21-5.00, Always. This five-point Likert scale was used to collect the level of agreement of the respondents on specific statements related to their role in financial reporting and contribution to advancing SDGs and their perceptions of barriers to advancing SDGs. Moreover, the respondents' personal information was safeguarded to maintain anonymity and ensure data security.

The data were analyzed using the Statistical Package for Social Sciences (SPSS) software, including methods such as frequency, percentage, and weighted mean. Pearson's correlation was used to measure the interplay of relationships between the roles of remote accounting professionals in financial reporting, their contribution to the achievement of specific SDGs, and their perceptions of barriers to advancing SDGs. These methods allowed for a comprehensive understanding of group differences and relationships among key variables.

FINDINGS AND DISCUSSION

This section addresses how remote accountants increase financial accountability and transparency, thereby facilitating the accomplishment of the United Nations set of SDGs. This is pre-coded with a demographic profile of the nature of the respondents' views and experiences. This research attempts to put context. A critical discussion lies in the vital role remote accountants play in financing reporting, where they emphasize financial transparency, accountability, and sustainability. This underscores their particular roles in helping to achieve SDG 8 on Decent Work and Economic Growth, SDG 9 on Industry, Innovation, and Infrastructure, and SDG 10 on reduced inequality. The challenges and issues these professionals face in trying to further the success of SDGs are discussed along with the strategic implications of their findings toward more effective effectiveness in their roles and input in an organization. The critical interaction between remote accounting practices and sustainable development objectives is thus highlighted in the analysis. Then, this section concludes with the proposed strategic plan to enhance remote accountants' efficiency in financial reporting and sustainable development contributions.

Profile of the Study Respondents

The demographic profile of the respondents revealed a diverse distribution in terms of age, gender, education, professional licensing, and years of experience (Table 2). Most participants are still in their early or mid-years of profession. Many hold a bachelor's degree, and some have a Philippine Certification for Public Accountants. The respondents are primarily female, while those in Visayas and Mindanao are relatively sparse and mainly geographically located in Luzon. Most respondents have been with their current employer for up to five years. This result suggests that the workforce in remote accounting businesses is relatively young and dynamic and can adapt to new financial practices.

The field seems inclined toward increasing gender inclusivity, which manifests the overall change

in society, with women's roles in professional fields expanding everywhere. The proportion of respondents with short tenure may also reflect a trend in remote work that attracts newer, more receptive professionals to digital tools and flexible work environments. This element has been supported by literary research documenting the increased activities of younger professionals in taking remote accounting jobs, especially within developing regions like the Philippines (Ariola, 2017). A more technologically aware and better accepting younger workforce would also be likely to support the advocacy of remote accounting, which would bring about the hoped-for benefits of transparency and accountability. Female involvement reflects a study's conclusion that there is a growing upswing in gender balance within the accountancy profession and finance, an upsurge that would benefit organizational productivity and social equality (Duarte et al., 2019).

Table 2. Profile of the Study Respondents

Indicator	Frequency	Percentage
Age		
21-25	7	11.7
26-30	10	16.7
31-35	15	25.0
36-40	11	18.3
41-45	6	10.0
46-50	6	10.0
51 & above	5	8.3
Total	60	100.0
Gender		
Male	16	26.7
Female	44	73.3
Total	60	100.0
Highest Educational Attainment		
Bachelor's Degree	48	80.0
Master's Degree	12	20.0
Doctorate Degree	0	0
Total	60	100.0
Philippine CPA License		
Without License	41	68.3
With License	19	31.7
Total	60	100.0
Years of Experience in the Company		
1-5	32	53.3
6-10	14	23.3
11-15	7	11.7
16 and above	7	11.7
Total	60	100.0
Home Office Setup Location		
Luzon	32	53.3
Visayas	24	40.0
Mindanao	4	6.7
Total	60	100.0

Role of Remote Accountants in Financial Reporting

Remote accountants are vital to good and transparent financial reporting, primarily through financial transparency, accountability, and sustainable development. They ensure that the reports are honest and aligned with laws, while ensuring honest disclosures about sustainable economic

practices.

Financial Transparency

Financial transparency is the backbone for developing trust and accountability in any organization, especially in remote accounting practices where physical oversight is not guaranteed. The findings in Table 3 reveal greater accountability for remote accountants' financial disclosures. Consistent responses demonstrate that remote accountants prioritize transparency and are committed to accuracy and compliance. Data does not support negating remotely working from the ability to provide integrity in financial reporting. The respondents practiced honesty when using financial disclosures periodically and addressed discrepancies promptly. Such a commitment emphasizes ethical standards when working from home. These findings are supported by [Nofel et al. \(2024\)](#), who shed light on how digital tools such as cloud computing and blockchain power remote accountants in trying to improve transparency and accountability in their financial activities. Effective use of these tools will likely continue to be essential to the success of any organization as the digital landscape changes ([Marco et al., 2024](#)).

Table 3. Financial Transparency

	Statement	Mean	SD	Descriptive
1	I ensure transparency in financial reporting.	4.73	0.516	Always
2	I maintain accuracy in financial reports.	4.53	0.596	Always
3	I ensure honest financial disclosures while working.	4.57	0.621	Always
4	I follow compliance requirements in remote accounting.	4.45	0.723	Always
5	I promptly report discrepancies in financial data.	4.42	0.889	Always
	Average Weighted Mean	4.54		Always

Accountability

Remote accounting accountability means obligations to accountants by the type of service offered—transparency, integrity, and compliance in reporting finances while holding the responsible person accountable for their behavior. Table 4 findings show that remote accountants continue reporting high levels of accountability, proving effectiveness in keeping stakeholders accountable and organizational accountability. Accountants now maintain confidence in their ability to ensure regulatory compliance and detect financial malpractices despite the difficulties that working remotely has created, in other words, two critical constituents of accountability in the financial sector. Their commitment to fulfilling these obligations would signify that telecommuting does not restrict them from being responsible and held accountable. This validates [Lee \(2019\)](#), who stated that remote accountants play a crucial role in enforcing financial accountability and compliance regulations, thus giving them a good influence on organizations' compliance with higher ethical standards.

Table 4. Accountability

	Statement	Mean	SD	Descriptive
1	I help hold stakeholders accountable for financial activities.	4.25	0.914	Always
2	I promote organizational accountability in my remote role.	4.22	0.783	Always
3	I ensure adherence to regulatory requirements.	4.42	0.829	Always
4	I identify and address financial misconduct in my work.	4.28	0.846	Always
5	I contribute to improving financial accountability.	4.33	0.968	Always
	Average Weighted Mean	4.30		Always

Sustainable Development

In remote accounting, sustainable development means meeting present financial needs without compromising future generations' ability to meet their needs, primarily through sustainable financial practices and the ethic of responsible decision-making. The findings indicate that remote accountants support sustainable development by promoting financial practices that emphasize transparency and efficiency (Table 5). The respondents consistently reported that they had encouraged investment in ecologically sustainable projects and provided information on sustainability initiatives. These encouraging comments demonstrate that remote accountants have a growing awareness of the

financial implications of sustainability from the global trend set by most business ventures regarding their production operations. The results agree with [Salim \(2023\)](#), who indicated the significant contributions of remote accountants in improving sustainability efforts through financial acumen and adopting sustainable business practices. The descriptor "often" in the table means that respondents frequently engage in actions that support sustainability. This means a professional commitment to sustainability efforts and indicating the weight of their contribution toward achieving the sum of sustainable development across accounting professions.

Table 5. Sustainable Development

	Statement	Mean	SD	Descriptive
1	I support sustainable financial practices in my work.	4.33	0.837	Always
2	I provide insights on sustainability initiatives.	4.18	0.833	Often
3	I promote transparency, efficiency, and sustainability in business operations.	4.28	0.804	Always
4	I encourage investment in environmentally sustainable projects.	4.22	0.783	Always
5	I understand and address the financial implications of sustainability.	4.32	0.999	Always
	Average Weighted Mean	4.27		Always

Remote Accountants' Contributions to Specific SDGs

Remote accountants are essential because they continue to work toward attaining the SDGs, such as economic growth, SDG 8; innovation, SDG 9; and reduction in inequality, SDG 10. They improve businesses and contribute to the broader global goals of controlling financial data, ensuring sustainable practices, and providing fair financial activities. The remote accountant contributes to further business profitability and efficiency and economic and industrial development through technology and other modern tools.

Contribution to SDG 8: Economic growth

Table 6 reveals that accountants assigned to remote services believe their job is more significant in influencing economic growth, primarily through profitability and sustainability in their organization. Respondents agreed that financial data management and resource efficiency contribute substantially to sustainable economic growth. These findings are closely related to the statement of [Mauch \(2024\)](#) indicating that remote workers are determinants of productivity and stability in an economy. Participants also commented that the effectiveness in terms of sustainability, which concerns the validity of investment choice-making, indeed affects economic stability. Moreover, respondents also see their work as contributing toward suitable investment choices, an essential component of financial stability as indicated in the table. Two items were rated as "often, which implies that although the practices are very usually applied, there is still room to improve on aspects that can enhance the accuracy of investment-related decisions and make sure money allocated for development is efficiently utilized.

Table 6. Contribution to SDG 8: Economic Growth

	Statement	Mean	SD	Descriptive
1	I manage financial data to support economic growth.	4.37	0.712	Always
2	I regularly enhance the accuracy of investment-related financial decisions.	3.98	0.854	Often
3	My remote accounting work helps increase business profitability and sustainability.	4.38	0.666	Always
4	I ensure the efficient allocation of financial resources for development purposes.	4.08	0.979	Often
5	My work as a remote accountant contributes to sustainable economic growth.	4.35	0.777	Always
	Average Weighted Mean	4.23		Always

Contribution to SDG 9: Industry, Innovation, and Infrastructure

Table 7 indicates that remote accountants are significant agents of innovation, leveraging modern technologies and digital platforms to enhance their work efficiency. Analysis of the table showed that respondents frequently reported using innovative accounting tools, and respondents reported that they "always" use those resources to spur innovation in practice. However, some participants stated that there is still a need for more scope for further technological adoption, as indicated by several "often" ratings of statements about installing new technologies. Therefore, although the tools are widely used, inconsistencies in their application and weaknesses in their integration can be observed. This is supported by [Isip \(2023\)](#), who argued that digital transformation is considered one of the most important forces driving industrial innovation. According to the 'Industry, Innovation and Infrastructure' factor of Sustainable Development Goal 9, remote accountants are increasingly crucial for the sector's innovation and infrastructure for sustainability. Their continuous embracing and implementing new technologies are critical to the radical shift in accounting practices ([Mujiono, 2021](#)). However, this aspect is normally not given high priority ([Briones & Cabrera, 2017](#)). Overall, with a score of "often," there is a commitment to innovation that has been put into practice, but consistency with much more technological progress would make contributions even better. As emphasized by [Rivera et al. \(2023\)](#), employees undergoing continuous training to adapt to technological innovations and developments are likely to have gained valuable skills and knowledge.

Table 7. Contribution to SDG 9: Industry, Innovation, and Infrastructure

	Statement	Mean	SD	Descriptive
1	I utilize modern accounting technologies to drive innovation in my work.	4.30	0.850	Always
2	I am using new-age digital platforms to introduce innovation into the fund services business.	4.12	0.715	Often
3	I implement new technology within my work to innovate.	4.05	0.871	Often
4	I often use updated accounting tools to increase the efficiency of long-distance bookkeeping chores.	4.10	0.896	Often
5	My remote work practices contribute to the modernization of the accounting industry.	4.33	0.752	Always
	Average Weighted Mean	4.18		Often

Contribution to SDG 10: Reducing Inequality

Findings in Table 8 indicate that remote accountants are engaged in active efforts to reduce inequality by equalizing access to fair financial practices and campaigning for financial inclusion. Respondents tended to reaffirm their role in ensuring equal access to job opportunities, and a good number indicated that they "always" support inclusive financial practices. For instance, although some answers were scored "often," it means that although these accountants appear committed to reducing inequality in parts of this scope, they differ regarding implementation or effectiveness. For example, although respondents often argue for financial inclusion, an "often" rating means further efforts would help expand this impact area. This reflects the growing awareness of the importance of social equity in the accounting profession. This confirms the expectations of [Leoni et al. \(2021\)](#), underlining the possibility that remote work can bridge economic gaps and thus make global access to employment possible. The average weighted mean on "always" indicates a strong commitment to reducing inequality. The "often" ratings on particular aspects show continuous improvement and targeted initiatives in those areas that further strengthen these contributions.

Table 8. Contribution to SDG 10: Reducing Inequality

	Statement	Mean	SD	Descriptive
1	I work to open up jobs and reduce inequality.	4.20	1.005	Often
2	My remote work practices ensure equal access to employment opportunities.	4.25	0.728	Always
3	I promote fair financial practices to reduce inequality.	4.43	0.722	Always
4	I am an advocate for financial inclusion through my work.	4.20	0.777	Often

	Statement	Mean	SD	Descriptive
5	My work ensures that individuals around the world have the same opportunities.	4.43	0.745	Always
	Average Weighted Mean	4.30		Always

Barriers to SDG Adversaries

In pursuing United Nations Sustainable Development Goals, remote accountants face various barriers that hinder their ability to fully realize these objectives. This section assesses the problems these professionals face, especially those related to SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation, and Infrastructure), and SDG 10 (Reducing Inequality). Hence, understanding such barriers is essential for devising targeted strategies to enhance their contributions to sustainable development.

The findings imply that even if remote accountants recognize their influence in ensuring SDG achievement, they simultaneously experience hindrances to their operations in many aspects, such as organizational, resource, and structural constraints (Table 9). According to earlier findings by [Onyango and Ondiek \(2021\)](#), despite knowing their potential and challenges, professionals face impediments in performing their functions. Although remote accountants make various positive contributions to sustainable development, they need the utmost support to overcome these obstacles to succeed.

Table 9. Barriers to SDG Adversaries

	Statement	Mean	SD	Descriptive
1	SDG 8: Decent Work and Economic Growth	2.92	1.12	Sometimes
2	SDG 9: Industry, Innovation, and Infrastructure	2.69	1.14	Sometimes
3	SDG 10: Reducing Inequality	2.77	1.03	Sometimes
	Average Weighted Mean	2.79		Sometimes

Relationships Between the Role of Accountants Relative to Financial Reporting, Remote Accountants' Contribution to SDGs, and Barriers to Advancing SDGs

The hypotheses on the interplay of relationships among the three variables, particularly the role of accountants relative to financial reporting, their contribution to advancing SDGs, and perceived barriers to advancing SDGs were tested using the Pearson's correlation technique. Table 10 presents the results of the significant relationships tests.

The data reveal a significant relationship between the role of remote accountants in financial reporting and their contribution to SDGs. This finding suggests that enhanced engagement in financial reporting directly correlates with a more substantial impact on achieving these global goals. Specifically, as remote accountants become more involved in accurate and transparent financial reporting, their contribution toward SDGs—such as economic growth and reducing inequality—become more pronounced.

Conversely, the analysis does not suggest a strong significant relationship between the barriers to the advancement of SDGs and the role of remote accountants. This means that the problems these professionals face do not necessarily limit their ability to contribute to SDGs. The problems these professionals encounter do not necessarily hinder their perceived ability to contribute to SDGs. Remote accountants are committed to sustainable development despite obstacles, which means they are resilient when aligning with global objectives.

These findings align with previous research, which highlighted the crucial role of financial reporting in promoting sustainability. For instance, [Bebbington and Unerman \(2020\)](#) argued that transparent financial practices foster accountability and drive sustainable business practices, reinforcing the argument that effective reporting is essential for advancing SDGs. Although the challenges are present, [Shinbrot et al. \(2019\)](#) highlighted that professionals can work through them and contribute to sustainable development. This means that strategies meant to address such barriers can be modified to include more input from remote accountants in achieving SDGs.

Table 10. Relationships Between the Role of Accountants with respect to Financial Reporting Remote Accountants' Contributions to SDGs and Barriers to Advancing SDGs

Correlations	p-value	Decision	Conclusion
Role of Accountants Relative to Financial Reporting and Remote Accountants' Contribution to SDGs	0.000	Reject Ho	S
Role of Accountants Relative to Financial Reporting and Barriers to Advancing the SDGs	0.400	Accept Ho	NS
Remote Accountants' Contribution to SDGs and Barriers to Advancing the SDGs	0.098	Accept Ho	NS

S = Significant, NS = not significant.

Strategic Plan for Enhancing Remote Accountants' Efficiency in Financial Reporting and Sustainable Development Contributions

The strategic plan presented in Table 11 outlines critical initiatives to enhance the efficiency and contributions of remote accountants in financial reporting while advancing SDGs. The focus areas include improving investment accuracy, enhancing resource allocation, adopting new technologies, increasing the use of digital platforms for innovation, and promoting fair financial practices.

This strategic plan emphasizes investment accuracy and resource allocation efficiency, essential for achieving SDG 8 (Asadikia et al., 2021). Additionally, incorporating new technologies aligns with SDG 9, facilitating innovative accounting practices (Peng et al., 2023), and promoting fair financial practices supports SDG 10 by ensuring equitable access to financial resources (Oestreich, 2018). In the successful implementation of the proposed plan, Briones (2019) recommended that a monitoring and reporting framework should be installed to track progress.

Table 11. Strategic Plan for Enhancing Remote Accountants' Efficiency in Financial Reporting and Sustainable Development Contributions

Key Focus Areas	Action Plan	Key Performance Indicators
Improving Investment Accuracy (SDG 8)	Training on Investment Analysis: Implement specialized training for remote accountants on investment analysis and decision-making to improve accuracy.	Track the accuracy of financial investment decisions before and after training sessions.
Enhancing Resource Allocation Efficiency (SDG 8)	Periodic Reviews and Audits: Establish periodic reviews of resource allocation strategies to ensure that remote accountants can adjust their approach based on outcomes and new data.	Percentage of resources allocated efficiently based on audits and reviews.
Adopting New Technologies (SDG 9)	Technology Upskilling: Provide up-to-date training programs on the latest accounting technologies, such as AI-powered software, blockchain for financial transactions, and cloud-based accounting systems.	Measure efficiency gains from implementing new tools for investment analysis.
Increasing Use of Digital Platforms for Innovation (SDG 9)	Digital Toolkits for Remote Accounting: Provide access to comprehensive digital toolkits tailored for remote accountants, helping them streamline workflows and introduce innovative approaches to their work.	Track the rate of technology adoption by remote accountants.
Promoting Fair Financial Practices (SDG 10)	Financial Inclusion Initiatives: Develop initiatives to increase financial inclusion, ensuring remote accountants actively support fair financial opportunities in their	Increase in initiatives supporting financial inclusion.

Key Focus Areas	Action Plan	Key Performance Indicators
	markets.	

CONCLUSIONS

This study highlighted the essential role of remote accountants in advancing financial transparency, accountability, and the achievement of SDGs, particularly SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation, and Infrastructure), and SDG 10 (Reducing Inequality). The study concludes that remote accountants significantly promote transparency, high compliance, and accuracy in financial reporting, enhancing trust, and supporting economic growth. Furthermore, the study confirmed the significant role remote accountants play in driving industry efficiency and modernization through their contribution to innovation by adopting digital tools and practices, such as AI and blockchain.

This study further established how remote accountants contribute to financial inclusion and bridge the gap between inequalities through fair economic practices by filling inequalities between urban and rural areas. However, barriers such as resource constraints, technological adoption challenges, and economic pressures on remote accountants have restricted their full exploitation of SDGs. However, resilience among remote accountants exhibits that they do not hesitate to embrace sustainable practices. In order to overcome these issues, the suggested strategic plan places emphasis on training for the accuracy of investment, resource optimization, upskilling through technology, and programs to promote the inclusion of finance. These targeted steps aim at maximizing remote accountants' contributions to sustainable development by confirming the strategic importance of supporting global sustainability through goals in the financial sector.

LIMITATION & FURTHER RESEARCH

Despite the valuable insights gained from this study, some limitations must be acknowledged. The sample size of remote accounting professionals was reduced to 60 from one location in the Philippines, which may not be generalizable to the larger population of remote accountants worldwide or in different sectors. Additionally, most contributions from remote accountants were reported for SDGs 8, 9, and 10, while underrepresenting other critical SDGs that accountants are likely to impact.

Further studies are suggested to investigate the impact of other SDGs, such as climate actions and responsible consumption (SDG 12). The sample size needs to be increased and spread across different geographical scopes to better understand the overall contribution toward attaining remote accounting professionals' sustainability and the world's sustainability.

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