

# Role of Profession in Sustainable Development Goals

*“The 2030 Agenda and its 17 Sustainable Development Goals (SDGs), adopted in 2015, provide a coherent, holistic framework for addressing these challenges and their interconnections. .... They require member states to address the social, economic and environmental dimensions of sustainable development in a balanced manner. Their implementation must embody the principles of inclusiveness, integration and ‘leaving no one behind.’”*

– António Guterres,  
United Nations Secretary-General

Many millennia back, humans were insignificant part of ecological system and were as trivial as any other living creature on earth. There was a natural balance in ecology. The scenario is much different today and it would not be exaggeration to state that humans are virtual rulers of earth. Incidentally, their growth is seriously impacting the life of animals, plants and other natural resources on the planet. The humongous growth that has happened in recent centuries has only aggravated the position. Apart from ecological and environmental challenges, the growth of humans has been lopsided with its benefits available to selected few. While growth is skewed with many people enjoy overabundance of wealth and power, there are several others who are deprived of basic necessities that constitute food, clothing, shelter, education and medical facilities. There are countries that are not able to meet basic human needs. Poverty, lack of sanitation, pollution, lowering biodiversity, ozone depletion, climate change, acid rains are some of the several problems damaging the life on earth. Even some of the species are getting extinct making this damage irrevocable in nature.

United Nations, sensitising global challenges adopted seventeen interconnected **Sustainable Development Goals** as holistic approach to achieve a better and more sustainable future. The seventeen goals are comprehensive in nature leaving no issue untouched with target to achieve them by 2030. These goals cover poverty, hunger, health, education, gender equality and women empowerment, water and sanitation, energy, economic growth, infrastructure and industrialisation, inequality, cities, sustainable consumption and production, climate change, oceans, biodiversity, forests,

desertification, peace, justice and strong institutions and partnerships.

The emerging Indian economy has been taking many pathbreaking initiatives for overall inclusive and sustainable development of country covering rural economy, sanitation facilities, affordable quality education, inexpensive medical facilities, gender equality, pollution control, resource conservation and like. The fruits of growth are to be enjoyed by all. India also has failsafe system of Corporate Social Responsibility for specified companies within the Companies Act, 2013. Involving large profit making companies to participate in the socially relevant initiatives is a visionary step that is helping in accomplishment of a number of Sustainable Development Goals of United Nations.

The Institute of Chartered Accountants of India, as a partner of nation building takes several steps for achieving societal objectives and inclusive growth. It is a normal routine for the various organs of the Institute to organise activities such as blood donation, tree plantation and having a *Swachh Bharat*. The Institute also works towards broadening the tax base and improving rationality in the tax systems. Chartered Accountants with their proficiency in tax laws with its *canon of equity*, anyways help in diverting the resources to where they are needed most, thus helping in inclusion. There are many Chartered Accountants who have specialised into emerging sustainability areas covering green audit, environment audit, CSR audit and like.

The profession, in a gradual manner, is also adopting integral reporting combining traditional financial reporting and sustainability reporting bringing transparency and accountability in the issues that traditional financial reporting does not cover. Integral reporting present linkages between economic, social and other considerations from long-term perspective. They present information on financial performance and other information that is value relevant on environmental, social and governance parameters. The role of profession is acquiring a unique position within the society to set standards and generate information in line with the principles of sustainable development.

—Editorial Board ICAI: Partner in Nation Building