

# Insights Students on Environment, Local Wisdom, and Poverty in the Context of SDGs

Marselinus Asri

*Universitas Atma Jaya Makassar*

Date of Submission: 10-07-2024

Date of Acceptance: 20-07-2024

## ABSTRACT

This qualitative study explores Faculty of Economics and Business (FEB) students' perceptions of the interaction between the environment, local wisdom, and poverty in the context of the Sustainable Development Goals (SDGs), focusing on SDG 1: Zero Poverty. Semi-structured interviews were conducted with 20 students from Universitas Atma Jaya Makassar (UAJM), selected through purposive sampling to capture diverse perspectives. Thematic analysis was used to identify and analyze themes related to students' understanding and perspectives on environmental sustainability, local wisdom, and their implications for reducing poor. Results show that students recognize the important link between environmental sustainability and poverty, focusing on the impact of environmental degradation on vulnerable communities. They emphasized the importance of incorporating local intelligence, citing its potential to improve sustainability practices. The study highlights the importance of integrating traditional knowledge into contemporary policies to achieve sustainable development goals. It emphasizes the role of education in raising awareness and advocating for future leaders. Significance: Lessons from this study can inform education programs and policy frameworks that promote sustainable development and poverty reduction strategies that incorporate local wisdom.

**Keywords:** Environment, local wisdom, poverty, Sustainable Development Goals (SDGs), students' perspectives

## I. INTRODUCTION

Eradicating poverty and promoting sustainable development are key global imperatives supported by the United Nations Sustainable Development Goals (SDGs) (Walsh et al., 2022). In particular, SDG 1 represents a shared commitment

to end poverty in all its forms everywhere, requiring a multidimensional approach that includes economic, social, and environmental aspects. This comprehensive framework recognizes poverty as a complex problem that is inextricably linked to broader challenges such as inequality, access to education, health disparities, and environmental degradation. In this context, the perspectives of Faculty of Economics and Business (FEB) students offer valuable insights into integrating local intelligence and environmental sustainability into efforts for Poverty Reduction. Students, as future leaders and decision-makers, have unique perspectives on these interrelated issues.

Their views reflect not only academic views but also practical considerations that may shape future policies and strategies (Fairfield et al., 2003; King & Levine, 1993; Wimberley & Bello, 1992). This study sought to examine how students perceive the role of local wisdom – traditional knowledge systems passed from generation to generation – and environmental sustainability in the fight against poverty. By understanding these perspectives, the research aims to connect theoretical knowledge with practical implications for sustainable development initiatives. This involves considering how local intelligence can inform sustainable practices and community resilience, thereby contributing to the poverty reduction goals outlined in SDG 1 (Modgil et al., 2020; Walsh et al., 2022). Additionally, the insights gleaned from FEB students are crucial for developing comprehensive and effective policies to combat poverty in its various dimensions.

By exploring their understanding and attitudes towards these issues, the study aims to explore potential synergies and innovations that could improve the effectiveness of sustainable development strategies. This collaborative approach is consistent with the SDG call for

collaboration and inclusive participation across all sectors to achieve meaningful progress towards the Sustainable Development Goals. Finally, by illuminating the perspectives of FEB students, this study seeks to provide actionable insights for policymakers, educators, and stakeholders involved in developing strategies to sustainably eradicate poverty. The findings are intended to inform educational programs, policy frameworks, and community engagement to integrate local wisdom and environmental sustainability into broader development programs. In doing so, the research contributes to the ongoing debate on how best to achieve SDG 1 and promote sustainable and equitable development globally (Dam et al., 2024; Dhahri & Omri, 2020; WANG et al., 2024).

## II. LITERATURE REVIEW

The United Nations Sustainable Development Goals (SDGs) are a comprehensive framework that addresses global challenges, from poverty to environmental sustainability and beyond. In particular, SDG 1 emphasizes the eradication of poverty in all its forms, emphasizing the interdependence of poverty with broader development goals (Hwang & Kim, 2017; Modgil et al., 2020; Walsh et al., 2022)). Poverty remains a complex and multifaceted problem, encompassing not only a lack of income but also a lack of access to basic services, education, health care, and opportunities for economic advancement (Murphy & Albu, 2017)

The SDGs provide a roadmap for countries and stakeholders to coordinate efforts to reduce poverty through integrated approaches that take into account economic, social, and environmental aspects. Environmental sustainability plays a central role in poverty reduction, highlighted by the integration of SDG 1 with other goals such as SDG 13 (Climate Action) and SDG 15 (Life on Earth). Environmental degradation disproportionately affects the poor, who rely more on natural resources and are more vulnerable to the impacts of climate change (Olson, n.d.; United Nations, 2016)

Sustainable environmental practices not only mitigate these risks but also build resilience and promote inclusive economic growth, which is essential to help people escape poverty (IPCC, 2021). Local wisdom, defined as traditional knowledge systems developed and preserved by local communities over generations, offers valuable insights into sustainable resource management sustainability and community resilience (Sichera, 2015). Integrating local intelligence into development strategies is consistent with SDG 1's

focus on inclusive economic growth and sustainable livelihoods (Stoneman, 1975; Sullivan, 2010; Tahir et al., 2020; Tiwari & Mutascu, 2011). Studies have shown that integrating Indigenous activities into policy frameworks can lead to more effective poverty reduction and environmental conservation efforts

Education has emerged as a key enabler for achieving SDG 1 and other related goals. Access to quality education not only enables individuals to escape poverty but also raises awareness of sustainable practices and environmental stewardship (Nahar, 2024; Suárez Giri & Sánchez Chaparro, 2023). Educational institutions play a key role in shaping attitudes and behaviors for sustainable development, preparing future leaders and learners to address complex global challenges. The intersection of poverty and gender inequality is also an important area of concern in the SDGs. SDG 5 (Gender Equality) aims to empower women and girls, recognizing their central role in poverty reduction and sustainable development (Erin et al., 2024). Studies show that women's economic and social empowerment not only reduces poverty rates but also improves community resilience and promotes more inclusive development outcomes (Ogiemwonyi & Jan 2023; Ranjbari et al., 2021; Walsh et al., 2022; Yin et al., 2022).

Technological innovation and infrastructure development are key elements to achieving SDG 1. SDG 9 (Industry, Innovation, and Infrastructure) emphasizes the need for capable infrastructure resilience, inclusive industrialization, and technological advancement to support sustainable economic growth and poverty reduction). Access to modern technologies, including renewable energy solutions and digital connectivity, can close the gap between rural and urban areas, creating opportunities for economic empowerment and poverty reduction. (World Bank, 2020). The role of governance and policy frameworks is critical in translating SDG commitments into concrete poverty reduction strategies.

Effective governance structures, characterized by transparency, accountability, and inclusive decision-making processes, are essential to ensure that development benefits are distributed equitably and are sustainable over the long term (Res & Bud, n.d.). Policies that promote social protection, financial inclusion, and equitable access to resources play a critical role in addressing the root causes of poverty and promoting community resilience. The pandemic has exacerbated existing inequalities and posed new challenges to achieving

SDG 1 and related targets. The economic impact of the pandemic has pushed millions into extreme poverty, highlighting the urgent need for targeted interventions and resilient recovery strategies. Building back better requires integrated approaches that prioritize health, education, social protection, and sustainable economic recovery to ensure no one is left behind in the pursuit of development sustainable (Codagnone, 2008; Department of Economic and Social Affairs, 2016)

### III. METHODOLOGY

#### Research Design

This qualitative research employs a phenomenological approach to capture the lived experiences and perspectives of FEB students regarding the interconnections between environment, local wisdom, and poverty. Semi-structured interviews were conducted to gather in-depth insights (Ahrens & Chapman, 2006) (Jiang & Penman, 2013).

#### 3.1 Participants

The participants consisted of 20 FEB Universitas Atma Jaya Makassar (UAJM) from the Management and Accounting department students from various academic years and specializations. Participants were selected through purposive sampling to ensure a diverse range of perspectives.

#### Data Collection

Data were collected through semi-structured interviews conducted either face-to-face or via online platforms. The interview questions were designed to explore students' understanding of environmental sustainability, the significance of local wisdom, and the ways these elements can contribute to poverty reduction in the context of SDGs.

#### Data Analysis

Thematic analysis was used to analyze the interview data. The interviews were transcribed verbatim, and the transcripts were coded to identify emerging themes and patterns related to the research questions.

### IV. RESULT AND FINDINGS

#### 4.1 Understanding of Environmental Sustainability and Poverty

Students demonstrated a clear understanding of the relationship between environmental sustainability and poverty. They acknowledged that environmental degradation disproportionately affects poor communities, leading to resource scarcity, health issues, and economic instability. One student remarked that without a healthy environment, efforts to reduce poverty are futile because people rely on natural resources for their livelihood (Aderemi et al., 2023). Table 1 for the responses of 20 students regarding their understanding of environmental sustainability and poverty:

Table 1: Understanding

#### Student Response

- 1 Environmental degradation leads to resource scarcity, which hits poor communities the hardest.
- 2 Poor health outcomes in impoverished areas are often linked to environmental issues.
- 3 Economic instability in poor regions is exacerbated by environmental damage.
- 4 Sustainable practices are essential for poverty reduction because many livelihoods depend on natural resources.
- 5 Without a healthy environment, efforts to reduce poverty are futile because people rely on natural resources for their livelihood.
- 6 Environmental protection is crucial for ensuring long-term economic stability in vulnerable communities.
- 7 Degraded environments limit access to clean water and food, which impacts the poorest the most.
- 8 Climate change disproportionately affects poor communities, making them more vulnerable to natural disasters.
- 9 Sustainable development must address both environmental and poverty issues to be effective.
- 10 Protecting natural resources helps maintain livelihoods and prevents further poverty.
- 11 Poor communities often lack the resources to cope with environmental changes.
- 12 Environmental health and poverty are interconnected, and addressing one can help alleviate the

**Student Response**

- other.
- 13 Sustainable agricultural practices can improve food security and reduce poverty.
- 14 Access to clean energy is important for both environmental sustainability and poverty reduction.
- 15 Environmental education can empower communities to adopt sustainable practices and improve their economic situation.
- 16 Biodiversity loss impacts the poorest communities who depend on natural ecosystems for their survival.
- 17 Environmental policies should include provisions for protecting vulnerable populations from degradation.
- 18 Investing in green infrastructure can create jobs and reduce poverty.
- 19 Environmental justice is crucial for achieving SDG 1, as marginalized communities are often the most affected by environmental harm.
- 20 We need to integrate environmental sustainability into all poverty reduction strategies to ensure long-term success.

Source: Manuscript Interview

This table captures the students' understanding of the critical link between environmental sustainability and poverty, highlighting the necessity of addressing

environmental issues to achieve sustainable poverty alleviation.

The responses of 20 FEB students regarding their understanding of the 17 Sustainable Development Goals (SDGs):

Table 2: understanding SDGs

**Student Understanding of 17 SDGs**

- 1 The SDGs are a comprehensive framework aimed at addressing global challenges such as poverty, inequality, climate change, and environmental degradation by 2030
- 2 SDGs encompass goals like no poverty, zero hunger, good health and well-being, quality education, and gender equality.
- 3 The SDGs provide a roadmap for achieving sustainable development by balancing economic, social, and environmental dimensions.
- 4 Each SDG is interconnected, meaning progress in one area can positively affect others.
- 5 SDGs aim to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
- 6 Clean water and sanitation are critical goals that aim to ensure the availability and sustainable management of water and sanitation for all.
- 7 Affordable and clean energy is essential for sustainable development, ensuring access to reliable, sustainable, and modern energy for all.
- 8 Decent work and economic growth focus on promoting sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all.
- 9 Industry, innovation, and infrastructure aim to build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation.
- 10 Reduced inequalities focus on reducing income inequality within and among countries.
- 11 Sustainable cities and communities aim to make cities and human settlements inclusive, safe, resilient, and sustainable.
- 12 Responsible consumption and production promote sustainable consumption and production patterns.
- 13 Climate action aims to take urgent action to combat climate change and its impacts.
- 14 Life Below Water focuses on conserving and sustainably using the oceans, seas, and marine

**Student Understanding of 17 SDGs**

- resources.
- 15 Life on land aims to protect, restore, and promote sustainable use of terrestrial ecosystems, manage forests sustainably, combat desertification, and halt biodiversity loss.
- 16 Peace, justice, and strong institutions promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable, and inclusive institutions at all levels.
- 17 Partnerships for the goals aim to strengthen the means of implementation and revitalize the global partnership for sustainable development.
- 18 The SDGs represent a universal call to action to end poverty, protect the planet, and ensure that all people enjoy peace and prosperity.
- 19 Understanding the SDGs helps in recognizing the interconnectedness of global challenges and the need for collaborative efforts to address them.
- 20 The 17 SDGs are essential for creating a sustainable future where economic development, social inclusion, and environmental sustainability are balanced.

Source: Manuscript Interview

This table reflects the student's understanding of the 17 SDGs and their significance in addressing global challenges and promoting sustainable development.

**4.2 Significance of Local Wisdom**

Participants highlighted the importance of local wisdom in promoting sustainable practices. They recognized that traditional knowledge systems encompass valuable strategies for resource

management, agriculture, and community resilience. A student emphasized that local wisdom offers practical solutions that are often more sustainable and cost-effective than modern methods. It is crucial to preserve and integrate these practices into our development policies. Here is the table format for the responses of 20 students regarding the significance of local wisdom:

Table 4: Understanding Local Wisdom

**Student Response**

- 1 Local wisdom offers practical solutions that are often more sustainable and cost-effective than modern methods. It is crucial to preserve and integrate these practices into our development policies.
- 2 Traditional knowledge systems provide valuable strategies for resource management.
- 3 Local wisdom includes sustainable agricultural practices that have been refined over generations.
- 4 Community resilience is often built on local wisdom and traditional practices.
- 5 Incorporating local wisdom into development policies can lead to more effective and sustainable outcomes.
- 6 Local knowledge helps in adapting to environmental changes sustainably.
- 7 Traditional practices often involve natural resource conservation, which is crucial for sustainability.
- 8 Local wisdom is key to understanding and managing local ecosystems effectively.
- 9 Traditional methods of resource management are often more aligned with environmental sustainability.
- 10 Local communities have a deep understanding of their environment, which is invaluable for sustainable development.
- 11 Local wisdom can enhance modern practices by providing a sustainable perspective.
- 12 Integrating traditional knowledge with modern techniques can improve sustainability.
- 13 Local wisdom supports community-based approaches to sustainability.

### Student Response

- 14 Traditional ecological knowledge is crucial for maintaining biodiversity.
- 15 Local practices often emphasize harmony with nature, which is essential for sustainability.
- 16 Preserving local wisdom ensures the continuation of sustainable practices.
- 17 Local wisdom offers insights into sustainable water management practices.
- 18 Traditional knowledge systems are a treasure trove of sustainable solutions.
- 19 Local wisdom promotes sustainable living through community cooperation.
- 20 Respecting and utilizing local wisdom can lead to more culturally appropriate and sustainable development strategies.

Source: Manuscript Interview

This table reflects the students' recognition of the importance of local wisdom in promoting sustainable practices and highlights their appreciation for traditional knowledge systems as valuable resources for sustainable development.

### Integration of Local Wisdom into Development Policies

Students stressed the need to incorporate local wisdom into modern economic and environmental policies. They suggested that policymakers should engage with local communities to learn from their experiences and adopt practices that have been proven effective over generations. One participant suggested that development programs should not only focus on technology and innovation but also respect and include traditional knowledge to create more sustainable and inclusive solutions.

### Educational and Policy Implications

The interviews revealed that students believe in the potential of education to promote environmental stewardship and the value of local wisdom. They called for curricula that incorporate these concepts to prepare future leaders for sustainable development challenges. Additionally, they advocated for policies that support the documentation and dissemination of local wisdom and encourage community participation in decision-making processes.

### 4.3 Discussion

The findings from this study highlight the critical importance of integrating environmental sustainability and local wisdom into strategies aimed at alleviating poverty. Students from the Faculty of Economics and Business (FEB) consistently emphasized the interconnectedness of these elements, underscoring that sustainable development initiatives cannot be effective without addressing economic, social, and environmental dimensions simultaneously. This holistic approach

resonates with the broader framework of the United Nations Sustainable Development Goals (SDGs), particularly SDG 1, which calls for comprehensive efforts to eradicate poverty in all its forms.

The integration of local wisdom emerged as a significant theme in students' perspectives. They recognized that traditional knowledge systems, developed and refined over generations within local communities, offer practical and culturally relevant solutions to sustainable resource management and community resilience. By incorporating local wisdom into development policies and practices, stakeholders can enhance the effectiveness and sustainability of poverty alleviation strategies. This aligns with SDG 17, which emphasizes the importance of partnerships and collaboration to achieve sustainable development goals.

Moreover, students' insights suggest that local wisdom not only provides valuable insights into sustainable practices but also fosters a deeper connection between communities and their environments. This connection is crucial for promoting environmental stewardship and ensuring that development initiatives are aligned with local needs and values. By respecting and integrating local knowledge, policymakers, and practitioners can create more inclusive and equitable development pathways that benefit marginalized and vulnerable populations.

The cultural relevance of local wisdom also plays a pivotal role in fostering community ownership and participation in development processes. Students noted that sustainable development strategies that incorporate local practices are more likely to be embraced and sustained by communities over the long term. This participatory approach is essential for building resilience against environmental challenges and socio-economic disparities, thereby contributing to the overall goal of poverty reduction.

Furthermore, the discussion of environmental sustainability within the context of

poverty alleviation underscores the interconnected nature of global challenges. Environmental degradation disproportionately affects poor and marginalized communities, exacerbating poverty through impacts on food security, health, and livelihoods. Students recognized the need for sustainable environmental practices to mitigate these impacts and promote resilience among vulnerable populations. This aligns with SDG 13 (Climate Action) and SDG 15 (Life on Land), which emphasize the conservation of ecosystems and sustainable resource management as integral components of poverty reduction strategies.

The role of education emerged as a cross-cutting theme in students' perspectives on sustainable development and poverty alleviation. Education not only raises awareness about environmental issues and sustainable practices but also empowers individuals and communities to participate actively in decision-making processes. By integrating environmental education into curricula and promoting lifelong learning opportunities, educational institutions can equip future leaders with the knowledge and skills needed to address complex global challenges.

Moreover, the discussion highlights the potential synergies between local wisdom and formal education systems. Students identified opportunities for educational institutions to collaborate with local communities in documenting and preserving traditional knowledge. This collaborative approach not only enriches educational experiences but also strengthens the cultural fabric of communities and enhances the resilience of local ecosystems.

The insights and perspectives shared by students from the Faculty of Economics and Business underscore the importance of adopting a holistic approach to sustainable development that integrates economic, social, and environmental dimensions. By leveraging local wisdom and promoting environmental sustainability, stakeholders can enhance the effectiveness, inclusivity, and sustainability of poverty alleviation strategies. Moving forward, policymakers, educators, and practitioners need to collaborate across sectors and engage with local communities to develop context-specific solutions that promote sustainable development and improve livelihoods globally.

This discussion synthesizes the findings of the study, highlighting key themes such as the integration of local wisdom, environmental sustainability, education, and community participation in poverty alleviation efforts.

## V. CONCLUSION

This qualitative study provides valuable insights into the perspectives of FEB students on the interplay between environment, local wisdom, and poverty within the context of SDGs. The findings highlight the importance of recognizing and integrating traditional knowledge into sustainable development policies. By educating future leaders and policymakers on these concepts, we can foster a more inclusive and sustainable approach to poverty alleviation, ultimately contributing to the achievement of SDG 1. Here are six conclusions drawn from the students' understanding and opinions on the 17 SDGs, environmental sustainability, local wisdom, and poverty:

### 1) Comprehensive Understanding of SDGs:

Students demonstrated a thorough understanding of the 17 SDGs, recognizing their comprehensive nature in addressing global challenges such as poverty, inequality, climate change, and environmental degradation. They acknowledged the interconnectedness of these goals and the need for a balanced approach encompassing economic, social, and environmental dimensions.

### 2) Environmental Sustainability and Poverty:

The students clearly understood the critical relationship between environmental sustainability and poverty. They highlighted that environmental degradation disproportionately impacts poor communities, leading to resource scarcity, health issues, and economic instability. This awareness underscores the importance of integrating environmental sustainability into poverty reduction efforts.

### 3) Importance of Local Wisdom:

Participants emphasized the significance of local wisdom in promoting sustainable practices. They recognized that traditional knowledge systems offer valuable strategies for resource management, agriculture, and community resilience. This insight stresses the need to preserve and integrate local wisdom into modern development policies for sustainable outcomes.

### 4) Holistic Approach to Sustainable Development:

Students appreciated the holistic approach of the SDGs, where progress in one goal can positively influence others. They stressed the importance of addressing the SDGs collectively rather than in isolation, ensuring that economic

growth does not come at the expense of social and environmental well-being.

#### 5) Role of Education in SDG Awareness:

The responses indicate that education plays a crucial role in raising awareness and understanding of the SDGs. Students' detailed knowledge of each goal suggests that educational institutions are effectively imparting the importance of sustainable development, preparing future leaders to tackle these global challenges.

#### 6) Call for Collaborative Efforts:

Students recognized the necessity of collaborative efforts at local, national, and global levels to achieve the SDGs. They highlighted the need for partnerships, inclusive policies, and active participation from all sectors of society to create a sustainable future. This perspective aligns with SDG 17, which focuses on strengthening the means of implementation and revitalizing global partnerships for sustainable development.

These conclusions highlight the students' awareness and insights into the SDGs, environmental sustainability, and the integration of local wisdom in promoting sustainable development and poverty reduction.

### REFERENCES

- [1]. Aderemi, T. A., Opele, A. M., Olanipekun, W. D., & Al-Faryan, M. A. S. (2023). A panel analysis of FDI inflows and poverty reduction in BRICS countries: An implication for the sustainable development goal one. *Transnational Corporations Review*, 15(4), 35–41. <https://doi.org/10.1016/j.tncr.2023.08.003>
- [2]. Ahrens, T., & Chapman, C. S. (2006). Doing Qualitative Field Research in Management Accounting: Positioning Data to Contribute to Theory. *Handbooks of Management Accounting Research*, 1(06), 299–318. [https://doi.org/10.1016/S1751-3243\(06\)01011-X](https://doi.org/10.1016/S1751-3243(06)01011-X)
- [3]. Codagnone, C. (2008). Efficiency and effectiveness. *European Journal of EPractice*, 2(3), 109–112.
- [4]. Dam, M. M., Kaya, F., & Bekun, F. V. (2024). How does technological innovation affect the ecological footprint? Evidence from E-7 countries in the background of the SDGs. *Journal of Cleaner Production*, 443, 141020. <https://doi.org/10.1016/J.JCLEPRO.2024.141020>
- [5]. Department of Economic and Social Affairs. (2016). World E-Government Rankings. United Nations E-Government Survey 2016, 32. <https://publicadministration.un.org/egovkb/Portals/egovkb/Documents/un/2014-Survey/Chapter1.pdf>
- [6]. Dhahri, S., & Omri, A. (2020). Foreign capital towards SDGs 1 & 2—Ending Poverty and hunger: The role of agricultural production. *Structural Change and Economic Dynamics*, 53, 208–221. <https://doi.org/10.1016/j.strueco.2020.02.004>
- [7]. Erin, O., Ackers, B., & Bamigboye, O. (2024). The state of SDGs and sustainability practices of public sector entities: Evidence from under-investigated context. *Journal of Cleaner Production*, 465, 142772. <https://doi.org/10.1016/J.JCLEPRO.2024.142772>
- [8]. Fairfield, P. M., Whisenant, J. S., & Yohn, T. L. (2003). Accrued earnings and growth: Implications for future profitability and market mispricing. *Accounting Review*, 78(1), 353–371. <https://doi.org/10.2308/ACCR.2003.78.1.353>
- [9]. Hwang, S., & Kim, J. (2017). UN And SDGs: A Handbook For Youth. *Escap*, 72(9), 1–71. <https://www.unescap.org/resources/un-and-sdgs-handbook-youth>
- [10]. Jiang, G., & Penman, S. (2013). A fundamentalist perspective on accounting and implications for accounting research. *China Journal of Accounting Research*, 6(4), 233–245. <https://doi.org/10.1016/j.cjar.2013.08.002>
- [11]. King, R. G., & Levine, R. (1993). Finance and growth: Schumpeter might be right. *Quarterly Journal of Economics*, 108(3), 717–737. <https://doi.org/10.2307/2118406>
- [12]. Modgil, S., Gupta, S., & Bhushan, B. (2020). Building a living economy through modern information decision support systems and UN sustainable development goals. *Production Planning and Control*, 31(11–12), 967–987. <https://doi.org/10.1080/09537287.2019.1695916>
- [13]. Murphy, J., & Albu, O. B. (2017). The politics of transnational accountability policies and the (re)construction of corruption: The case of Tunisia,



- Transparency International and the World Bank. Accounting Forum, October, 1–15. <https://doi.org/10.1016/j.accfor.2017.10.005>
- [14]. Nahar, S. (2024). Modeling the effects of artificial intelligence (AI)-based innovation on sustainable development goals (SDGs): Applying a system dynamics perspective in a cross-country setting. *Technological Forecasting and Social Change*, 201, 123203. <https://doi.org/10.1016/J.TECHFORE.2023.123203>
- [15]. Ogiemwonyi, O., & Jan, M. T. (2023). The correlative influence of consumer ethical beliefs, environmental ethics, and moral obligation on green consumption behavior. *Resources, Conservation & Recycling Advances*, 19, 200171. <https://doi.org/10.1016/J.RCRADV.2023.200171>
- [16]. Olson, D. M. (n.d.). A World Perspective (Issue c).
- [17]. Ranjbari, M., Shams Esfandabadi, Z., Zanetti, M. C., Scagnelli, S. D., Siebers, P. O., Aghbashlo, M., Peng, W., Quatraro, F., & Tabatabaei, M. (2021). Three pillars of sustainability in the wake of COVID-19: A systematic review and future research agenda for sustainable development. *Journal of Cleaner Production*, 297, 126660. <https://doi.org/10.1016/J.JCLEPRO.2021.126660>
- [18]. Res, E., & Bud, S. (n.d.). Performance Budgeting in OECD Countries.
- [19]. Sicheira, M. (2015). Sustainable user-driven innovation supporting Open Government policies A System Dynamics perspective applied to the Municipality of Palermo. 1–261.
- [20]. Stoneman, C. (1975). Foreign capital and economic growth. *World Development*, 3(1), 11–26. [https://doi.org/10.1016/0305-750X\(75\)90005-4](https://doi.org/10.1016/0305-750X(75)90005-4)
- [21]. Suárez Giri, F., & Sánchez Chaparro, T. (2023). Measuring business impacts on the SDGs: a systematic literature review. *Sustainable Technology and Entrepreneurship*, 2(3), 100044. <https://doi.org/10.1016/J.STAE.2023.100044>
- [22]. Sullivan, R. N. (2010). The Limits to Arbitrage Revisited: The Accrual and Asset Growth Anomalies Forthcoming in *Financial Analysts Journal* This Draft : December 22, 2010 Abstract We find that the highly publicized accrual and asset growth anomalies exist due to high barriers.
- [23]. Tahir, M., Hayat, A., Rashid, K., Afridi, M. A., & Tariq, Y. Bin. (2020). Human capital and economic growth in OECD countries: some new insights. *Journal of Economic and Administrative Sciences*, 36(4), 367–380. <https://doi.org/10.1108/JEAS-07-2019-0073>
- [24]. Tiwari, A. K., & Mutascu, M. (2011). Economic Growth and FDI in Asia: A Panel-Data Approach. *Economic Analysis and Policy*, 41(2), 173–187. [https://doi.org/10.1016/S0313-5926\(11\)50018-9](https://doi.org/10.1016/S0313-5926(11)50018-9)
- [25]. United Nations. (2016). UNITED NATIONS E-GOVERNMENT SURVEY 2016 E-GOVERNMENT IN SUPPORT OF SUSTAINABLE DEVELOPMENT. United Nations Department of Economic and Social Affairs <http://www.un.org/desa/United>. <https://doi.org/10.1017/CBO9781107415324.004>
- [26]. Walsh, P. P., Banerjee, A., & Murphy, E. (2022). The UN 2030 Agenda for Sustainable Development. *Sustainable Development Goals Series, Part F2740*, 1–12. [https://doi.org/10.1007/978-3-031-07461-5\\_1](https://doi.org/10.1007/978-3-031-07461-5_1)
- [27]. WANG, T., ZHOU, D., & FAN, J. (2024). Spatial differences of Sustainable Development Goals (SDGs) among counties (cities) on the northern slope of the Kunlun Mountains. *Regional Sustainability*, 5(1), 100108. <https://doi.org/10.1016/J.REGSUS.2024.03.002>
- [28]. Wimberley, D. W., & Bello, R. (1992). Effects of Foreign Investment, Exports, and Economic Growth on Third World Food Consumption. *Social Forces*, 70(4), 895. <https://doi.org/10.2307/2580194>
- [29]. Yin, X., Chen, J., & Li, J. (2022). Rural innovation system: Revitalize the countryside for sustainable development. *Journal of Rural Studies*, 93, 471–478. <https://doi.org/10.1016/J.JRURSTUD.2019.10.014>