PSAK 24 : Gender Equality in Sustainable Development Goals

Diah Syifaul A'yuni[a]
Rahma Shandi Prahara[b]

[a] Institut Pesantren KH. Abdul Chalim, Jl. Tirtowening No. 17 Pacet, 61374, diah.ayuni87@gmail.com
[b]. Institut Pesantren KH. Abdul Chalim, Jl. Tirtowening No. 17 Pacet, 61374,rahma@ikhac.ac.id

Abstrak

Gender equality can be realized if there is fair treatment between women and men. Gender equality is 1 of 17 goals, namely the 5th goals contained in sustainable development goals that must be achieved in 2030 as a form of sustainable development. The Indonesian government sided with in making and passing various laws to eliminate inequality through gender bugeting which has the concept of reducing gender disparity in order to create gender responsive development and provide equal treatment and equal opportunities between men and women known as gender responsive budget (ARG). ARG is one of the effective instruments and strategies to reduce poverty, gender, social, economic, political gaps and between men and women in sustainable development for the sake of social justice for all people, especially Indonesia.

Kata Kunci: Gender Equality, SDGs, Gender Resposive Budget

INTRODUCTION

Based on the Central Statistics Agency (BPS) on the employment conditions of Indonesia in February 2018, it shows that under 55.4% of women in Indonesia over 15 years of age participated in the workforce (either working or looking for work). While the number of male participation is 83.01%. According to international standards in katadata.com (2018) that number is very low. But what is astonishing that Cambodia with the second lowest Gross Domestic Product in ASEAN actually has a fairly high participation rate of 81.2% in 2018. Vietnam, which is a country with lower middle income countries, has a level that is in line with international standards of 73.2% in 2018. However, more than that the level of Indonesian labor force participation (TPAK) for women increased by 0.40% points compared to conditions a year ago.

The disparity between women and men or gender not only occurs in labor force participation but also in the average wage of labor per month. According to BPS data (2018) states that the average wage of labor according to sex in the type of employment, namely the gender of men per month tends to be higher than women. More than that

when viewed according to the highest education, the average wage of male workers is always higher than women at every level of education completed.

Table 1.1 Average Labor Wages per Month by Gender

No.	Description	Men	Women
1.	According to Employment	4.21 million	3.99 million
	Average	**2.91 million**	**2.21 million**
2.	According to the Highest Education		
	University	5.22 million	3.57 million
	High school	2.79 million	1.86 million
	Middle School	2.00 million	1.42 million
	Elementary school	1.83 million	1.09 million
	Average	**2.91million**	**2.21 million**

Source: National Labor Force Survey (Sakernas), February 2018

According to Madinah and Zulhaida (2018) stated that women in the world of work occupy an unimportant position because traditionally women are expected to be at home doing classical work such as cooking, caring for children, cleaning and taking care of the house. More than that, according to Mulyani in the program "Ring the Bell for Gender Equality" in the framework of International Women's Day stated that currently women still face various challenges that limit women in getting equal employment and income opportunities, as well as opportunities in leadership activities. That is because there are challenges in terms of negative social norms in looking at women, violence, discrimination, and the disproportionate burden of unpaid domestic work. Reporting from economy.ekezone.com that gender equality and women's empowerment are powerful drivers in promoting economic growth. Thus, if women have the same opportunities as men then women actually have more added value in terms of numbers, women are highly favored.

The Millennium Development Goals (MDGs) ended in 2015. The agenda for continuing the MDGs is the development of a concept in the context of the post-2015 development agenda called Sustainable Development Goals (SDGs). According to BPS (2014) The concept of SDGs is needed as a new development agenda that accommodates all changes occurring post-2015, especially relating to changes in the world situation since 2000 on the issue of decreasing natural resources, environmental damage, climate change, social protection, resilience food and energy, and development that is more pro-poor. This SDGs review contains SDG targets and indicators proposed by several international institutions and forums including the High-Level Panel of

Eminent Persons (HLPEP), the Open Working Group (OWG) and the Sustainable Development Solutions Network (SDSN).There are 17 goals to be achieved in the SDGs where one of them is gender equality.

Through Presidential Instruction No. 9 of 2000, the Indonesian government took a strategic step to socialize about gender perspectives. Moreover, the government issued Decree of the Minister of Home Affairs number 132 of 2003 regarding General Guidelines for the Implementation of Gender Mainstreaming (PUG) which was shown since the budgeting namely the preparation of responsive gender (ARG) budgets. According to Darwanis (2015) states that the application of ARG aims to reduce the gap in participation in decision making and the utilization of development outcomes between women and men. Furthermore, Presidential Regulation No. 39/2005 which is the basis of the work of the 2006 RKP confirms that PUG is determined as one of the strategies that need to be carried out in all fields of development so that development policies or programs and activities are responsive to gender issues. According to Yusniani and Saftiana (2012) states that PUG is needed to increase community participation in democracy and development, in addition to reducing poverty. With the efforts of the government and SDGs in achieving the fifth goal, namely gender equality, the gap between men and women allows them to have the same rights in the world of work.

THEORITICAL REVIEW

Kajian teori menjelaskan landasan konseptual dari tulisan dan mendeskripsikan alasan teoritis atau uraian tentang teori yang digunakan dalam menunjang penelitian hingga penyusunan hipotesis dan model penelitian yang digunakan.

METHODS

Based on the above phenomenon, the researcher will discuss the 5th SDGs goals, namely achieving gender equality and a gender responsive budget. This research uses library research method, where the authors formulate ideas in the form of SDGs efforts in supporting gender equality through gender responsive budgets. The aim is to provide an understanding of gender equality and gender responsive budgets in the SDGs as an effort to eliminate discrimination between men and women.

DISCUSSIONS

Gender Equality in SDGs

Gender equality is a balance between the actualization and existence of men and women in all fields. According to Marmawi (2009) Gender is a visible difference between men and women based on values related to the actualized role in society. Examples are women who become wives and housewives in a family and men work to make a living. Whereas according to the Ministry of PPPA (2018) states that gender is the differences in behavior, status, responsibilities, functions of male and female behavior which is a social construction and not based on biological differences. Thus, if you see the above definition, gender equality and justice is a condition where the weight and social engineering of women and men are balanced. More than that, according to Inpres No. 9 of 2000 concerning Guidelines for Gender Mainstreaming in National Development is a concept that refers to the different roles and responsibilities of women and men that occur as a result of and can be changed by the social and cultural conditions of society. This condition can be realized if there is fair treatment between women and men. Whereas, forms of a gender injustice according to the Ministry of PPPA (2018) are labeling, marginalization, double burden, subordination (naming), and, violence.

Gender equality is 1 of 17 goals, namely the 5th goals contained in sustainable development goals that must be achieved in 2030 as a form of sustainable development. The issue of gender equality is a national and international issue. Based on the preliminary study that researchers examined, the Indonesian government has made and passed various laws based on policies and programs to protect women and eliminate inequalities. According to data from EM2030 and KAPAL Perempuan (2018), there are still many obstacles to achieving gender equality and gender equity. Among them: 1) Social Protection that leads to strengthening women's leadership to fulfill social protection; 2) Child marriage which leads to the age of child marriage; 3) Education that leads to long disparities in women's schooling is lower than men's, women's illiteracy, lack of non-formal education; and 4) Women's Participation in Politics which leads to the low political participation of women in the private and public spheres because of the strong gender bias in the family and community.

Thus, referring to legislation that has been formed by the government, both the community and companies or community organizations that live side by side or who employ women understand and understand that basically both women and men should get equal opportunities in all fields. For example, in the economic field, there is no longer a classification of types of work based on sex, but based on the quality of the workers themselves. According Wahyuni (2018) stated that in the United Nations research of more than 1000 CEOs from more than 100 countries concluded that as many as 89% of CEOs engaged in SDGs and would rethink business approaches that focused on creating sustainable value. One of the things that can be done by companies in the success of the fifth goals is to focus financial reports, especially on SAK no. 24

The issue of gender equality and PSAK 24 is closely related to the SDGs. Companies must provide equal rights and obligations for both men and women. One example is equality in wages for men and women will have a direct impact on the burden of company salaries. Apart from wages, equality can arise in maternity leave that is not enjoyed by men. If women have the right of maternity leave for approximately two months, then men can also enjoy maternity leave in a shorter duration as a consequence of the arrival of a new family that may take up their time so that there is fatigue in work.

Gender Resposive Budget

Gender Responsive Budgeting (ARG) is one of the budgets stipulated in the Minister of Finance Regulation (PMK) Number 119/ PMK02/ 2009 which mandates the application of Gender Responsive Budgeting (ARG) in the K/L Budget Work Plan (RKA-K /L). According to Bellamy 2002 in Yusnaini and Saftiana (2012) states that gender budgeting is an application in budgeting by imposing a gender perspective at all levels of the budgeting process and the restructuring of income and expenditure in relation to improving gender equality. In Indonesia, the government siding with gender bugeting is stated in Presidential Instruction No. 9 of 2000, in which the impression governs PUG which has a concept of reducing gender disparity in order to create responsive development and provide equal treatment and equal opportunities between men and women. In addition, PUG also has a strategy in achieving gender equality through policies and programs that pay attention to gender disparity.

Through the mechanism of Gender Analysis Pathways, gender responsive planning is produced to realize gender equality in the form of inputs, outputs and outcomes. In this responsive planning known as the Gender Responsive Budget (ARG). According to Raharjo (2018) ARG is a budget allocation for certain activities in addressing gender issues and gaps as a result of gender analysis. The ultimate goal of a budget that has a perspective of justice is to have a budget that is not only favorable to men, but also to women, especially poor women who so far have not benefited from the existing budget allocation (Council of Europe, 2005). Besides justice and equal opportunities in ARG, also refers to a certainty in the sustainable development of men and women in access, control, benefits, and participation/ participation, which is in line with research by Yusnaini and Saftiana (2012) about the goals Other than ARG.

In the ARG there are requirements that must be met, including that both men and women have equal rights in allocation so that it is expected that there will be an increase in welfare in them. According to Yusnaini and Saftiana (2012) states that women are also entitled to be involved in the budgeting process, from the planning stage, to the discussion, implementation, supervision and evaluation stages. Justice and equality in gender has indicators in its measurement, including:

Table 1.1 Indicators of Justice and Gender Equality

No	Indicator	Description
1.	Gender development	The first indicator looks at aspects related to women policy making in bureaucrats, corporates, members (DRP/ DPRD and MPR) as gauges.
2.	Gender empowerment	In this case includes the participation or empowerment of women in the politics and cultural conditions of women today
3.	Human Development	This last indicator looks at several aspects as a measure, including life expectancy, maternal and infant mortality rates, income, basic and tertiary education, illiteracy, and average length of education.

Source: Researcher processed (2020)

ARGs that are implemented according to indicators can produce results that affect sustainable development. These results can be seen from the achievements of the

inputs (in the form of inputs used in the program), outputs (in the form of outputs of the implemented program) and outputs (in the form of the results of the program in accordance with the initial objectives). Thus, ARG is one of the effective instruments and strategies to reduce poverty, gender, social, economic, political and gender gap between men and women. Moreover, the issue of gender disparity is one of the goals in 2030 that must be achieved in sustainable development for social justice for all the special people of Indonesia.

CONCLUSION

Gender equality can be realized if there is fair treatment between women and men. Meanwhile, the forms of a gender injustice according to the labeling, marginalization, double burden, subordination (numbering), and, violence.Gender equality is 1 of 17 goals, namely the 5th goals contained in sustainable development goals that must be achieved in 2030 as a form of sustainable development. In the field of accounting economics, the issue of gender equality is included in PSAK no. 24 which is closely related to SDGs. Companies must provide equal rights and obligations for both men and women. One example is equality in wages and maternity leave that can be enjoyed by men and women.

The Indonesian government sided in making and passing various laws to protect women and eliminate inequalities is through gender bugeting as outlined in Inpres No. 9 of 2000, in which the impressions are regulated about PUG which has a concept of reducing gender disparity in order to create gender responsive development and provide equal treatment and equal opportunities between men and women. Through the mechanism of Gender Analysis Pathways a gender responsive planning is known as a gender responsive budget (ARG). ARG is one of the effective instruments and strategies to reduce poverty, gender, social, economic, political and gender gap between men and women. Moreover, the issue of gender inequality is one of the goals in 2030 that must be achieved in sustainable development for social justice for all people. especially Indonesia.

Suggestion

Based on the above review, the authors suggest that every line of society both government, community organizations, companies work together in removing gender gaps in society so that the goals of the SDGs can be realized in 2030 so that justice can be enjoyed by both men and women. Among them: 1) The government can evaluate ARG with transparency between related agencies; 2) Community organizations can help fight for inter-gender rights that have indications of injustice; 3) companies can submit and revise financial statements through PSAK 24 to create justice for workers.

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