

**GAP POSITIONING AND REPOSITIONING ROLE IN EMBEDDING
SUSTAINABILITY:
REFLECTION BY EDUCATOR ACCOUNTANTS**

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ABSTRACT

Purpose — *The purpose of this study is to show whether there is a gap in the role of accountants when viewed from the capacity they have, the expectations of the role they face, the perception of their ability to meet expectations based on the capacity they have, as well as the role performance they have played in efforts to embed sustainability. This study also aims to determine the intention of educator accountants to reposition their role in embedding sustainability.*

Design/methodology/approach — *This study uses gap analysis by adopting the Importance-Performance Analysis (IPA) method to measure how they assess the capacity they have, the role expectations they face, the perception of their ability to meet expectations based on their capacity, as well as the role performance they have performed in sustainability embedding efforts. The results of the gap analysis are then used as information for reflection through the dialogue method with the participants. At this stage, thematic analysis is then used on the qualitative information obtained.*

Findings — *The role of the educator accountant is still in under action, where awareness of capacity and role expectations is high, but the perception of the role and performance shown is still low. The gap between expectations and the realization of role performance, as well as between capacity and perception, indicates a positioning gap.*

Practical implications — *The results of this study imply that educator accountants are actually in the right position to play more roles in pursuing sustainable development goals. This consciousness must begin to be realized in every implementation of the Tridharma of Higher Education.*

Originality/value — *The gap between expectations and role performance, as well as between capacity and perception, indicates a positioning gap on the role of accountant in embedding sustainability. Consciousness to do repositioning can be seen as the beginning way to improving the role of accountants to be more actively involved in embedding sustainability.*

Keywords — *Gap Positioning, Repositioning, Accountant Role, Embedding Sustainability*

Paper type — *Qualitative Research*