

# UMESH PRASAD SHARMA

## Curriculum Vitae

### PRESENT POSITION AND DEPARTMENT

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Associate Professor – School of Accounting, Finance and Economics, Waikato Management School

*Date of this Appointment to the University of Waikato: 2016*

- Previously employed as a Senior Lecturer in Accounting –Department of Accounting Waikato Management School from 2010-2015.
- Senior Tutor in Accounting- Department of Accounting, Waikato Management School from 2004-2009.

### ACADEMIC & PROFESSIONAL QUALIFICATIONS

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### APPOINTMENTS/EXPERIENCE PRIOR TO UNIVERSITY APPOINTMENT

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### TEACHING AND SERVICE AT THE UNIVERSITY

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### SCHOLARSHIP AND RESEARCH

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My research output falls into two main clusters. The first includes several contributions to the accounting literature on less developed countries (LDC's). I have published some 97 refereed articles so far including twenty five refereed journal articles. In addition, I have 3 forthcoming refereed articles in journals. There is one journal article that is under revise and resubmit to a leading accounting journal. The second is the application of institutional theory to management accounting literature. My research is well cited and the paper published in 2002 in Critical Perspectives on Accounting journal entitled "Commodification of education and academic labour" generated some 261 citations. My work is also used in Fiji. The current government is using my work that was published in 2005 in "Journal of Accounting and Organisational change" on Public Rental Board as a key study to amalgamate the two organisations of Housing Authority and Public Rental Board together again. My research made extensive use of novel approaches to institutional theory and management accounting changes. Institutional theory traditionally had to do more with explaining stability rather than change in accounting practices.

#### PhD Thesis

I completed my PhD qualification from the University of Waikato in New Zealand. My thesis was supervised by Professor Stewart Lawrence of University of Waikato and Professor Alan Lowe of Aston University in UK. The thesis was examined by Professor Deryl Northcott of Auckland University of Technology and Professor Zahirul Hoque of La Trobe University, Melbourne, Australia. The title of the thesis was "Context and change in management accounting and control system: A case study of Telecom Fiji Limited." Both my examiners are editors of leading

accounting journals. Professor Deryl Northcott is the editor of Qualitative Research in Accounting & Management and Professor Zahirul Hoque is the editor of Journal of Accounting and Organisational Change.

#### Refereed Journal articles

- (1) Sharma, U. and Frost, D. (2023). Social capital and budgeting in a local church, *Advances in Management Accounting*, (forthcoming).
- (2) Sharma, U. and Lowe, A. (2022). Change agents' enactment of management control systems: Shaping strategic change in telecommunications organisation, *Qualitative Research in Accounting & Management*, (forthcoming).
- (3) Gill, J. and Sharma, U. (2022). Public sector financial management in New Zealand central government: The role of public sector accountants. *Journal of Public Budgeting, Accounting & Financial Management*. (forthcoming).
- (4) Sharma, U. and Stewart, B. (2022). Enhancing sustainability education in the accounting curriculum: An effective learning strategy, *Pacific Accounting Review*, Vol.34(4), pp.614-633.
- (5) Gunawan, J., Permatasari, P. and Sharma, U. (2022). Exploring sustainability and green banking disclosures: A study of banking sector, *Environment, Development and Sustainability*, Vol.24 (9), pp.11153-11194.
- (6) Wijekoon, N., Samkin, G. and Sharma, U. (2022). International Financial Reporting Standards for small and medium-sized entities: A new institutional sociology perspective, *Meditari Accountancy Research*, Vol.30 (95), pp.1265-1290.
- (7) Aliabadi, F.J., Farooq, M., Sharma, U. and Mihret, D. (2021). Institutional work and the interplay of stability and change in public budgeting reforms: The case of public universities in Iran, *Accounting, Auditing and Accountability Journal*, vol.34 (2), pp.786-818.
- (8) Karan, R. and Sharma, U. (2021). The social consequences of indenture system and aftermath in Fiji: An accountability study. *International Journal of Critical Accounting*, vol.12 (1), pp.17-29.
- (9) Huthaifa, A., Low, M. and Sharma, U. (2021). Perceptions of salient stakeholders on the integration of sustainability education into the accounting curriculum: A Jordanian study. *Meditari Accountancy Research*. Vol.29 (2), pp.371-402.
- (10) Lodhia, S., Sharma, U. and Low, M. (2021). Creating value : Sustainability and accounting for non-financial matters in the pre-and post-Corona environment, *Meditari Accountancy Research*. Vol.29 (2), pp.185-196.

#### Discussant at International Conferences

I have been a discussant to papers at international conferences as follows:

- Semeen, H. (2018). Accounting control mechanisms in fair trade supply chain: A tool to ensure 'fair price'? *Australasia Centre for Social and Environmental Accounting Research Conference*, Monash University, Melbourne, Australia. December 5-7.
- Narayan, A. and Stittle, J. (2019). Accountability and performance assessment: A case study of university research commercialisation, *9<sup>th</sup> Asia Pacific Interdisciplinary Research in Accounting Conference*, Auckland University of Technology, July 1-3.

- Zhao, X. and Deegan, C. (2019). An evaluation of global companies farm animal welfare accountability. *Accounting and Finance Association of Australia and New Zealand Annual Conference 2019*, Brisbane, Australia, 7 July to 9 July.
- Kaur, A. (2019). The state of disclosure on indigenous engagement: an examination of Australian mining companies, *Australasian Centre for Social and Environmental Accounting Research*, University of New South Wales, Sydney, Australia, 12 to 13 December.
- Poliran, M. (2020). The plight of the oversight of audit in the Philippines, *14<sup>th</sup> Accounting History Symposium*, 3<sup>rd</sup> December, 2020. RMIT, Melbourne, Australia (Online).
- Leoni, G. (2021). Early environmental accounting and sustainability concerns in colonisation accounts: The story of New Italy, *15<sup>th</sup> Accounting History Symposium*, 3 July 2021. Melbourne, Australia (Online).
- Sheila Mae Lupian-Poliran (2022) Flipinisation, Expansion and Regionalisation: Accounting Professionalisation in the Philippines. *17th Accounting History Symposium* 2 July 2022.
- Diyah Sukanti Cahyaningsih (2022) The role ownership and firm size in adopting innovation by R&D activities (Case study: Indonesian Manufacturing Industries)" at the Asia-Pacific Management Accounting Association 2022 Annual Conference (APMAA 2022) held from 8<sup>th</sup> November to 11<sup>th</sup> November 2022 in the hybrid mode, Dhurakij Pundit University, Bangkok.

#### Moderator/ Chair at International Conferences

- I have been moderator/ chair at the 14<sup>th</sup> New Zealand Management Accounting Conference held online by Massey University, Palmerston North on November 19<sup>th</sup> 2020. The session chaired was on management accounting, technology and reporting.
- I have been moderator/ Chair at the Auckland Regional 2020 Conference held at Auckland University of Technology on December 9<sup>th</sup> 2020. The session chaired was on COVID-19 and accounting education.
- I have been moderator/ chair at the Sustainability Accounting Research Network Conference hosted by the Department of Accountancy and Finance, University of Otago on 9 September 2022.
- I have been moderator/ chair at the Asia-Pacific Management Accounting Association 2022 Annual Conference (APMAA 2022) on the session 'cost management and manufacturing industries' held from 8<sup>th</sup> November to 11<sup>th</sup> November.

#### Examiner of External Master's thesis

I have examined the following external Master's thesis:

- Caroline Thirsk (2018). How costing and funding systems create institutional tensions between management and medical personnel in the public health care sector, *Master of*

*Commerce*, Victoria University of Wellington, New Zealand, Supervisor: Associate Professor Carolyn Fowler

- Intan Farhana (2019) Assessing budgetary management of local government in Aceh, Indonesia. *Master of Commerce*, Victoria University of Wellington, New Zealand. Supervisor Dr Clare Markham.
- April Moses (2019) The antecedents and consequences of the corporate social responsibility (CSR) disclosure-action portrayal gap, *Master of Research*, Macquarie University, Sydney, Australia, Supervisors: Dr Amy Tung and Professor Kevin Baird.
- Issam J.Y. Kanan (2021) The mediating effect of transparency and accountability on the budget participation- managerial performance relationship: evidence from Qatar, *Master of Accounting*, Qatar University, Qatar, Supervisor: Professor Habib Mahama. Also conducted oral examination on 20 April 2021.

#### Examiner of External PhD thesis

I have examined the following external PhD thesis:

- Nirmala Wati Singh (2021). Female entrepreneurs' access to entrepreneurial finance in Fiji: Challenges and success factors, Charles Sturt University, Australia. Supervisors Professor Branka Krivokapic-Skoko, Professor Kishore Sharma and Professor Eddie Oczkowski.
- Siu Ming Xiao Chan (2021). The politics of accountability and participation: A case study of Samoa's land reform project, Victoria University of Wellington, New Zealand. Supervisors Professor Judy Brown and Dr Pala Molisa. Also conducted oral examination 8 July 2021.
- Thuy Thi Thu Tran (2021). Accountability for refugee resettlement in New Zealand, Victoria University of Wellington, New Zealand. Supervisors: Professor Rachel Baskerville, Dr Rodney Dormer and Associate Professor Carolyn Fowler. Also conducted oral examination 5 August 2021.
- Sugeeth Patabendige (2021). Corporate climate adaptation proactivity: An empirical investigation of managerial perceptions and the role of environmental management control systems. RMIT University, Melbourne, Australia. Supervisors: Professor Nava Subramaniam and Dr Jayanthi Kumarasiri.
- Esam Mahmoud (2022). Board of directors composition and corporate social responsibility: A case of Jordan pre-and post-the Arab Spring. University of South Australia, Adelaide, Australia. Supervisors: Professor Carol Tilt and Dr Kathy Rao. Also conducted oral examination on 15 February 2022.
- Robin Claire Lohrey (2022). Corporate governance in local government: Exploring interpretation and practice in Tasmania. University of Tasmania, Australia. Supervisors: Dr Belinda Williams, Professor David Adams and Dr Claire Horner.
- Yan (Jane) Qin (2022). Stakeholder pressures and corporate practice of environmental responsibility: Evidence of corporate environmental reporting and investment in China. University of Auckland. Supervisors Associate Professor Julie Harrison and Dr Lily Chen. 5 July 2022. Also to conduct oral examination.
- Stephen Amponsah (2022). Contested accountability for socio-environmental degradation: A study of how water quality measurements shaped, and were shaped by, conflicting perspectives of effluent discharged by mining operations in Ghana. The

University of New Castle, Sydney, Australia. Supervisors Associate Professor Kalathevi Saravanamuthu and Professor Sue Wright.

- Udam Prang (2022). Performance Budgeting reform in Cambodia and its value in the context of public higher education institutions, Victoria University of Wellington, New Zealand. Supervisors Associate Professor Carolyn Fowler and Associate Professor Thu Phuong Truong. Also to conduct oral examination.
- Rong Qing Bao (2022) Greenhouse Gas Emissions Reporting in the Banking Sector: The Chinese Experience, Macquarie University, Sydney, Australia. Supervisors Professor Kevin Baird and Associate Professor Binh Bui.

#### PhD Thesis Supervision (Completed)

1. Zaini, Syelia, Voluntary disclosure in family owned companies Co- supervised with Professor Howard Davey and Professor Grant Samkin. (Examiners Dr Anil Narayan, AUT and Dr Rajni Mala, Macquarie University, Australia). Completed March 2017.
2. Frost, Denise, Budgeting and social capital. Co-supervised with Professor Stewart Lawrence. (Examiners Professor Deryl Northcott, AUT and Professor Trevor Hopper, Manchester University, UK). Completed February 2017.
3. Wijekoon Mudiyansele Himali Nisansala, Towards the development of a financial reporting framework for Sri Lankan SMEs. Co-supervised with Professor Grant Samkin. (Examiners: Associate Professor Sumit Lodhia, University of South Australia and Dr Sriyalatha Kumarasinghe, University of Otago). Completed April 2018.
4. Jenny Wang, Power, accommodation and resistance: a Foucauldian perspective on how internal management controls are compromised in Chinese hotels. Co supervised with Associate Professor Martin Kelly. (Examiners: Associate Professor Carolyn Fowler, Victoria University of Wellington and Dr Sanjaya Kuruppu, University of South Australia). Completed April 2019.
5. Huthaifa Hazaima. Sustainability accounting education in university curriculum in Jordan: A stakeholder perspective (co supervisor Dr Mary Low) (Examiners Professor Carol Tilt, University of South Australia and Associate Professor Anil Narayan, Auckland University of Technology). Completed July 2021.

#### PhD Thesis Supervision (ongoing)

- Sandhiya Roy, Integrating soft skills teaching in tertiary accounting education: How effectively can accounting education achieve this? University of Fiji (Co-supervisor: Professor Ranasinghe Amaradasa).

#### Editor of Special Issues of Journals

- *International Journal of Critical Accounting* 2017, issue 5/6
- *Pacific Accounting Review*, 2019, issue 1
- *Meditari Accountancy Research*, 2021, issue 2