

UMESH PRASAD SHARMA

C u r r i c u l u m V i t a e

PRESENT POSITION AND DEPARTMENT

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

- 2009 The University of Waikato - Hamilton
 - Doctor of Philosophy (PhD)
- 1985 - 2003 The University of the South Pacific - Fiji Islands
 - Master of Arts in Accounting and Financial Management (2000)
 - Graduate Certificate in Tertiary Teaching (2003)
 - Postgraduate Diploma in Accounting and Financial Management (1998)
 - Bachelor of Education (1986)
 - Bachelor of Arts (1992)
- 1997 The University of Southern Queensland
 - Graduate Certificate in Management

DISTINCTIONS AND AWARDS

- Membership
 - FCPA Australia as a **FCPA** (Fellow Certified Practising Accountant)
 - Fellow Certified Management Accountant (Australia and New Zealand)
 - Member of the Fiji Institute of Accountants
 - Associate member - South Pacific Computer Society
 - Accounting and Finance Association of Australia and New Zealand
 - Accounting and Finance Association of Australia and New Zealand- Qualitative Research group
 - Accounting and Finance Association of Australia and New Zealand- Accounting History group
 - Asian Academic Accounting Association
 - Australia and New Zealand Academy of Management
 - Asia Pacific Group on Institutional Theory Research
 - Steering committee, Asia Pacific Management Accounting Association (2013- ongoing).
 - Steering committee, Australasian Centre for Social and Environmental Accounting Research Conference (2016- ongoing).
 - Steering committee, Critical Accounting society (USA) (2013- ongoing)

- Steering committee, Accounting and Finance Association of Australia and New Zealand special interest group of qualitative researchers (2018- ongoing)
- Technical Committee of Accounting and Finance Association of Australia and New Zealand annual conference on the stream of corporate social responsibility and sustainability accounting (2019- ongoing)
- Scientific Committee of Economics and Business Competitiveness International Conference organized by Economics Faculty Parahyangan Catholic University and Ministry of Primary Industry, Indonesia (2018- ongoing)
- Grants committee of Accounting and Finance Association of Australia and New Zealand (2021- ongoing)

- Notable Posts Held
 - Visiting Professor, University of South Australia, December 9-10, 2019
 - Visiting Professor, Universiti Di Bologna, Italy
 - Fellow Certified Management Accountant (Australia and New Zealand)
 - Visiting Professor of Accounting, Fiji National University, October 2013- November 2019.
 - Adjunct Professor, University of Fiji, January 2022- December 2024.
 - Visiting Professor, University of the South Pacific, Fiji, 2018 ongoing
 - Visiting Fellow, Macquarie University, Sydney, Australia. October 2017.
 - Visiting Fellow, University of South Australia, Australia, November 2017.
 - Visiting Fellow, University of Fiji, Lautoka, Fiji, August 2017
 - Associate Editor, *Accounting Forum* 2018-ongoing
 - Associate Editor, *Journal of Public Budgeting, Accounting and Financial Management* 2022-2024
 - Associate Editor, *Australian Accounting Review*
 - Editorial Advisory Board Member- *Pacific Accounting Review* 2018- ongoing
 - Editorial Advisory Board Member- *Qualitative Research in Accounting and Management* 2019- Ongoing
 - Editorial Advisory Board Member- *Emerald Emerging Markets Case Studies* 2010- ongoing
 - Editorial Advisory Board Member- *Meditari Accountancy Research* 2012- ongoing
 - Editorial Advisory Board Member- *African Journal of Accounting, Auditing and Finance* 2015-ongoing
 - Editorial Advisory Board Member- *International Journal of Critical Accounting* 2015- ongoing
 - Editorial Advisory Board Member- *Journal of Accounting and Organizational Change* 2017- ongoing
 - Editorial Advisory Board Member- *Accounting History* 2018- ongoing
 - Editorial Advisory Board Member- *Kelenaiya Journal of Management* (Sri Lanka) 2019- ongoing.
 - Editorial Advisory Board Member- *Journal of Accounting in Emerging Economies* 2020- ongoing
 - Editorial Advisory Board Member- *The International Journal of Accounting* 2020- ongoing
 - Panel member to review Best paper and Highly Commended paper for *Accounting History* (2012- ongoing)
 - Independent External Assessor for Academic Promotions at University of Tasmania, Australia for candidate Jing Jai who applied for promotion to Academic Level C in Accounting at University of Tasmania, May 2021.
 - PhD Convenor, School of Accounting, Finance and Economics, University of Waikato, 2018- ongoing.
 - Appointment Committee, Teaching Fellow in Accounting, University of Waikato, 2018
 - Appointment Committee, Lecturer/ Senior Lecturer in Accounting, University of Waikato, 2018
 - Appointment Committee, Professor/ Associate Professor of Accounting, University of Waikato, 2018
 - Appointment Committee, Lecturer and Senior Lecturer in Accounting, University of Waikato, 2019.
 - Workshop organisation. Responsible for running management accounting workshop for Scholarship students workshop at the University of Waikato. 2009- 2014.
 - Indian cultural organization, Hamilton Ramayan Sanstha, Treasurer, 2010- 2018.

- Indian cultural organization, Hamilton Ramayan Sanstha, Secretary 2019- 2021
- Waikato Fiji Association - Executive Committee Member 2008-2009, Vice President and Secretary 2015, Secretary 2016 – 2021.
- Distinction
 - Awarded with Emerald Literati Outstanding Reviewer Award in 2021 for *Pacific Accounting Review*
 - Awarded with Emerald Literati Outstanding Reviewer Award in 2019 for *Pacific Accounting Review*

TEACHING AND SERVICE AT THE UNIVERSITY

October 2010 – present in the Department of Accounting

Teaching responsibilities have included:

- (a) Supervision of ACCT499: Report of an Investigation. Commencing from the year 2004, I have been the supervisor and second assessor for a number of 499 research projects for students majoring in Accounting;
- (b) Supervisor of ACCT599: Report of an Investigation for Honours students. Commencing from year 2009, I have been the supervisor and second assessor for a number of 599 Honours research projects for students majoring in Accounting.
- (c) Supervision of ACCT490: Directed Study. Commencing from the year 2009, I have become involved in the supervision of 490 research projects;
- (d) Paper Convenor of the first year introductory financial accounting paper (ACCT102) for the BMS degree (this is a class comprising of 70+ plus students each A and B semester.
- (e) Paper Convenor of the second year accounting for managerial decision making paper (ACCT209) for the BMS degree (this paper is an introductory accounting paper for graduate diploma students and can comprise of 20+ plus students each A and B semester).
- (f) Paper Convenor of the third year Management Accounting (ACCT331) for the BMS degree commencing in 2010. This is a class comprising of 50+ students.
- (g) Paper Convenor of the fourth year Management Accounting (ACCT431) for the BMS degree commencing in 2010. This is a class comprising of 70+ students.
- (h) Paper Convenor for ACCT573 Advanced Management Accounting as part of Maser of Professional Accounting programme. This is a class comprising of 20+ students.
- (i) Joint Convenor for ACCT499/599 Report of Investigation. This is an applied research project for BMS and Honours students and I am responsible for appointment of supervisors and second assessor for these research projects.
- (j) Supervisor of PhD thesis. Currently I supervise 3 PhD students, and there is 1 other PhD students whom I will supervise and will commence their studies early next year. The current co-supervision are Syeliya Zaini and her topic is “voluntary disclosure practices in listed family-owned companies in Malaysia”, Nisansala whose topic is “SME’s in Sri Lanka and the role of IFRS” and Denise Frost whose topic is Social Capital and Budgeting in non-profit organisations.”.

SCHOLARSHIP AND RESEARCH

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 Stewart, B. (2022). Enhancing sustainability education in the accounting curriculum: An effective learning strategy, *Pacific Accounting Review*, Vol.34(4), pp.614-633.
- (2) 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.
- (3) Wijekoon, N., Samkin, G. and Sharma, U. (2021). International Financial Reporting Standards for small and medium-sized entities: A new institutional sociology perspective, *Meditari Accountancy Research* (forthcoming).
- (4) 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.
- (5) 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.
- (6) 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.
- (7) 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.
- (8) Sharma, D. and Sharma, U. (2021). Analysis of balanced scorecard usage by private companies, *Pacific Accounting Review*, vol.33 (1), pp.36-63.
- (9) Ali, I., Narayan, A. and Sharma, U. (2020). Adopting to COVID-19 disruptions: Student engagement in online learning of accounting, *Accounting Research Journal*. (forthcoming).
- (10) Botes, V., Sharma, U., Botes, R. and Singh, M. (2020). A structured approach to the governance of ethics using the five lines of assurance model. *International Journal of Economics and Accounting*, vol.9 (4), pp.336-352.
- (11) De Villiers, C., and Sharma, U. (2020). A critical reflection on the future of financial, intellectual capital, sustainability and integrated reporting, *Critical Perspectives on*

Accounting, vol.70 (July).

- (12) Sharma, U. and Frost, D. (2020). Social capital and the budgeting process: A study of three organisations, *Accounting Forum*, vol.44(4), pp.376-397.
- (13) Zaini, S.M., Sharma, U., Samkin, G. and Davey, H. (2020). Impact of ownership structure on the level of voluntary disclosure: A study of listed family-controlled companies in Malaysia, *Accounting Forum*, Vol.44 (1), pp.1-34.
- (14) Sharma, U. and Samkin, G. (2020). The development of accounting in Fiji, 1801-2016, *Accounting History*, vol.25 (2), pp.281-310.
- (15) Alshawabka, Z. and Sharma, U. (2020). Quranic hermeneutics: A new Islamic methodology to understanding accounting qualitative data within the Islamic world context, *International Journal of Critical Accounting*, vol.11 (3), pp.217-232.
- (16) Sharma, D., Singh-Ladhar, J., Sharma, U. & Davey, H. (2019). Look-through companies: Stakeholder perspectives, *New Zealand Journal of Taxation Law and Policy*, vol.25 (4), pp.365-380.
- (17) Lodhia, S.K. and Sharma, U. (2019). Sustainability accounting and reporting: Recent perspectives and an agenda for further research, *Pacific Accounting Review*, vol.31 (3), pp. 309-312.
- (18) Sharma, U. (2019). Giving contingency theory of management accounting and control a critical edge, *International Journal of Critical Accounting*, vol.11 (1), pp.16-25.
- (19) Zaini, S.M., Samkin, G., Sharma, U. and Davey, H. (2018). Voluntary disclosure in Emerging countries: A literature review, *Journal of Accounting in Emerging Economies* Vol.8 (1), pp.29-65.
- (20) Sharma, U., and An, Y. (2018). Accounting and accountability in Fiji: A review and synthesis, *Australian Accounting Review*, vol.86 (3), pp.421-427.
- (21) Symes, H., Sharma, U. & Davey, H. (2017). The impact of accounting regulations on annual report length. *International Journal of Economics and Accounting*, vol.8 (3/4), pp.275-302
- (22) Sharma, U. and Sy, A. (2017). Editorial, *International Journal of Critical Accounting*, vol.9 (5/6), pp.367-370.
- (23) Sharma, U., Botes, V., Foo, D., Karan, R. & Nandan, R. (2017). Climate change accounting: the challenge of uncertainty in Pacific Islands. *International Journal of Critical Accounting*, vol.9 (5/6), pp. 393- 405.