
Accounting transition

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Biographical notes: Umesh Sharma is a Senior Lecturer at the University of Waikato in New Zealand and an Adjunct Professor of Accounting at Fiji National University. He teaches financial accounting and management accounting. His research interests include management accounting, accounting education, sustainability accounting and voluntary disclosure. He has published refereed journal articles in leading journals such as *Management Accounting Research*, *Critical Perspectives on Accounting*, *International Journal of Critical Accounting*, *International Journal of Public Sector Management* amongst others. He received his BA and MA in Accounting from the University of the South Pacific and his PhD degree from the University of Waikato.

Organisations restructure

To be more efficient

Effective and what

More

To remain competitive

Transitions catch New

Management practices

Total Quality Management

Decentralisation

Performance Measurement

As Balanced Scorecard And

Performance pyramid And EVA

Are said

To bring more Efficiency

Effectiveness and What more

Wealth maximisation

Efficiency

Effectiveness and wealth maximisation

Are capitalist's communication distorted

Poor, Strength less, Underprivileged

In society

Suffer lack of basic necessity

Health

Education become dear to poor as

Capitalist's communication

Distorted of profit, economics

Override the Accounting transition