



# The University of Fiji

(An Entity of Arya Pratinidhi Sabha of Fiji)

## **RESEARCH PROFILE - 2023**



**Name:** Shivneil Kumar Raj

*BCom (Acctg/Econ), PGDip.Acctg, PGDip.Econ, PGDip.PLaw, M. Com (Acctg), UniFiji.  
AT (Fiji) – Registered Member of the Fiji Institute of Chartered Accountants (FICA)*

**Position:** Lecturer in Accounting

### **1. Qualifications Attained:**

- Bachelor of Commerce Degree (Accounting and Economics), The University of Fiji - 2015
- Postgraduate Diploma in Accounting, The University of Fiji - 2016
- Postgraduate Diploma in Economics, The University of Fiji - 2018
- Postgraduate Diploma in Public Law, The University of Fiji - 2023
- Master of Commerce Degree in Accounting, The University of Fiji - 2021

### **2. Qualifications in Progress:**

- Postgraduate Certificate in International Relations, The University of Fiji
- Doctor of Philosophy in Accounting, The University of Fiji

### **3. Professional Affiliations and Designation:**

- Affiliate Accountant / Accounting Technician and Registered member of Fiji Institute of Chartered Accountants (FICA)

#### **4. Academic Position at the University of Fiji:**

- Lecturer in Accounting and Finance

#### **5. Contact Details / Address:**

- Department of Accounting and Finance, School of Business and Economics, The University of Fiji
- Saweni, Lautoka.
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#### **6. Biography:**

Shivneil Kumar Raj is originally from Saweni, Lautoka and he obtained his undergraduate degree from the University of Fiji in April, 2015. During his April graduation, he was awarded the Vice Chancellor's Award for Academic Excellence Gold medal, Top student in the School of Business and Economics Gold medal and the most outstanding student in the discipline of Accounting. After completing his undergraduate degree, he worked for Fiji Airways as a Revenue Analyst in the Strategy Division for more than one year and three months before joining the University of Fiji as Assistant Lecturer in Accounting at the University of Fiji in May, 2016. Shivneil also holds triple Postgraduate Diploma qualifications in Accounting, Economics and Public Law attained from the University of Fiji. He also has a Master of Commerce Degree in Accounting from the same university.

Shivneil Kumar Raj has held various positions when he was a student at the University of Fiji. He was the treasurer of the UniFiji Accounting Students Association and later went on to become the Acting President of the Association. He was also the peer mentor for the School of Business and Economics looking after the At-Risk Students in the Teaching, Learning and Development Unit at the University of Fiji. In 2020, he was promoted as Lecturer in Accounting after serving as an Assistant Lecturer for more than 3 and half years. Mr. Shivneil Raj has been involved in numerous academic developments at the University of Fiji such as new programme and course developments, postgraduate and undergraduate accounting programme structures and has handled various administrative tasks at department and school level. Shivneil Raj's research interest lies in business ethics, management accounting, sustainability and tax accounting and macroeconomic issues from developing nation's context.

Shivneil has also contributed extensively in the Accounting Department towards achieving the first ever international accreditation of the Bachelor of Commerce (Accounting) programme by CPA Australia in 2018 followed by Chartered Accountants Australia and New Zealand Accreditation in 2019. Shivneil also made significant contributions such as document compilation and course content re-alignment to meet professional re-accreditation requirements post covid for the Department's accounting programme which was re-accredited by the three professional accounting bodies namely, CPA Australia, CA ANZ and FICA.

## 7. Work Experience (Academic and Corporate):

- Lecturer in Accounting (2020 and onwards) at the University of Fiji
- Assistant Lecturer in Accounting (2016/05 – 2019) at the University of Fiji
- Revenue Analyst – Strategy Division (2015/02 – 2016/05) at Air Pacific Limited T/A Fiji Airways
- Presiding Officer 2014/09 General Elections at the Fijian Elections Office.
- Student Peer Mentor (2014 Semester 2) at the Teaching and Learning Development Unit at the University of Fiji

## 8. Research Publications and Conference Presentations / Attendance

### A. Scholarly Publications:

- Raj, S. K. and Roy, S. (2016). Accounting Theory: An Ethical Perspective of Real-Life Scenarios, *International Journal of Business and Social Research*, 6 (10), 47-55.  
Available on: <http://thejournalofbusiness.org/index.php/site/article/view/1006>
- Raj, S. K. and Chand, P. (2017). Analysis of Fiji's Exports and Its Impact on Economic Growth, *International Journal of Business and Social Research*, 7 (4), 1-14.  
Available on: <http://thejournalofbusiness.org/index.php/site/article/view/1031>
- Raj, S. K. (2019). A Descriptive Analysis of Fiji's Tax System and Law. *International Journal of Management, Accounting and Economics*, 6, (3), 274-285.  
Available on:  
<http://www.ijmae.com/index.php?mod=journalman&act=17&pid=972&issid=452&v=6&n=3>
- Raj, S. K. and Azam, M. R. (2019). Anti-Avoidance and Tax Laws: A Case of Fiji. *International Journal of Business and Social Research*, 9, (3), 01-20.  
Available on: <https://thejournalofbusiness.org/index.php/site/article/view/1165>
- Raj, S. K., Chand, P. and Azam, M. R. (2019). Factors Affecting Academic Performance of Business Students at the University of Fiji: A Survey. *E-Journal of Business Education & Scholarship of Teaching*, 13 (3), 27-36. ABDC, C Rank. Available on:  
<https://search.proquest.com/docview/2350124160?pq-origsite=gscholar>
- Raj, S. K. and Singh, N. K. (2020). Strategizing of fast food industries using a balanced scorecard approach: A case study of McDonald's Corporation. *International Journal of Humanities, Arts and Social Sciences*, 6 (6), 258-273. DOI: [10.20469/ijhss.6.20004-6](https://doi.org/10.20469/ijhss.6.20004-6) Available on:  
<https://kkgpublications.com/ijhss-v6-issue6-article-4/>

- Raj, S. K. and Azam, M. R. (2020). Tax on Forgiven Debts: Fiji Income Tax Act Vs Islamic Perspective. *International Journal of Management, Accounting and Economics*, 7 (6), pp. 363-369. Available on: [http://www.ijmae.com/article\\_114339.html](http://www.ijmae.com/article_114339.html)
- Raj, S. K. and Azam, M. R. (2021). Sustainability Reporting in Fiji Listed Companies: A Voluntary Disclosure Perspective using Legitimacy Theory [Special issue]. *Corporate Ownership & Control*, 18 (3), pp. 1-13. ABDC, B Rank. Available on: <https://doi.org/10.22495/cocv18i3siart14>
- Raj, S. K., Chand, P. and Azam, M. R. (2021). Application of Ethical Theories from Business and Social Perspective: A Multiple Case Studies Approach. *International Journal of Critical Accounting*, accepted for publication. ABDC, C Rank. Available on: <https://www.inderscienceonline.com/doi/abs/10.1504/IJCA.2021.118334>
- Raj, S. K. (2022). Sugarcane Industry in Fiji and its Contributions, Challenges and Solutions: A Survey of Saweni Area in Lautoka, *International Journal of Management, Accounting and Economics*, 9(2), pp. 117-130. doi: 10.5281/zenodo.6613392. Available on: [https://www.ijmae.com/article\\_148962.html](https://www.ijmae.com/article_148962.html)

#### **B. Research Citations on Google Scholar**

- Please see my google scholar profile at the following link: Available on: <https://scholar.google.com/citations?user=IiSzdHkAAAAJ&hl=en>

#### **C. Research Papers in Progress / In Journal Review / Consideration:**

- A Critical Review of the 2018 Conceptual Framework of IASB: A Critique and Complementary View of User Perspective by Shivneil Kumar Raj\* and Mohammed Riaz Azam in the *International Journal of Critical Accounting*. ABDC, C Rank.

#### **D. Working Papers / Current Works:**

- Azam, M. R., Raj, S. K., and Roy, S., Small and Medium Enterprises and their Management Accounting Needs in Fiji.
- Voluntary Disclosure – Sectoral Composition of VD in Fiji Listed Companies
- Voluntary Disclosure – Pre and Post Covid-19 Analysis
- Accounting and Accountability Practices in Religious Bodies: The Case of a Fijian Hindu Temple

#### **E. Research Grants Received:**

- 2019 Postgraduate Student Research Grant Awarded to Shivneil Kumar Raj, research grant facilitated by Fiji Higher Education Commission. Grant amount of \$2, 400. Master's Thesis title / Research Paper: Sustainability Reporting in Fiji Listed Companies: A Voluntary Disclosure Perspective using Legitimacy Theory. **(Research Paper is Published)**

- 2019 Staff Research Grant Awarded to Shivneil Kumar Raj (Principle Investigator), Gyaneshwar Rao and Sandhiya Roy, research grant facilitated by Fiji Higher Education Commission. Grant amount of \$6,500. Research Topic: Accounting and Accountability Practices in Religious Bodies: The Case of a Fijian Hindu Temple. **(Research grant was on hold due to the pandemic)**

#### **F. Conference Presentations / Attendance and Professional Affiliations:**

- Knowledge-Based Development Conference of UniFiji (KBDCU) on 06 May 2017:
  - Title of paper: An exploration of taxpayers' knowledge on taxation in Fiji
  - Presenter and Main Author: Sandhiya Roy, Co-authors: Shivneil Kumar Raj and Mohammed Riaz Azam
- International Conference on Forced Labour and Migration, University of Fiji. Attended the opening session on 15<sup>th</sup> July 2019
- Professional Body Engagement – CPA Australia Congress Attendance and Participation
  - Attended the CPA Congress on the 19th and 20th September, 2019 held at Shangri La Fijian Resort, Fiji.
  - Networking Opportunities
  - Accounting Issues and the Topics related to future of business including business artificial intelligence and technology and future of business.

#### **G. Research Papers / Articles Reviewed:**

- **Institute for International economics - *Economia Internazionale/International Economics*** “The Relationship between Foreign Direct Investments, Exports and Economic Growth in SIDS: Evidence from Saint Lucia”. ABDC Ranking Journal.

#### **H. Articles Reviewed in Academia Letters (Short Research Articles)**

- Vahid Bekhradi Nasab's article “The Corporate Governance and the Disclosure of Risk Management: The Moderating Role of Capital Structure”, 2021
- David A. Bainbridge's article “Accounting for Climate Change”, 2021
- Jyoti Chaudhary's article “Indian Tax Structure”, 2021
- “Impact of Technology Operations: Case of Nigeria Electronic Tax System”, (2022) by Adegbola Otekunrin.
- “Business Combinations under Common Control: Filling a Gap in IFRS Standards”, (2022) by Kanbiro Orkaido.
- “BEPS: Abusive Transfer Pricing and the effect on Revenue Generation in Africa”, (2022) by Abdulateef Olatunji Abdulrazaq.
- “Digital Taxation in Tackling Illicit Financial Flow”, (2022) by Ndirangu Ngunjiri.
- “National Budget Adjustment 2021/22 not a Long-term Economic Strategy”, (2022) by Sharnit S Gosai and Sunil Kumar.

## **9. Journal / Editorial Board Membership in an International Journal**

- Appointed as Editorial Board Member of International Journal of Multi-Disciplinary Innovative Research (IJMIR)

## **10. Research Area of Interest:**

- Business Ethics
- Management Accounting
- Sustainability Accounting (Voluntary Disclosure and CSR)
- Macroeconomic Issues
- Tax Accounting

## **11. Teaching Level:**

- Foundation Certificate in Commerce (Ministry of Education, Fiji - Year 13 Equivalent or Level 4)
- Undergraduate Certificate / Diploma and Bachelor's Degree in Accounting (Level 4 -7 as per Fiji Qualification Framework)

## **12. Courses Taught:**

- ACCF11 – Foundation Accounting 1 – Level 4
- ACCF12 – Foundation Accounting 2 – Level 4
- ACC101 – Accounting 1 (Introduction to Financial Accounting) – Level 5
- ACC102 – Accounting 2 (Introduction to Management Accounting) – Level 5
- ACC103 – Introduction to Commercial Law – Level 5
- ACC104 – Accounting for Non-Accountants – Level 5
- ACC201 – Management Accounting – Level 6
- ACC205 – Law of Association – Level 6
- ACC208 – Business Finance (Financial Management) – Level 6
- ACC301 – Accounting Theory and Applications – Level 7

## **13. Representations in Committees at the University of Fiji for 2022-2023**

- Member of the UniFiji Alumni
- Member of Fire Warden's Committee
- Member and SOBE Representative to the OHS Committee
- SOBE Staff Development and Social Organizer / BOS Member
- Academic Advisor
- Library Advisory Committee
- UniFiji Calendar and Handbook Committee – School Representative

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