



# MAHARANI KASISWARI COLLEGE

20, RAMKANTO BOSE STREET, KOLKATA 700 003



DEPARTMENT OF COMMERCE

## FACULTY ACADEMIC PROFILE/ CV

1. Full name of the faculty member: **DR. SUDIPTA GHOSH**

*(Assistant Professor and Head, Dept. of Commerce, Maharani Kasiswari College and Visiting Faculty, Department of Jute and Fibre Technology, University of Calcutta)*

**VIDWAN Profile:** <https://vidwan.inflibnet.ac.in/profile/253711>

**ORCID Id:** <https://orcid.org/0000-0003-1968-3094>

**Google Scholar Id:** <https://scholar.google.co.in/citations?user=Yqw0vo4AAAAJ>

2. Designation: ASSISTANT PROFESSOR (Stage III)

3. Specialisation: ACCOUNTING AND FINANCE

4. Passport size photograph:



5. Contact information:

ADDRESS: Department of Commerce, Maharani Kasiswari College, 20 Ramkanata Bose Street, Kolkata-700 003, West Bengal, India.

E-MAIL: [sudipta.ghosh@mkc.ac.in](mailto:sudipta.ghosh@mkc.ac.in)

6. Academic qualifications:

College/ university from which the degree was obtained	Abbreviation of the degree	Year of the degree
S.A. Jaipuria College (Day shift)	B. Com (Hons)	2004
University of Calcutta	M.Com	2006
University of Calcutta	M.Phil	2007
University of Calcutta	Ph.D	2018
University Grants Commission	NET	2007

7. Positions held before:

- Part-time Lecturer, Department of Commerce, Rammohan College, Kolkata, (9/07/2007 to 31/10/2007).
- Part-time Lecturer, Department of Commerce, S. A. Jaipuria College, Kolkata, (17/09/2007 to 31/05/2009).
- Lecturer, Centre for Management Studies, JIS College of Engineering, Kalyani, (21/07/2009 to 10/03/2010).

8. Research Interest:

Sustainability Reporting/Integrated Reporting/Business Responsibility Reporting, E-S-G related issues, Environmental Management, Entrepreneurship/Entrepreneurial Finance, Tourism business related issues, Time Series Econometrics, Primary data based research.

9. Research Experience:

- M.Phil (Commerce), Department of Commerce, University of Calcutta, India (2006-2007).
- Ph.D. (Commerce), Department of Commerce, University of Calcutta, India (2013-2018).
- Completed a UGC funded Minor Research Project as Principal Investigator (27.02.2015 – 26.02.2017)

10. Research Guidance:

NA

11. Knowledge of ICT tools and techniques

Knowledge of information and communications technology including application of Google Classroom, Google Forms, Google Docs, Moodle etc.

12. Projects (MRP or others)

Project Title	Funding agency	Duration
An Analysis of Investment and Financing in Tourism with special reference to Tourism Entrepreneurs: A Study of West Bengal	UGC	27.02.2015 – 26.02.2017

13. List of Publications

**a. Journals**

1. 'Financial Performance Analysis of Indian IT Industry' published in *j-commerce*, S.A. Jaipuria College, Kolkata, September 2008, 1(1), 13-17.
2. 'Dividend Payout and Agency Cost Factors: A Study of Select Indian Companies' (jointly with Dr. J. K. Das, Professor, Department of Commerce, University of Calcutta), published in *Journal of Business and Economic Issues*, July 2009, 1(2), 1-20. ISSN 0974-9144, UGC Journal No. 49126.
3. 'EVA Reporting and EVA Based Performance Analysis: A Comparative Study between Two Select Indian Companies' published in *JIS Management Vista*, July – December, 2009, III(2), 35-44. ISSN 0974- 0872.
4. 'Carbon Emission, Environment Degradation and Remedial Initiatives taken by Indian Corporate Houses: A Study in Macro Level and Individual Firm Level' published in *Research Bulletin*, The

Institute of Cost and Works Accountants of India, 2010, XXXIII, 115-123. **ISSN 2230-9241, UGC Journal No. 48913.**

5. 'Do Indian Companies Blow the Whistle? A survey on 'Whistle Blower Policy' with special reference to Indian Navaratna Companies' published in *Kindler*, January-December 2014, X(1), 39-55. **ISSN 0973-0486, UGC Journal No. 42831.**

6. 'An Analytical Study on Investment and Financing Scenario of Tourism Industry of West Bengal' (jointly with Dr. J. K. Das, Professor, Department of Commerce, University of Calcutta) published in *Globsyn Management Journal*, January-December 2014, VIII (1&2), 39-52. **ISSN 0973-9181, UGC Journal No. 47458.**

7. 'Tourism Development and Economic Growth: An Empirical Study in Indian Context' (jointly with Dr. J. K. Das, Professor, Department of Commerce, University of Calcutta) published in *Kindler*, July-December 2015, XV(2), 133-140. **ISSN 0973-0486, UGC Journal No. 42831.**

8. 'Problems & Perspectives of Financing Tourism Industry in West Bengal: An Empirical Study' (jointly with Dr. J. K. Das, Professor, Department of Commerce, University of Calcutta) published in *Review of Professional Management*, January-June 2017, 15(1), 9-16. **ISSN 0972-8686, UGC Journal No. 47587.**

9. 'Goods and Services Tax (GST) in India: Few Issues' (jointly with Dinabandhu Saha, PTT, Bangabasi Evening College) published in *Uttaran*, April 2018, 6, 181-188. **ISSN 2395-2415, UGC Journal No. 64037.**

10. 'An Overview of Healthcare Spending and Practice in India' published in *The Management Accountant*, February 2021, 56(2), 45-48. **ISSN 0972-3528. DOI 10.33516/maj.v56i2.45-48p.**

11. 'Valuation of Tourism Resources in context of Natural Resource Accounting' published in *The Management Accountant*, June 2021, 56(6), 44-46. **ISSN 0972-3528. DOI 10.33516/maj.v56i6.44-46p.**

12. 'A Study on ICT Penetration in Global Perspective' (jointly with Sudipta Majumdar, UGC-Senior Research Fellow, IIT Kharagpur) published in *Journal of Academic Advancement (Online)*, June 2022, 1(1), 17-24. **ISSN 2583-5203. DOI <https://doi.org/10.58574/jaa.2022.v1.i1.04>**

13. 'Role of ICT Diffusion in Bridging the Digital Divide in India' (jointly with Sudipta Majumdar, UGC-Senior Research Fellow, IIT Kharagpur) published in *The Management Accountant*, September 2022, 57(9), 60-64. **ISSN 0972-3528. UGC CARE Listed Journal. DOI 10.33516/maj.v57i9.60-64p**

14. 'ESG Reporting Practices by Indian Corporate Firms: A Comparative Study between Chemical and Pharmaceutical Sector' published in *Quest Journal of Research in Business and Management*, March 2023, 11(3), 94-98. **ISSN (Online) 2347-3002.**

#### **b. Books/ Book Chapters**

##### **a. Editor in Edited Book**

1. **MARCH THROUGH SEARCH** (a peer-reviewed multidisciplinary edited book), Dr. Sudipta Ghosh & Suryatapa Das, published by Rohini Nandan, Kolkata, India in January, 2021, ISBN: 978-93-88866-49-1.

2. **"Emerging Issues in Finance and Management (EIFM2023): e-proceedings"**, Pema Lama, Sudipta Ghosh & Satyajit Ghorai, published by Vandana Publication, Lucknow, India on 23.04.2023, ISBN: 978-93-90728-26-8.

#### **b. Book Chapters in Edited Volume**

1. 'An Investigation of Investment and Financing in Tourism: A Study of West Bengal' (Jointly with Dr. J.K. Das, Professor, Department of Commerce, University of Calcutta) published in ***Globsyn Management Conference*** (National), Globsyn Business School, Allied Publishers Pvt. Ltd., India, 2014, 3-19. ISBN 978-81-8424-941-5.
2. 'Indian Insurance Industry: Current Status and Recent Reforms' published in ***Financial Sector Reforms in Developing Economies***, Rohini Nandan, India, 2015, 344-353. ISBN 978-81-928721-1-7.
3. 'Progress and Prospect of SHGs (Self Help Groups) in light of Microfinance: A Region-wise Analysis in Indian Context' (jointly with Sourav Dutta Mustafi, CWTT, Department of Commerce, Maharani Kasiswari College) published in ***Current Perspectives in Finance***, Rohini Nandan, India, March 2016, 282-295. ISBN 978-81-928721-6-2.
4. 'Legal and Accounting Framework of Corporate Restructuring in India: Review and Discussion' (jointly with Sourav Dutta Mustafi, CWTT, Department of Commerce, Maharani Kasiswari College) published in ***Contemporary Issues in Business Environment***, Netaji Subhas Open University, India, July 2016, 93-104. ISBN 978-93-82112-30-3.
5. 'Financial Inclusion in India: Some Issues' (jointly with Dinabandhu Saha, PTT, Department of Commerce, Bangabasi Evening College) published in ***NASCENT A Multidisciplinary Research Book***, Levant Books, India, December 2016, 98-113. ISBN 978-93-84106-72-0.
6. 'IR as a tool of Corporate Reporting: An Analysis' (jointly with Dinabandhu Saha, PTT, Department of Commerce, Bangabasi Evening College) published in ***Contemporary Issues in Finance, Management and Economics***, Lawpoint Publications, India, November, 2017, 311-329. ISBN 978-93-86185-49-5.
7. "Forecasting Foreign Tourist Arrival (FTA) in India for Sustainable Tourism: An Application of Box-Jenkins Methodology" (jointly with Dr. J. K. Das, Professor, Department of Commerce, University of Calcutta) published in ***Globsyn Management Conference Proceedings***, Globsyn Business School, India, December, 2019, 9-16. ISBN 978-93-5407-031-0.
8. "Initial Coin Offering (ICO): Concept, Upsurge and Concern" (jointly with Dinabandhu Saha, SACT-1, Department of Commerce, Bangabasi Evening College) published in ***Emerging Horizons in Commerce***, Levant Books, India, October, 2020, 198-203. ISBN 978-93-88069-63-2.
9. "An Analysis of FDI Equity Inflow in India in context of Corona Pandemic" published in ***Emerging Issues in Banking, Insurance and Financial Services***, Vandana Publications, India, January, 2021, 188-195. ISBN 978-93-90728-02-2.
10. "An estimation of loss of foreign exchange earnings from tourism in India due to Covid-19 through time series econometrics" published in ***Business Research: A Multi-Dimensional Approach***, Vandana Publications, India, January, 2022. ISBN: 978-93-90728-66-4. Crossref DOI: 10.31033/vanpub202103.

#### **c. Conference/ seminar**

1. A paper entitled as "Corporate Governance and Business Ethics: A Discussion Through Agency Issue" was presented at XXXIII All India Accounting Conference and **International** Seminar on Accounting Education and Research, University of Kerala, Thiruvananthapuram, Kerala, India. (November 13 – 14, 2010).
2. A paper titled as "An Investigation of Investment and Financing in Tourism: A Study of West Bengal" was presented at Globsyn Management Conference (**National**), Globsyn Business School, Kolkata, India (June 6<sup>th</sup> 2014). (Joint authors: J.K. Das and Sudipta Ghosh). --- **later this paper appeared in a volume (ISBN 978-81-8424-941-5) issued by Globsyn Business School, Kolkata.**

3. A paper titled as “Indian Insurance Industry: Current Status and Recent Reforms” was presented at UGC sponsored **International** Conference on Financial Sector Reforms in Developing Economies, Vidyasagar University, Midnapore, West Bengal, India (February 20-21, 2015). --- **later this paper appeared in a volume (ISBN 978-81-928721-1-7) issued by the Department of Commerce with Farm Management, Vidyasagar University.**

4. A paper titled as “Progress and Prospect of SHGs (Self Help Groups) in light of Microfinance: A Region-wise Analysis in Indian Context” was presented at One Day **International** Seminar on Emerging Issues in Financial Markets, Shri Shikshyatan College, Kolkata, India (September 11<sup>th</sup> 2015). (Joint authors: Sourav Dutta Mustafi and Sudipta Ghosh) ---**later this paper appeared in a volume (ISBN 978-81-928721-6-2) issued by Shri Shikshayatan College, Kolkata.**

5. A paper titled as “Tourism Development and Economic Growth: An Empirical Study in Indian Context” was presented at **National** Conference: Skilling for Tomorrow, Army Institute of Management, Kolkata, India (November 21<sup>st</sup> 2015). (Joint authors: J.K. Das and Sudipta Ghosh) --- **later this paper appeared in a volume (Conference Special Issue) (ISSN 0973-0486) issued by Army Institute of Management, Kolkata.**

6. A paper entitled as “Reviewing Corporate Restructuring through the lens of Companies Act 2013 and IND AS” was presented at UGC-DEB Sponsored One Day **National** Seminar on Emerging Trend in Corporate & Taxation Laws, Netaji Subhas Open University, Kolkata, India (January 9<sup>th</sup> 2016). (Joint authors: Sudipta Ghosh and Sourav Dutta Mustafi)

7. A paper titled as “IR as a tool of Corporate Reporting: An Analysis” was presented at UGC Sponsored One Day **National** Seminar on Contemporary Issues in Finance, Management and Economics, Shri Shikshyatan College (in collaboration with The Institute of Cost Accountants of India), Kolkata, India (August 26<sup>th</sup> 2016). (Joint authors: Sudipta Ghosh and Dinabandhu Saha) --- **later this paper appeared in a volume (ISBN 978-93-86185-49-5) issued by Shri Shikshayatan College, Kolkata.**

8. A paper entitled as “Prospect and Problems of Tourism Industry in West Bengal: An Analysis from Financial Perspective” was presented in 13th **International** Accounting Conference on Changing Paradigm in Accounting & Finance-Emerging Issues, IAARF, CU Salt Lake Campus, Kolkata, India (7<sup>th</sup> & 8<sup>th</sup> January 2017) jointly with Deloitte India. (Joint authors: J.K. Das and Sudipta Ghosh)

9. A paper entitled as “Initial Coin Offering (ICO): Concept, Upsurge and Concern” was presented at ICSSR Sponsored Two Day **National Seminar** on Contemporary Issues and Challenges in Indian Accounting Standards (Ind-AS) & Indirect Taxation, Kidderpore College (in collaboration with The Institute of Cost Accountants of India), Kolkata, India (15<sup>th</sup> & 16<sup>th</sup> December 2018). (Joint authors: Dr. Sudipta Ghosh and Dinabandhu Saha)---**later this paper appeared in an edited book (ISBN 978-93-88069-63-2) issued by Kidderpore College, Kolkata.**

10. A paper entitled as “A Study of Potential Benefits and Challenges of Initial Coin Offering (ICO) to Entrepreneurial Finance” was presented at UGC Sponsored Two Day **International** Seminar on Business Practices and Sustainability (ICOBUS 2019), Vidyasagar University, Midnapore, West Bengal, India (7<sup>th</sup> & 8<sup>th</sup> February 2019). (Joint authors: Dr. Sudipta Ghosh and Dinabandhu Saha). **This paper received the Best Paper Award in a session.**

11. A paper entitled as “Forecasting Foreign Tourist Arrival (FTA) in India for Sustainable Tourism: An Application of Box-Jenkins Methodology” was presented at Globsyn Management Conference-Research Seminar, 2019 (**National**), Globsyn Business School, Kolkata, India (December 20<sup>th</sup> 2019). (Joint authors: Dr. J.K. Das and Dr. Sudipta Ghosh).

12. A paper entitled as “Strategies for revival of tourism business in India in the post lockdown period with special reference to West Bengal” was presented at International Webinar of IAA South Bengal Branch (**International**), India (May 23<sup>rd</sup> 2020).

13. A paper entitled as “Measuring the loss of Indian tourism sector due to the corona pandemic through time series modelling” was presented in 15th **International** Accounting Conference -2022 on Changing Dimensions of Accounting & Finance, IAARF, Science City, Kolkata, India (8<sup>th</sup> & 9<sup>th</sup> January 2022) jointly with EILM Kolkata. (Joint authors: Dr. J.K. Das and Sudipta Ghosh).

14. A paper entitled as “Impact of Covid-19 on Earnings Potential from Tourism in India” was presented in Online Doctoral Colloquium 2022 (**National**), Department of Management, Birla Institute of Technology Mesra, Ranchi, India (11<sup>th</sup> February 2022).

15. A paper entitled as “Shifting Consumer Preferences towards Branded Gold Jewellery: The Interplay of Economic Factors, Cultural Traditions, and Brand Loyalty” was presented at One Day **National** Seminar on MSMEs and SHGs: Issues in Accounting, Employment and Social Development, Sundarban Hazi Desarat College (in collaboration with Indian Accounting Association, Kolkata Branch and The Institute of Cost Accountants of India), South 24 Pgs, India (August 24<sup>th</sup> 2024). (Joint authors: Sourav Dutta Mustafi, Sudipta Ghosh, and Bappaditya Biswas).

#### d. Other publications

Travel based story published in college magazine.

#### 14. Membership of Learned Societies:

- Council Member (life) of ISI Kolkata.
- Life Member of Indian Accounting Association Research Foundation.
- Life Member of Calcutta University Commerce Alumni Association.
- Founder member cum GB member of Kolkata Bidhannagar Society for Academic Advancement, Kolkata [registered under the Societies Registration Act (West Bengal ACT XXVI) of 1961].

#### 15. Invited lectures delivered:

Sr. No.	Date of the Seminar	Theme of the seminar	Organised by
1	28.04.2017	Delivered lecture for the students of Sociology Department on “Importance of statistical methods in social science research” and “Concept of Scale (Nominal, Ordinal, Ratio) and its importance” as a part of Inter-Departmental Activities.	Sociology Department, Maharani Kasiswari College
2	05.05.2017	Delivered lecture for the students of Geography Department on “Land as a resource and problems of Land Acquisition in developing countries, Development of EPZ and SEZ; and Land Reforms in India with special reference to West Bengal” as a part of Inter-Departmental Activities.	Geography Department, Maharani Kasiswari College
3	13.05.2017 and 07.07.2018	Delivered lecture for the students of Geography Department on “GATT and WTO” as a part of Inter-Departmental Activities.	Geography Department, Maharani Kasiswari College
4	31.08.2018	Delivered an Invited Lecture in college on “An Overview of Mutual Fund as an Investment Option”.	Study Circle and Seminar Committee, Maharani Kasiswari College
5	02.03.2019	Delivered Invited Lecture in NSS Special Camp (24.02.2019-02.03.2019) in college on “Story of Financial Decision Making”.	National Service Scheme, Maharani Kasiswari College

6	11.07.2021	Delivered online lectures for undergraduate commerce students on "Overhead".	Commerce Alumni Association University of Calcutta
7	17.06.2022	Delivered lecture for undergraduate commerce students on "Financial Management" under Faculty Exchange Programme.	Department of Commerce, Raja Peary Mohan College, Uttarpara, Hooghly
8	22.11.2022	Delivered invited lecture in One week FDP (Online) on Research Methodology and Data Analysis on "Concept and Measurements of Variables".	Kolkata Bidhannagar Society for Academic Advancement, Nowgong College, Assam, Jhargram Raj College, Jhargram, Domkal Girls College, Murshidabad
9	14.12.2022	Delivered invited lecture in Virtual International Lecture Series (Online) on FINANCE AND OTHER ALLIED SUBJECTS for B.Com Under Graduate Odd Semester Students on "Buy-back of Securities".	Kolkata Bidhannagar Society for Academic Advancement

16. Participation in College sub-committee in the college:

Sr. no.	Sub-committee name	Responsibility (Member/Convener)	Duration
1	Magazine & other Publications Committee	Convener	2016-2017.
		Joint Convener	2017-2018, 2018-2019, 2019-2020, 2020-21, 2021-22, 2022-23, 2023-24.
2	Leave Record & Service Book Maintenance Committee	Joint Convener	2017-2018, 2018-2019, 2019-2020, 2020-21, 2021-22, 2022-23, 2023-24.
3	Academic Committee	Member (As HOD)	2010-2011, 2011-2012, 2017-2018, 2018-2019, 2019-2020, 2020-21, 2021-22, 2022-23, 2023-24.
4	Library Committee	Member	2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-21, 2021-22, 2022-23, 2023-24.
5	Study Circle & Seminar Committee	Member	2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-21, 2021-22, 2022-23.
6	NAAC Committee	Member	2012-2013, 2013-2014, 2014-20015, 2015-2016, 2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-21, 2021-22, 2022-23, 2023-24.
7	Community Extension & Social Welfare Committee	Member	2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-21, 2021-22, 2022-23.
8	NSS Committee	Member	2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-21, 2021-22, 2022-23, 2023-24.
9	Online Admission Committee	Member	2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-21, 2021-22, 2022-23, 2023-24.
10	Students' Career Development & Placement Counselling Committee	Convener	2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017.
		Member	2017-2018, 2018-2019, 2019-2020, 2020-21, 2021-22, 2022-23.

11	Alumni Co-Ordination Committee	Member (As HOD)	2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-21, 2021-22, 2022-23, 2023-24.
12	IQAC	Member(As Invitee)	2019-2020.
13	Students' Discipline Committee	Member	2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017.
14	Website Committee	Member	2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017.
15	Picnic Committee	Member	2012-2013.
16	Feedback Cell	Member (As HOD)	2019-20, 2020-21, 2021-22.
		Joint Convener	2022-23, 2023-24.

17. Any other position held in the college:

Sr. no.	Name of the post	Duration
1	Head of the Department	20.03.2010 to 30.06.2012 & 21.12.2016 to till date
2	Joint Convener of Research Cell	January, 2020 – June, 2023

18. Holding responsibility in any other Institution:

Sr. no.	Position/Responsibility	Institute name	Duration
1	Visiting Faculty	Department of Jute and Fibre Technology, University of Calcutta	6 months

19. Awards:

- Obtained Merit Certificate under National Scholarship Scheme in Higher Secondary level.
- Obtained Merit Certificate (8th) from University of Calcutta in M.Com level.
- Obtained Merit Certificate (1st) from University of Calcutta in M.Phil level.

20. Other notable activities:

a. Reviewer for Oxford University Press.

b. Joint Convener of the One Day State Level Inter-Disciplinary Seminar on Ethical Issues in Business and Philosophy, dated 28.02.2020.

c. Convener of the One Day National Level Webinar along with Research Cell on "Artificial Intelligence (AI) Exists: Healthcare Business Sustains", dated 23.08.2020.

d. Associate Editor Board Member cum Reviewer (Editors: Pema Lama, University of Calcutta & Brahma Chaudhuri, WBES, Govt. of WB) of the peer-reviewed edited book "EMERGING ISSUES IN BUSINESS RESEARCH" [Published on 15<sup>th</sup> August, 2021, ISBN: 978-93-90728-48-0, Published by Vandana Publication, Lucknow, India].

e. Associate Editor Board Member cum Reviewer (Editors: Pema Lama, University of Calcutta & Brahma Chaudhuri, WBES, Govt. of WB) of the peer-reviewed edited book "BUSINESS RESEARCH – A Multi-Dimensional Perspective" [Published on 26<sup>th</sup> January, 2022, ISBN: 978-93-90728-66-4, Published by Vandana Publication, Lucknow, India].

f. Advisory Board Member cum Reviewer (Editors: Pema Lama, University of Calcutta & Brahma Chaudhuri, WBES, Govt. of WB) of the peer-reviewed edited book "Emerging Issues in Accounting and Finance Research" [Published on 15<sup>th</sup> August, 2022, ISBN: 978-81-955629-0-9, Published by Singh Publications, Lucknow, India].

g. Editorial Advisory Board Member, Kolkata Bidhannagar Society for Academic Advancement (w.e.f 02.02.2023).

h. Joint Convener of the Two Day National Level Webinar organised by the Research Cell on "Art of Academic Writing", dated 29.08.2022 and 30.08.2022.

**Date: 30-09-2024.**