



**Dr. (CA) Sanjib Kumar Basu**

**Qualification: M. Com, FCA, Ph. D**

**Designation: Associate Professor**

**Department: Post Graduate and  
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### **Profile:**

Dr. Sanjib Kumar Basu did B.Com. (Hons) from St. Xavier's College, Kolkata and completed his post-graduation in commerce (M. Com) with 'Accounting and Finance' as specialization from University of Calcutta. He was awarded Ph.D. in Commerce by the same university in 2001.

Dr. Basu is a qualified Chartered Accountant and a Fellow Member of the Institute of Chartered Accountants of India since 1992.

Dr. Basu has been in academics for over thirty three years, teaching both at the undergraduate and post-graduate levels. Prior to joining St. Xavier's College, Kolkata, he worked as Assistant Professor in Accounting and Finance at the Institute of Modern Management and Assistant Professor in Management at Umesh Chandra College, Kolkata.

He has been acted as a guest faculty at the University of Calcutta, Department of Commerce (M.Com) for twelve years from 1991 to 2003 and has also been invited to deliver lectures as Guest Faculty in the Department of Management at the Royal University of Bhutan. Dr. Basu is also a Guest Faculty in Accounting and Finance in Certificate Courses and Training Programmes organized by the Institute of Chartered Accountants of India.

Dr. Basu is the author of twenty two text books for academic and professional courses including the books 'Auditing & Assurance' and 'Fundamentals of Auditing' published by Pearson Education.

Dr. Basu has presented a number of Research Papers at various National and International seminars and conferences. He has completed a minor research project on "Panchayat Accounting in West Bengal" funded by the University Grant Commission, Government of India. He has also completed a major research project on "ICT Intervention in Gram Panchayat Accounting in India" also funded by the University Grant Commission, Govt. of India.

### **Key Qualifications:**

Dr. Basu worked for two years in the capacity of State Coordinator- Financial Management and Resource Mobilization in the Department of Panchayat and Rural Development, Government of West Bengal (From 1.2.2006 to 31.1.2008). His service was requisitioned by the Govt. of West Bengal from the Principal of the St. Xavier's College (Autonomous), Kolkata for the successful implementation of the 'Strengthening Rural Decentralization (SRD) Programme funded by DFID, UK.

He has been engaged as consultant in the e-governance project of the Panchayat and Rural Development Department of Government of West Bengal which is funded as National e-Governance Project by the Government of India. He has also acted as advisor of the Computerization Cell of the Panchayat and Rural Development Department of Government of West Bengal.

Dr. Basu was engaged in taking classes on Accounting and Finance related issues in the State Institute of Panchayat and Rural Development (SIPRD), Kalyani and also in the Administrative Training Institute (ATI) of Government of India, Salt Lake. He was also associated as an expert of the Regional Training Institute (RTI), Salt Lake of the Comptroller and Auditor General of India.

Dr. Basu had been appointed as 'Consultant (Financial Management & Fiduciary Risk)' to the Government of West Bengal on 'SRD Programme supported by DFID, U.K. and continued to be a Financial Management Consultant, Policy and Planning Cell, P & RD Department, Government of West Bengal.

He has completed an assignment on Quality Assurance Audit of the ISGP Project of the Panchayat and Rural Development Department, Government of West Bengal and funded by the World Bank in the capacity of Subject Matter Specialist of GfK Mode India Pvt. Ltd. on Accounting and Financial Management related issues for the year 2013-14. He has also been engaged in the same project in the same capacity for the Quality Assurance Audit for the year 2014-15.

He has also completed an assignment on Assessment Performance Appraisal (APA) of the ISGP Project of the Panchayat and Rural Development Department, Government of West Bengal and funded by the World Bank in the capacity of Subject Matter Specialist of Sutra Consulting on Accounting and Financial Management related issues for two consecutive years- 2014-15, 2015-16 and 2016-17.

He is also engaged as consultant in an assignment on Development of Training Materials of the ISGP Project of the Panchayat and Rural Development Department, Government of West Bengal and funded by the World Bank in the capacity of Subject Matter Specialist of Price Waterhouse Coopers India Pvt. Ltd. on Accounting and Financial Management related issues for the year 2014-15 and 2015-16.

### **Nature of Activity**

He is taking under-graduate and post-graduate classes regularly at St. Xavier's College along with his administrative job in the capacity of the Dean, Post Graduate and Research Department of Commerce (M. Com). He is organising seminars and special classes for the students on a regular basis. He is also involved in the process of developing curriculum, its methodology and supporting materials. He is also coordinating the examination process and involved in the examination system in different capacities.

### **Profession Related Contribution**

1. He is the Dean of the Post Graduate Department of Commerce (M. Com), St. Xavier's College (Autonomous), Kolkata since 1<sup>st</sup> July, 2014.
2. He has been appointed as the Principal's nominee for the Finance Committee of St. Xavier's College, Kolkata from 1<sup>st</sup> July, 2017.
3. He has been appointed as one of the members of the Screening Committee constituted by the Higher Education Department, Government of West Bengal for granting private university status in the State of West Bengal.
4. He has been appointed as Chancellor's nominee of the Finance Committee of Burdwan University for five consecutive terms of ten years since 2015.
5. He is a Fellow Member of the Institute of Chartered Accountants of India since 1998 and actively associated with the activities organised by the Institute on a regular basis.
6. He is associated with the Indian Accounting Association as life time member and actively involved in the seminars and conferences organised by the Association. At present, he is the Joint Secretary of Indian Accounting Association, Kolkata Branch and Executive Council member of All Indian Body of the Indian Accounting Association.

7. He has visited a number of countries including UAE, Egypt, Nigeria, Singapore, Australia and United Kingdom in connection with his audit work on Impairment of Assets and for presenting papers in International Conferences.

8. He is a Ph. D Supervisor and a number of students are doing research under his guidance under University of Calcutta.

### **Research Guidance**

Ph. D scholars are doing their research works at present in St. Xavier's College (Autonomous), Kolkata under the University of Calcutta. Six students have already been awarded Ph. D degree.

### **Invitations for conferences/seminars/workshops/ symposia to deliver lectures and/or chair sessions**

He has been invited frequently by different organising bodies to deliver lectures and to chair sessions for the seminars, symposiums and conferences. The organising bodies invited to deliver lectures and to chair sessions include the Institute of Chartered Accountants of India, the Institute of Cost and Management Accountants of India, State Institute of Panchayat and Rural Development under Panchayat and Rural Development Department, Government of West Bengal etc. and different universities in India.

### **Research Publications**

#### **A: Research Papers presented in different seminars and workshops**

<b>Sl. No.</b>	<b>Name of the paper</b>	<b>Name of the Seminar</b>	<b>Organised by</b>	<b>Held on</b>
1.	Segment Reporting for Better Disclosure	Contemporary Issues in Accounting	IEM and IAA, Kolkata Branch	27 <sup>th</sup> February, 2000
2.	Swaptions- A New Derivative through Financial Reporting	Fifth International Accounting Conference	IAARF, Calcutta	6 <sup>th</sup> and 7 <sup>th</sup> January, 2001
3.	Accounting in the Context of Recent Global Economic Experience	Sixth International Accounting Conference	IAARF, Calcutta	11 <sup>th</sup> and 12 <sup>th</sup> January, 2001
4.	Harmonization of Accounting Standards	Commerce Education in the New Millennium	Vidyasagar University and ICAI	28 <sup>th</sup> and 29 <sup>th</sup> March, 2003

5.	Green Audit Programme	All India Accounting Seminar and International Conference	Indian Accounting Association and Utkal University	18 <sup>th</sup> and 19 <sup>th</sup> February, 2004
6.	Panchayat Accounting	Seventh International Accounting Conference	IAARF, Calcutta	6 <sup>th</sup> and 7 <sup>th</sup> January, 2005
7.	Fiduciary Risk Assessment	International Seminar on Accounting	Delhi University	22 <sup>nd</sup> and 23 <sup>rd</sup> December, 2006
8.	Risk Assessment in Auditing	National Conference	Burdwan University and ICAI, New Delhi	20 <sup>th</sup> November, 2007
9.	Auditing and Assurance Standards in India	Auditing and Assurance Standards	EIRC of ICAI, New Delhi	12 <sup>th</sup> August, 2008
10.	Corporate Governance	International Conference	Loyola College, Chennai	7 <sup>th</sup> January, 2010
11.	e- Panchayat: A study of ICT Intervention in Rural Local Government in West Bengal	Tenth International Accounting Conference	IAARF, Calcutta	8 <sup>th</sup> and 9 <sup>th</sup> January, 2011
12.	In Search of quality in Higher Education: Role of Academia- Industry Interfacing	UGC Sponsored National Seminar	St. Joseph's College of Commerce, Bangalore	15 <sup>th</sup> and 16 <sup>th</sup> September, 2011
13.	CSR Reporting in India: CSR to Responsible Business	International Conference on CSR	Xavier Institute of Development Action and Studies, Jabalpur, MP	4 <sup>th</sup> and 5 <sup>th</sup> October, 2012
14.	Impact Study of Internal Audit in Fraud Detection of an Entity in the Indian Context	2 <sup>nd</sup> International Conference on Accounting and Finance, Singapore	Global Science and Technology Forum, Singapore	21 <sup>st</sup> and 22 <sup>nd</sup> May, 2012

15.	The Emerging Reporting Functions of the Auditor	Eleventh International Accounting Conference	IAARF, Calcutta	5 <sup>th</sup> and 6 <sup>th</sup> January, 2013
16.	Embedding Risk management in the Business Rhythm	Seminar on Enterprise Risk Management	IAARF and IMI, Kolkata	26 <sup>th</sup> July, 2014
17	ICT Intervention in Gram Panchayat Accounting	Workshop on ICT Intervention in Gram Panchayat Accounting	St. Xavier's College, Kolkata	16th December, 2014
18	A study on Quality Assurance Audit of APA Process in selected ISGP Project GPs in West Bengal	Twelfth International Accounting Conference	IAARF, Calcutta	3 <sup>rd</sup> and 4 <sup>th</sup> January, 2015
19	Corporate Social Responsibility Reporting of Indian Companies: A Study	Symposium on Overcoming Challenges for Sustainable Corporate Excellence	St. Xavier's College, Kolkata	21 <sup>st</sup> March, 2015
20	A Study on the Corporate Social Responsibility Reporting of Indian Companies	Symposium on Overcoming Challenges for Sustainable Corporate Excellence	Indian Accounting Association Research Foundation and IMI, Kolkata	25th July, 2015
21	CSR Disclosure of Indian Companies: A study	27th Asian Pacific Conference on International Accounting Issues	Bond Business School, Bond University, Gold Coast, Australia and Craig School of Business, California State University, Fresno, U. S. A	November 1-4, 2015
22	Pricing of audit services in India – a study	Thirty-first Asian-Pacific Conference on International Accounting Issues	Warsaw School of Economics, Poland	October 13-16, 2019
23	Comparative Study of Saving Habits of the	International Journal of All Research Education	ISSN: 2455-6211 Volume 9, Issue 4,	April -2021

	Beneficiaries of Self-Help Groups:	and Scientific Methods (IJARESM),		
24	Convergence of Global Sustainability Reporting Standards: Need of the Hour	International Journal of Commerce and Finance,	Vol. 8, Issue 1, 2022 of Istambul University.	July - 2022
25	Efficiency of Microfinance Entrepreneurs towards Poverty Alleviation	6th International Conference on Recent Trends in Business and Entrepreneurial Ventures (ICRTBEV 2023- Virtual Mode)	Lincoln University College, Malaysia	6 <sup>th</sup> September, 2023
26	Fintech and its role in impacting usage of financial services by persons with disability- A study based on Kolkata City	International Conference organised by Indian Accounting Association and Kerala University	Kerala University	9 <sup>th</sup> and 10 <sup>th</sup> December, 2023
27	Role of Fintech on usage of financial services by persons with disability-A study based on Kolkata	12th International Conference on Restructuring of the Global Economy 2023	Centre for Business and Economic Research, UK in collaboration with the University of London	9 <sup>th</sup> and 10 <sup>th</sup> December, 2023
28	Green Innovation among Cottage Industries: A Study of Select Districts of West Bengal	International conference	Indian Accounting Association Research Foundation jointly with Eastern India Institute of Learning Management, Kolkata	13th and 14th January, 2024
29	Poverty and Disability- on the lines of Capability Approach: A Study based on Kolkata City	13th International Conference on Restructuring of the Global Economy, 2024	Centre for Business and Economic Research, UK and Faculty of Commerce and Business Administration, Future University, Egypt	5th and 6th August, 2024

30	Role of Cottage Industries in Promoting a Sustainable Environment- A Study of Select Districts of South Bengal-	International Conference on 'Sustainable World through the lens of Social Science - ICFAI Business School	ICFAI Business School and AAGBS, Universiti Teknologi, Mara University, Malaysia	5th and 6th April, 2024
31	Poverty and Disability on the lines of Capability Approach: A Study based on Kolkata City	India Management Research Conference	Misra Centre for Financial Markets and Economy of Indian Institute of Management, Ahmedabad (IIMA)	December 7th to 9th, 2024
32	Challenges faced by Women Entrepreneurs of Cottage Industries	International Conference on Entrepreneurship: Economics, Management and Social Change	Bradley University, Sister Nivedita University and University of Calcutta	20th and 21st March, 2025

### **B: Research Papers published**

Sl. No.	Name of the paper	Name of the Journal	Published by	Published In
1	Profit Sensitivity Analysis	Business Studies	Department of Commerce, Calcutta University	2001
2	Auditing and Assurance Standards	Joint Seminars with Universities [Journal Publication]	ICAI, New Delhi	2005
3	Introduction of Double Entry System in Gram Panchayats	Panchayati Raj [Journal]	P & RD Department Govt. of West Bengal	2008
4	Financial Management of PRI Bodies	Panchayati Raj [Journal]	P & RD Department Govt. of West Bengal	2008



5	Accounting of Gram Panchayats: Selected Entries and their application	Panchayati Raj [Journal]	P & RD Department Govt. of West Bengal	2009
6	National Accounting System in Rural Local Government in West Bengal- Convergence or Adoption	Chartered Accountants	Institute of Chartered Accountants India, New Delhi	2011
7	Information Risk and Risk Assurance in Auditing	Chartered Accountants	Institute of Chartered Accountants India, New Delhi	2011
8	Gender Sensitive Budget Analysis	Research World	Xavier Institute of Management, Bhubaneswar	2011
9	Fraud Auditing	Aviskaar	St. Xavier's College (Autonomous), Kolkata	2012
10	Impact Study of Internal Audit in Fraud detection of an Entity in the Indian Context	Edited Volume of Conference Proceedings	Global Science and Technology Forum, Singapore	2012
11	ICT Intervention in Gram Panchayat Accounting: Problems and Prospects	Management Accountants	Institute of Cost and Management Accountants of India, New Delhi	2013
12	A Study on ICT intervention in Gram Panchayat Accounting	Chartered Accountants	Institute of Chartered Accountants India, New Delhi	2014
13	Embedding Risk Management in the Business Rhythm	Seminar on Enterprise Risk Management	Indian Accounting Association Research Foundation and IMI, Kolkata	2014
14	ICT Intervention in Gram Panchayat Accounting	Workshop on ICT Intervention in Gram Panchayat Accounting	St. Xavier's College, Kolkata	2014
15	A study on Quality Assurance Audit of APA Process in selected ISGP GPs in West Bengal	Twelfth International Accounting Conference	Indian Accounting Association Research Foundation	2015

16	Corporate Social Responsibility Reporting of Indian Companies: A Study	Symposium on Overcoming Challenges for Sustainable Corporate Excellence	St. Xavier's College, Kolkata	2015
17	CSR Disclosure of Indian Companies: A study	27th Asian Pacific Conference on International Accounting Issues	Bond Business School, Bond University, Gold Coast, Australia	2015
18	Comparative Study of Saving Habits of the Beneficiaries of Self-Help Groups: -A Study With Reference to the Rural Districts of West Bengal	International Journal of All Research Education and Scientific Methods	IJARESM, (ISSN: 2455-6211) Volume 9	2021.
19	Convergence of Global Sustainability Reporting Standards: Need of the Hour	International Journal of Commerce and Finance,	Istambul University (Vol. 8, Issue 1)	2022
20	Efficiency of Microfinance Entrepreneurs towards Poverty Alleviation	6th International Conference on Recent Trends in Business and Entrepreneurial Ventures (ICRTBEV 2023),	Lincoln University College, Malaysia-Market	2023
21	Fintech and its role in impacting usage of financial services by persons with disability- A study based on Kolkata City	International Conference organised by Indian Accounting Association and Kerala University	Kerala University	2023

22	Role of Cottage Industries in Promoting a Sustainable Environment- A Study of Select Districts of South Bengal	International Conference on 'Sustainable World through the lens of Social Science	ICFAI Business School and AAGBS, Universiti Teknologi, Mara University, Malaysia- IUP (ISSN 0973- 2659) in Journal of Entrepreneurship Development- June Issue	2024
23	Fintech and its role in impacting usage of financial services by Differently-abled people- A Study Based on Kolkata	Institute of Business Management, Jadavpur University	Management Mirror (ISSN- 2395-0099) Volume 4 (Issue 1)	2024
24	Financial Inclusion of Differently- abled People- A Study with reference to West Bengal	International Journal of Creative Research Thoughts	IJCRT (ISSN 2320-2882): Impact Factor 7.97	2025

### **Book Publications**

<b>Name of the Book</b>	<b>Publisher</b>	<b>Year</b>
1. Organisation, Management and Business Communication	New Age International (Pvt.) Ltd., New Delhi	2004
2. Auditing: Principles and Techniques	Pearson Education India, New Delhi	2006
3. Accountancy for Class XI	Rabindra Library, Kolkata	2007
4. Accountancy for Class XII	Rabindra Library, Kolkata	2008
5. Law, Ethics and Business Communication	New Age International (Pvt.) Ltd., New Delhi	2009

6. Fundamentals of Auditing	Pearson Education India, New Delhi	2010
7. Audit and Assurance	Pearson Education India, New Delhi	2013
8. Accounting and Auditing	Pearson Education India, New Delhi	2014
9. Costing and Taxation for Class XI	Rabindra Library, Kolkata	2014
10. Costing and Taxation for Class XII	Rabindra Library, Kolkata	2015
11. Accountancy for Class XI (Semester I)- Bengali Version	Rabindra Library, Kolkata	2023
12. Accountancy for Class XI (Semester II)- Bengali Version	Rabindra Library, Kolkata	2023
13. Accountancy for Class XII (Semester III)- Bengali Version	Rabindra Library, Kolkata	2023
14. Accountancy for Class XII (Semester III)- Bengali Version	Rabindra Library, Kolkata	2023
15. Costing and Taxation for Class XI (Semester I) – Bengali Version	Rabindra Library, Kolkata	2023
16. Costing and Taxation for Class XI (Semester II) – Bengali Version	Rabindra Library, Kolkata	2023
17. Costing and Taxation for Class XII (Semester III) – Bengali Version	Rabindra Library, Kolkata	2023

18. Costing and Taxation for Class XII (Semester IV) – Bengali Version	Rabindra Library, Kolkata	2023
19. Costing and Taxation for Class XI (Semester I) – English Version	Rabindra Library, Kolkata	2024
20. Costing and Taxation for Class XI (Semester II) – English Version	Rabindra Library, Kolkata	2024
21. Costing and Taxation for Class XII (Semester III) – English Version	Rabindra Library, Kolkata	2024
22. Costing and Taxation for Class XII (Semester IV) – English Version	Rabindra Library, Kolkata	2024

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Dated 1<sup>st</sup> May, 2025

Kolkata