

## DR. PARTHA PRATIM GHOSH. M.Com, M. Phil, PhD.

Designation: **Associate Professor.** Email ID: <a href="mailto:drppghosh@sxccal.edu">drppghosh@sxccal.edu</a>

Department of Accounting & Finance, B. Com (Morning)

St. Xavier's College (Autonomous), Kolkata.

Dr. Partha Pratim Ghosh holds a B.Com. (Hons.) and an M.Com. with a specialization in Finance, both from the University of Calcutta. He completed his M.Phil in 1996 and was awarded a Ph.D. in 2005 for his thesis titled "Some Aspects of Corporate Taxation in India – A Critical Appraisal." With over 28 years of experience in academia, Dr. Ghosh has taught both undergraduate and postgraduate students extensively.

In 2005, he played a pivotal role in designing the curriculum for the certificate programme in "Tax Practice & Procedure" at St. Xavier's College and is one of its founding members. He has also held several administrative positions within the college, including three terms as Head of the Department. Since 2018, he has been serving as the RUSA Coordinator, and since 2021, he has taken on the role of Assistant Controller of Examinations (Commerce).

Dr. Ghosh has supervised the successful completion of two Ph.D. scholars and is currently guiding another. He has also served as an external examiner for numerous finance-related theses across various Indian universities. His primary area of academic interest lies in Finance, with a particular focus on Indian and international taxation.

## 1. Publications:

- (i) Preparing Feasibility Studies for Industrial Projects- The Management Accountant, Aug1999, Vol.2, No.8.
- (ii) The Environment and Trade: A new body is needed- The Management Accountant, June 2000, Vol.35, No.6.
- (iii) Deferred Taxes: A New Area of Study- Vidyasagar University Journal of Commerce, March 2003, Vol. 8.
- (iv) Value added tax in India: A Vital Issue- The Management Accountant, March 2004, Vol.3, No.2.
- (v) Fringe Benefit Tax: A New Area of Study- The Accounting World, Nov. 2007, Vol. VII, Issue XI.

- (vi) The Role of Depreciation in Tax Planning: A Study- The IUP Journal of Accounting Research & Audit Practices- October 2013, Vol. XII, No.4. ISSN 0972-690X.
- (**vii**) E- publication in the Social Science Research Network (USA) on 8<sup>th</sup> July, 2014, Abstract ID 2458924, entitle, "The Role of Depreciation in Tax Planning: A Study".
- (viii) International Journal of Finance Research Review-, entitle "Goods and Service Tax in India" July, 2016.
- (ix) Youthink, Vol. XI, entitle "Krishi Kalyan Cess" Aug, 2016.
- (x) Pursuits Academic journal, Vol. V "A Review of Direct Tax Amnesty Schemes in India" Dec, 2016.
- (xi)Pursuits Academic journal, Vol. V "Cancellation of High Value Denomination Notes and Introduction of Digital Transaction: Are We Ready?" Dec, 2016, ISSN2322-0643.
- (xii) Youthink, Vol. XII, entitle "GST beyond the Political Jargon" Sept, 2017.
- (xiii) Pursuits Academic journal, Vol. VI "Backdrop of GST and its impact on Construction Industry; Small and Medium Enterprises and the Economy" Dec, 2017, ISSN 2322-0643.
- (xiv) Youthink, Vol. XIII, entitle "GST After One Year of its Rollout" Oct, 2018.
- (xv) Indian Journal of Economics and Development, Vol. 7, Issue 4 "A Large Number of People Outside the Tax Net: A Study on The Street Vendors in Kolkata" April,2019. This Article has been indexed in Scope Database based on the recommendation of the Content Selection Committee (CSC) after reviewing the content submitted by the publisher.
- Scope Database Article Link: https://scopedatabase.com/documents/00000147/00000-61200.
- (xvi) Foreign Trade Policy- After Rollout of GST, PURSUITS Academic Journal [Peer Reviewed], Vol.7, December 2018, ISSN 2322-0643.
- (xvi) Textile Sector [ Pre-viz-a-viz Post GST], PURSUITS Academic Journal [Peer Reviewed], Vol.8, December 2019, ISSN 2322-0643.
- (**xviii**) Predicting Compensation under GST and its Impact on Revenue Growth Post Compensation Period: A Study for the State of West Bengal, Indian Journal of Taxation, Vol.7(2), July-Dec.2020, ISSN 2347-4475. www.journalpressindia.com
- (xix) Inclusion of Petroleum Products under GST: An Analysis of Revenue Impact to Central and State Government, Indian Journal of Taxation, Vol.8(1), Jan-June.2021, ISSN 2347-4475. www.journalpressindia.com
- (xx) Factors Affecting Corporate Tax Collection from Manufacturing Sector: An Empirical Analysis, Business Economy, and Society in VUCA World, Vol.2, September 2021, ISBN 987-93-91479-98-5.
- (xxi) Determinants of Investment in Special Economic Zones (SEZs): A Study with Special Reference to the State of Karnataka, MANTHAN: Journal of Commerce and Management. Jul-Dec 2021, Vol.8(2), ISSN 2395-2601.
- (xxii) Performance Evaluation of Developers of Special Economic Zones in

IT/ITeS Sector: A Study with Reference to the State of Haryana, PRAGATI: Journal of Indian Economy. Jul-Dec 2021, ISSN 2395-261X.

(**xxiii**) Unique Health ID- An analysis of its necessity and challenges, PURSUITS Academic Journal [Peer Reviewed], Vol.XI, December 2022, ISSN 2322-0643.

(xxiv) Economic Impact of Inward and Outward Remittances and their Tax Implications, VISION: Journal of Indian Taxation Volume- 11, Issue- 2, Jul-Dec 2024, pp. 27-42 DOI: 10.17492/jpi.vision.v11i2.1122402.

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(xxv) Impact of State Special Economic Zone (SEZ) Act/Policy on Investment – A State Level Analysis in India, CSIBER International Journal (CIJ), A Quarterly Double-Blind Peer Reviewed (Referred/Juried) Open Access International e-Journal, Vol – 3, Issue No.-2, April 2025, ISSN: 3048-5320.

## 2. Other Academic Work:

- (i) Prepared study material of taxation for M. Com (distance education) under Vidyasagar University, 2002.
- (ii) Prepared syllabus of Tax Practice Procedure for Career Oriented Programme, a certificate course (UGC recognized) for St. Xavier's College, 2005.
- (iii) Prepared syllabus of taxation for MBA programme under Vidyasagar University, 2007.
- (iv) Participated as a representative of St. Xavier's College in a meeting on 20.03.09 for designing curriculum of 'Business & Commerce' for Central Staff Training & Research Institute, under Ministry of Labour & Employment, Govt. of India.
- (v) Taking classes from 2006 in Carrier Oriented Programme under St. Xavier's College for Diploma course 'Tax Practice and Procedures'.
- **3. Dissertation Guide:** Worked as dissertation guides to an M.Phil student of Madurai Kamraj University entitle "Capital Structure A Study of a few Public Ltd. Companies" 2007.
- **4. External Examiner of Thesis:** Worked as an external examiner of Ph.D thesis of few Indian Universities in the area of finance.
- **5. Research Guide:** Under his research guidance, two scholars have already been awarded Ph. D Degree from St. Xavier's College under the University of Calcutta and mentoring one scholar.

6. Conference Participated:

Year	National /	Organizer
	International	

2001	National	Dept. of Commerce, University of Calcutta
2001	National	Dept. of Commerce, St. Xavier's College, Kolkata
2001	National	St. Xavier's College and WBCUTA, Calcutta Dist. (S)
2002	National	St. Xavier's College and WBCUTA
2002	National	St. Xavier's College, Dept. of Commerce
2002	National	St. Xavier's College, Dept. of Commerce
2003	National	Vidyasagar University in collaboration with ICAI
2004	National	St. Xavier's College, Dept. of Commerce
2005	National	ICFAI University
2006	National	St. Xavier's College, Dept. of Commerce
2007	National	St. Xavier's College in collaboration with WBCUTA&
2008	National	Bengal Economic Association
2009	National	St. Xavier's College (Autonomous) in collaboration with
		Bengal Economic Association
2011	Notional	St. Xavier's College (Autonomous) Kolkata
2011	National	St. Xavier's College (Autonomous) Kolkata
2011	International	St. Xavier's College (Autonomous) Kolkata with collaboration
		with Netaji Nagar College, Kolkata
2012	National	St. Xavier's College (Autonomous) Kolkata
2012	National	St. Xavier's College (Autonomous) Kolkata in collaboration with ICAI
2013	National	St. Xavier's College (Autonomous) Kolkatain collaboration with
		Shri Shikshayatan College, Kolkata
2013	National	St. Xavier's College (Autonomous) Kolkata
2014	National	St. Xavier's College (Autonomous) Kolkata
2018	International	St. Xavier's College (Autonomous) Kolkata in collaboration with University of Calcutta.
2019	National	ICCEEM-19, St. Xavier's College (Autonomous), Kolkata
2020	National	St. Xavier's College (Autonomous) Kolkata in collaboration
		with IIM Kozhikode.
2023	International	ICCEEM-23, St. Xavier's College (Autonomous), Kolkata

**7. Paper Presentation:** Presented a paper in ICCEEM-2019, an International Conference organized by St. Xavier's College in collaboration with Bengal National Chamber of Commerce & Industry and MSME, Govt. of West Bengal.

## 8. Participated in Workshop:

- (i) One day workshop participated as a representative of St. Xavier's College on 'Tax Practice and Procedure' organized by Dept. of commerce and undergraduate Board of Studies in commerce, University of Calcutta, Dec 23,2000.
- (ii) One day Faculty Development Programme on 'Central Excise Duty' organized by Dept. of Accounting & Finance, St. Xavier's College (Autonomous), April, 12, 2008.

- (iii) One day Faculty Development Programme organized by Dept. of Commerce and Business Administration, St. Xavier's College (Autonomous), Sept.17,2011.
- (iv) One day Faculty Development Programme organized by Dept. of Accounting & Finance, St. Xavier's College on "Goods and Service Tax Laws" held on 20<sup>th</sup> Dec,2017.
- (v) One day Faculty Development Programme organized by Dept. of Accounting & Finance, St. Xavier's College on "Banking and Insurance" held on 14<sup>th</sup> Sept, 2018.
- (vi) 7- Day Faculty Development Programme organized by Dept. of Accounting & Finance and Management Dept., St. Xavier's College on "Finance and Management" held on from 25<sup>th</sup> May to 30<sup>th</sup> May, 2019.
- (vii) 2-Day Faculty Development Programme organized by Dept. of Accounting & Finance, BMS, St. Xavier's College held on from 26<sup>th</sup> November to 27<sup>th</sup> November, 2022.
- (**viii**) 7- Day Faculty Development Programme organized by Dept. of Accounting & Finance, St. Xavier's College held on from 15<sup>th</sup> December to 22<sup>nd</sup> December, 2022.