



**Name:** Dr. Mitra Goswami

**Designation:** Assistant Professor (Accounting & Finance)

**Qualifications:** Ph.D (Finance), M.Com

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### Biographical Sketch

Dr. Mitra Goswami is an Assistant Professor in Accounting and Finance under the Faculty of Commerce and Management at St Xavier's University, Kolkata. She is the recipient of Gold Medal in M.Com (Accounting and Finance) awarded by North-Eastern Hill University, a Central University in Shillong, Meghalaya.

She is a passionate teacher and a researcher at heart. She has pursued her interest in research and has completed Ph.D in the year 2019, in the area of Finance as a full time research scholar and is also a recipient of Junior Research Fellowship (NET-JRF) awarded by UGC. Her research work is on the topic *intellectual capital* which is inclusive of intellectual capital reporting of Indian firms. She is keen on exploring new methodological approaches and has successfully implemented them in her work published in reputed national and international journals. Dr. Mitra Goswami is also the reviewer of a journal titled *International Journal of Learning and Intellectual Capital*, Inderscience Publishers (Indexed in Scopus Q3).

Her academic qualification includes the following certifications:

- **Design Thinking for Innovation**, *University of Virginia* 2020
- **Financial Markets**, *University of Yale* 2020
- **Internal Audit:** QMS (ISO 9001:2015) and EMS (ISO 14001:2015) 2019

### Areas of Specialisation and Research

Her area of specialisation is Accounting and Finance. Her research interest includes Corporate Finance, Intellectual Capital and Voluntary Reporting Practices.

## Teaching Experience

### Assistant Professor

Department of Commerce,  
Manipal Academy of Higher Education  
Manipal, Karnataka

July 2018 to November  
2020

### Guest Lecturer

Department of Commerce  
North-Eastern Hill University  
Shillong

March 2016 to June 2016

## Administrative Responsibility

Current Administrative roles:

- Head of the Department of Commerce, Faculty of Commerce and Management.
- Professor-in-Charge (Student Affairs), Department of Commerce (Morning).
- Member of Committee for Collaboration and Community under Research Development Cell
- Officer-In-Charge, Continuous Internal Assessment (CIA) and End semester examination.
- Editor-in-Chief of Bi-annual Departmental Newsletter, Faculty of Commerce & Management.

She was involved in the following administrative responsibilities during her tenure as Assistant Professor at Manipal Academy of Higher Education:

- Curriculum development; Syllabus design and audit.
- Research Coordinator: Build research interest and orientation among research scholars, students and faculty. Coordinate activities in Student research Forum.

## Publications

### Article published in Peer-reviewed journals

- (2022) “The association between human capital efficiency and credit risk of Indian banks: a change point analysis”, International Journal of Learning and Intellectual Capital, Vol 19(3), 194-216. (Indexed in Scopus)
- (2020) “Is the influence of Intellectual Capital on Firm Performance homogeneous? Evidence from India Employing Quantile Regression”, International Journal of Learning and Intellectual Capital, Vol. 17 (2), Pp. 187-211, Inderscience Publishers. (Indexed in Scopus)

- (2018) “ IC disclosure practices in India using a comprehensive disclosure framework: A study of knowledge-based companies”, Journal of Indian Business Research, Vol. 10(4), pp. 345-363, Emerald Publishers. (Indexed in ABDC ‘C’)
- (2018) “Quality of Intellectual Capital Disclosure in India: A Study of Knowledge based and Traditional sector”, Research Bulletin, The Institute of Cost Accountants of India. 44(1), 121-138.
- (2017) “Determinants of Credit Risk of Indian Banks: A Study on Pre and Post Structural Break”, The Management Accountant, Institute of Chartered Accountant of India, Vol. 52 (11), 46-52
- (2017) “Intellectual capital and firm performance in India: A comparative study between original and modified value added intellectual coefficient model”, International Journal of Learning and Intellectual Capital, Vol. 14(1), pp. 76-89. Inderscience Publishers. (Indexed in Scopus)
- (2016) “Intellectual capital and firm performance in emerging economies: the case of India”, Review of International Business and Strategy, 26(3), pp. 410-430, Emerald Publishers. (Indexed in ABDC ‘C’)
- (2015) “Value Relevance of Intellectual Capital in Indian Pharmaceutical Sector: Does size of firm matter?”, Research Bulletin, The Institute of Cost Accountants of India, Vol. 41 (2), pp. 85-103.
- (2015) “The journey of IC research: reflections from the past two decades”, Asian Journal of Research in banking and Finance, Vol. 5(6), pp. 85-102.

## PAPERS PRESENTED IN NATIONAL/INTERNATIONAL CONFERENCES

- **“The Impact of Intellectual Capital Disclosure on Firm Performance: A Comparative Evaluation Between Indian Knowledge Based and Traditional Manufacturing Firms”** , 6<sup>th</sup> Interdisciplinary Conference of Management Researchers, Sabaragamuwa University of Sri Lanka in association with Emerald Publishing on 16th and 17th December 2021.
- **“Intellectual Capital and Firm Performance in India: A Comparative Study between Knowledge Based Sector and Traditional sector”**, IBS Hyderabad, 11<sup>th</sup> International conference on Business and Finance on Jan 8-9, 2015.
- **“Exploring Intellectual Capital and Firm Performance Relationship in India Employing Quantile Regression Model”** , NEHU Shillong, National seminar on Contemporary issues in accounting and Finance on 21-22 October, 2016.

- ***“Quality of Intellectual Capital Disclosure in India: A study of Knowledge-based and Traditional sector”***, Manipal Academy of Higher Education, Manipal, 1<sup>st</sup> International conference on Commerce & Pharma Management, on 27-28 September, 2018.
- ***“Value Relevance of Intellectual Capital Reporting: Empirical evidence from Indian Knowledge Based firms”***, Manipal International University, Malaysia, International Conference on Contemporary Issues, on 27-28 March, 2019.