



Name:	Prof. Chinmoy Roy
Date of Birth:	4th October 1968.
Phone Number:	9862580208
E-mail's :	chinmoy68@gmail.com ; chinmoyroy@tripurauniv.ac.in .
Academic Qualifications:	M.Com,NET(JRF&L), ICWA (In), Ph.D.
Present Designation:	Professor
Topic Taught:	Corporate Financial Accounting; Managerial Accounting; International Business; Quantitative Techniques in Business

Publications (year wise):

40. Debbarma, Juhendra; **Roy, Chinmoy**; & Chakraborty, Manik (2025). "Audit Attribute-based Capital Financing Decision in NSE-Listed Companies: Evidence from India." **Paradigm-A Management Research Journal**, Volume-29 (2); Pp. 1-19; Sage Journal; P- ISSN-0971-8907. E- ISSN-2394-6083. [UGC CARE Listed Journal](<https://doi.org/10.1177/09718907251379050>)
39. Debbarma, Sevika & **Roy Chinmoy**; (2025). "Sustainability Challenges and Opportunities in Tripura's Handloom and Handicraft Industry: A Review." **International Journal of Applied Management Research**, Volume-11(4); Pp. 175-191; ISSN-2347-2839 (<https://ijmar.org/>)
38. Choudhury, Mrinal & **Roy, Chinmoy**; (2025). "Utilization of Intangibles Assets and the Performance of Public Sector Enterprises in India: DEA Analysis." **South Asian Journal of Management Research**, Volume-15(1), Pp. 235-243. ISSN-0974-763X [UGC CARE Listed Journal] (<https://www.siberindia.edu.in/journals/SAJMR/index.html>)
37. Debbarma, Juhendra & **Roy, Chinmoy**; (2023). "Audit Characteristics and Firm Performance: Evidence from NSE-Listed Companies in India." **South Asian Journal of Management**, Volume-30(4); Pp. 30-55. P- ISSN-0971-5428. E- ISSN-2584-007X.[UGC CARE Listed Journal] (https://sajm-amdisa.org/index.php?option=com_content&view=article&id=106)
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36. Debbarma, Juhendra & **Roy, Chinmoy**; (2023). “Effects of Corporate Governance on Creative Accounting Practices: Evidence from NSE-Listed Companies in India” **Indian Journal of Corporate Governance**, Volume-16(1); Pp. 5-25. Sage Journal. ISSN-0974-6862. E- ISSN-2454-2482. [UGC CARE Listed Journal] (<https://doi.org/10.1177/09746862231170422>.)

35. Chakraborty, Manik; & **Roy, Chinmoy**; (2023). “Revisiting the Paradox in the Capital Structure Practices: Evidence from NSE Listed Companies in India.” **The Management Accountant**. Journal of The Institute of Cost Accountants of India. Volume: 58 (5), Pp-78-81. ISSN-0972-3528. Enlisted in UGC-CARE Reference List of Quality Journal. (www.icmai.in)

34. Debbarma, Juhendra & **Roy, Chinmoy**; (2022). “Role of Corporate Governance Norms on the Performance of NSE-Listed Companies in India” **BHU Management Review**, Volume-10(2); Pp. 99-122. ISSN-2231-0142. [UGC CARE Listed Journal] (<https://bhu.ac.in/Images/files/97-120.pdf>)

33. Debnath, Pranesh & **Roy, Chinmoy**. (2021). “Analytical Review of FMCG Sector in Indian Market: Past, Present and Prospects.” **Banijya** (A Peer Reviewed & Referred Journal of Assam University) Volume:14 (1); Pp- ISSN: 0975-0010.(http://www.aus.ac.in/commerce-department/wp-content/uploads/sites/8/2023/07/Banijya_2021.pdf)

32. Roy, Abhirupa; Bhattacharya, Basudeb & **Roy, Chinmoy**. (2021). “Detecting Input Measure of Regional Rural Banks in India through Multifaceted Super-Efficiency Model.” **Journal of Contemporary Issues in Business and Government**, Volume: 27 (2); Pp. 2211-2218, ISSN:1323-6903. [UGC CARE Listed Journal] (DOI: 1047750/cibj.2021.27.02.231) (https://cibj.org.au/article_9940_156.html)

31. **Roy, Chinmoy**; & Roy, Abhirupa. (2020) “Identifying Decisive Drivers of Regional Rural Banks in India: A Multi Factor Sensitivity Analysis” **Orissa Journal of Commerce**, Volume: 41(3); Pp. 27-40, ISSN: 0974-8482[UGC CARE Listed Journal] (<https://ojcoca.org/issues.html>)

30. Das, Sujit; Bhattacharya, Basudeb; Roy, Abhirupa; & **Roy, Chinmoy**. (2020) “Relative Effectiveness in Banking from Outcome to Outreach: Role of Regional Rural Bank in India” **Sambodhi Journal**, Volume: 43(4); Pp. 112-119, ISSN: 2249-6661. [UGC CARE Listed Journal] (<https://portal.issn.org/resource/ISSN/2249-6661>) (https://www.researchgate.net/publication/350580380_Relative_Effectiveness_in_Banking_from_Outcome_to_Outreach_Role_of_Regional_Rural_Bank_in_India#fullTextContent)

29. Bhattacharya, Basudeb; Roy, Abhirupa; Das, Sujit; & **Roy, Chinmoy**. (2020) “Efficiency of Tourism Industry in Asian Countries- An Optimization Approach through DEA Frontier.” **The Journal of Oriental Research**, Volume: 91(4); Pp. 74-85. ISSN; 0022-3301. [UGC CARE Listed Journal] (<https://portal.issn.org/resource/ISSN-L/0022-3301>).(https://www.researchgate.net/publication/350580073_efficiency_of_Tourism_Industry_in_Asian_Countries-_An_Optimization_Approach_through_DEA_Frontier#fulltextFileContent)

28. Debnath, Pranesh, & **Roy, Chinmoy**. (2019), Gender Diversity in Corporate Governance and Earnings Management: An Indian Panorama. **Journal of The Gujrat Research Society**, Volume: 21(3).Pp-31-44. e-ISSN-0374-8588 [UGC CARE Listed Journal]
(<http://gujaratresearchsociety.in/index.php/JGRS/article/view/141>)

27. **Roy, Chinmoy**. (2017). The Effects of R&D Spending on Productivity Performance: Findings from the Public Sector Enterprises in India. **Productivity- A Quarterly Journal of the National Productivity Council**. Volume: 58(3); Pp. 308-316. ISSN:0032-9924/e-ISSN:0976-3902 [UGC Approved Journal Sl. No.-31809]
(<https://www.printspublications.com/journal/productivityaquarterlyjournalofthenationalproductivitycouncil668022169472596307#seventh>)

26. **Roy, Chinmoy & Bhattacharya, Basudeb**. (2017). Sanitizing Managerial Routine: Differential Effects of Participation and Training in Performance of SHGs in North East States of India. **Finance India-The Quarterly Journal of Indian Institute of Finance**. Volume: 31(4); Pp. 1211-1220, ISSN: 0970-3772, ISSN:0970-3772 [UGC Approved Journal Sl. No.-49190] (<https://www.financeindia.org/data/2017/FI314/FI-314-Art03.pdf>)

25. Debnath, Pranesh & **Roy, Chinmoy**. (2017). Contemporary Financial Reporting and Earnings Management Practices: A Study of ET-500 Listed Companies in India. **International Journal of Business Research**. Volume: 17(2); Pp. 67-76. ISSN: 15551296/e-23788577.[UGC Approved Journal Sl. No. - 2673] (<http://dx.doi.org/10.18374/IJBR-17-2.5>)

24. Debnath, Pranesh & **Roy, Chinmoy**. (2017). Do Firm Specific Characteristics Influences Earnings Management? Contemporary Evidence from Indian Economy. **Asian Journal of Research in Business Economics and Management**. Volume. 7 (6); Pp. 318-336. ISSN: 22501673/e-22497303.[UGC Approved Journal; Sl. No. –1260]([10.5958/2249-7307.2017.00091.3](https://doi.org/10.5958/2249-7307.2017.00091.3))

23. Saha, Annesha & **Roy, Chinmoy**. (2017). Intervening Factors in Entrepreneurial Performance: An Exploratory Analysis of Women Self-Help Group. **IUP Journal of Entrepreneurship Development**. Volume:15(1), Pp. 30-48. ISSN: 09732659[UGC Approved Journal; Sl. No. – 47003](https://www.iupindia.in/1703/Entrepreneurship%20Development/Entrepreneurship_Development_sub.asp)

22. **Roy, Chinmoy & Das, Sujit**. (2016). Managerial Interventions in Redesigning Resource Flows. **Journal of Management Research**. D.U. Volume: 16 (1), Pp. 16-24. ISSN0972-5814/e-0974455X[UGC Approved Journal; Sl. No. – 24403](<https://www.indianjournals.com/ijor.aspx?target=ijor:jmr&volume=16&issue=1&article=002>)

21. **Roy, Chinmoy.** (2016). Financial Reporting Irregularities in Indian Public Sector Units: An Analysis of Current Practices. **South Asian Journal of Management.** Volume. 23(1), Pp. 139-163. ISSN: 0971-5428.[A UGC Approved Journal; Sl. No. –46492](http://www.sajm-amdisa.org/images/stories/pdf/sajm_vol_23.1.pdf)

20. **Roy, Chinmoy & Bhattacharya, Basudeb.** (2016). Effects of Differentiation on Small Group Financing: A Study of Training and Participation. **Vidyasagar University Journal of Commerce, Vidyasagar University.** Volume: 21, Pp. 130-141. ISSN: 0973-5917.[UGC Approved Journal;Sl. No. –43036](<http://inet.vidyasagar.ac.in:8080/jspui/handle/123456789/1040>).

19. **Roy, Chinmoy.** (2015). Measuring Result-Oriented Accountability of Public Sector Enterprises in India: Evidence from the Coal Based Industries. **Journal of Institute of Public Enterprise, IPE, Hyderabad.** Volume: 38 (3&4), Pp. 28-44. ISSN: 0971-1856.[UGC Approved Journal; Sl. No. –43883](https://www.ipeindia.org/wp-content/uploads/journals/jipe/IPE_JIPE_38_3&4.PDF.pdf)

18. **Roy, Chinmoy.** (2015). Financial Management Challenges of Public Sector Enterprises in India: The Efficient Facets of Cash Flow Components Analysis. **Journal of Accounting and Finance, RDA, Jaipur.** Volume: 29(2), Pp. 64-76. ISSN: 0970-9029. [UGC Approved Journal; Sl. No. –64047](<http://jaf.rdaindia.net/jaf-vol29-no2-06>).

17. **Roy, Chinmoy & Debnath, Pranesh.** (2015). Opportunistic Use of Accrual Earnings in Financial Reporting: A Study of BSE Listed Firms in India. **International Journal of Computational Engineering and Management.** Volume: 18(4), Pp. 9-15. ISSN: 2230-7893. [A UGC Approved Journal; Sl. No. –44768](https://www.researchgate.net/publication/280482693_Opportunistic_Use_of_Accrual_Earnings_in_Financial_Reporting_A_Study_of_BSE_Listed_Firms_in_India)

16. **Roy, Chinmoy & Debnath, Pranesh.** (2015). “Earnings Management Practices in Financial Reporting of Public Enterprises: An Empirical Test with M-Score”;**Hind Business Review, Assam University.** Volume: 1(1), Pp. 7-14. ISSN: 2454-4256. (https://www.researchgate.net/publication/281114650_Earnings_Management_Practices_in_Financial_Reporting_of_Public_Enterprises_in_India_An_Empirical_Test_with_M-Score) (https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2551713)

15. **Roy, Chinmoy & Das, Sujit.** (2015). “Cost and Revenue Efficiency of State Cooperative Banks in India: Evidence from North-East Using Data Envelopment Analysis.” **Vinimaya (A Journal of National Institute of Bank Management, Pune).** Volume: 35(4), Pp. 32-54. ISSN: 0970-8456. [UGC Approved Journal; Sl. No. –48036](http://nibmindia.org/admin/fckImages/Vinimaya%20Summ%2014-15_4.pdf)

14. **Roy, Chinmoy & Bhattacharya, Basudeb.** (2013). "Good Governance and Factors that Effect Performance of Self-Help Group- Findings from Tripura on SGSY". **Management Convergence, Management Department of Mizoram University.** Volume:4(2),Pp. 9-18. ISSN: 0976-5492.(https://mzu.edu.in/wp-content/uploads/2019/09/Vol_4_Issue_2.pdf)

13. **Roy, Chinmoy.** (2013). "Local Resource Based Determinants of Business Success: Evidence from Micro and Small Enterprises in Tripura." **Banijya- A Peer Reviewed Journal of Assam University; Department of Commerce.** Volume: 6(1); Pp. 86-97. ISSN: 0975-0010. [UGC Approved Journal; Sl. No. –63678] (<http://www.i-scholar.in/index.php/ijssir>)

12. **Roy, Chinmoy & Bhattacharya, Basudeb.** (2013). "Impact of Group Beliefs in Promoting Entrepreneurial Commitment: A Case Study." **Indian Journal of Scholarly Research.** Volume: 2(7), Pp. 5-9. ISSN: 2278-8271.
(https://scholar.google.co.in/citations?user=82wJ60AAAAAJ&hl=en#d=gs_md_cita-d&u=%2Fcitations%3Fview_op%3Dview_citation%26hl%3Den%26user%3D82wJ60AAAAAJ%26citation_for_view%3D82wJ60AAAAAJ%3AW7OEmFM1HYC%26tzm%3D-330)

11. **Roy, Chinmoy & Das, Sujit.** (2013). Factors Influencing the Performance of Primary Marketing Cooperative Society in Tripura. **International Journal of Research and Development in Technology & Management Science.** Volume: 20(6), Pp. 1-9. ISBN: 978-1-62840-997-0.(https://www.researchgate.net/publication/284269137_FACTORS_INFLUENCING_THE_PERFORMANCE_OF_PRIMARY_MARKETING_COOPERATIVE_SOCIETIES_IN_TRIPURA)

10. **Roy, Chinmoy.** (2013). Performance of Micro and Small Enterprises in Tripura- A Case Study. **International Journal of Applied Research and Studies.** Vol. 2, Issue-5, Pp. 1-10. ISSN: 2278-9480. (<https://shodhganga.inflibnet.ac.in/handle/10603/236106>)

9. **Saha, Annesha & Roy, Chinmoy.** (2012). Rural Women Entrepreneurship and Microfinance: A Means for Financial inclusion and inclusive Growth in Tripura. **Anukriti- An International Multidisciplinary Research Journal.** Vol.2, No-5, Pp. 44-49. ISSN: 2250-1193.
(<https://shodhganga.inflibnet.ac.in/handle/10603/202204>)

8. **Roy, Chinmoy & Bhattacharya, Basudeb.** (2012). Challenges & Opportunities of SHG-Bank Linkage Programme: A Case Study in the Context of the State Tripura. **Commerce and Business Studies (Biannual Journal of Economics, Commerce & Management).** Vol. 5, Issue-2, Pp. 70-80. ISSN: 0974-1879. [UGC Approved Journal; Sl. No. – 43479](https://saketpgcollege.org.in/?page_id=89)

7. **Roy, Chinmoy & Das, Sujit.** (2012). Finances for State Cooperative Banks and Control of Funds: A Study on State Cooperative Banks in N-E Region. **Commerce and Business Studies (Biannual Journal of Economics, Commerce & Management).** Vol. 5, Issue-2, Pp. 19-36.

ISSN: 0974-1879. [UGC Approved Journal; Sl. No. –43479].
(<https://shodhganga.inflibnet.ac.in/handle/10603/202204>).

6. Saha, Annesha & Roy, Chinmoy. (2012). Micro Finance-A means for Rural Women Entrepreneurship and inclusive growth in N-E States. **International Journal of social Sciences & Interdisciplinary Research**. Vol. 1, No-3, Pp. 79-88. ISSN: 2277677X. (<http://www.i-scholar.in/index.php/ijssir>)

5. Roy, Chinmoy & Bhattacharya, Basudeb. (2012). SHG and its Linkages to Bank- A Case Study on Subsidized Financing. **Anukriti- An International Multidisciplinary Research Journal**. Vol. 5, No-3, Pp. 18-23. ISSN: 2250-1193. (<http://14.139.116.20:8080/jspui/handle/10603/6594/browse?type=keyword&order=ASC&rpp=20&value=SHG+bank+linkage+programme>)

4. Roy, Chinmoy & Saha, Annesha. (2012). SHG- A Step towards Socio-Economic Empowerment of Rural Women. **Sodh Drishti-Journal of All Research**. Vol. 3, No-3, Pp. 11-16. ISSN: 0976-6650. [UGC Approved Journal; Sl. No. –49321]
(<https://portal.issn.org/resource/ISSN/0976-6650>)

3. Sen, S. K & Roy, Chinmoy. (2011). Competitive Selection in Non-Competitive Structure- Some Methodological Issues. **International Journal of Business Policy and Economics**. Vol. 4, No-2, Pp. 193-200. ISSN: 0973-5801. (https://www.researchgate.net/publication/254445686_Competitive_Selection_In_Non-Competitive_Structure-_Some_Methodological_Issues)

2. Khanka, S. S. & Roy, Chinmoy. (1997). Inventory Management of Public Enterprises: A Study of Paper Industry. **Journal of Assam University**. Vol. 2, No-1 Pp. 71-86.
(<https://shodhganga.inflibnet.ac.in/handle/10603/92773>)

1. Khanka, S. S. & Roy, Chinmoy. (1996). Working Capital Management in Public Enterprises: A Study of the Hindustan Paper Corporation Limited. **Prabandh**, Oct1996-March1997, Pp. 38-46. (<https://shodhganga.inflibnet.ac.in/handle/10603/92773>)

Paper Published In International/National Conference Having ISBN:

2. Roy, Chinmoy & Bhattacharya, Basudeb. (2012). Financial Analysis of Self-Help Group in N-E Region- A Case Study. International Conference on Emerging Trends in Finance and Accounting, August 3-4, 2012. Pp. 22-29. ISBN-9788192214627. (Published).

1. Roy, Chinmoy & Das, Sujit. (2012). Liquidity Analysis of State Cooperative Banks: A Case Study on Tripura State Co-operative Bank Ltd. International Conference on Emerging Trends in Finance and Accounting, August 3-4, 2012. Pp. 48-56. ISBN-9788192214627 (Published).

Book/Book Chapters/Articles Having ISBN/ISSN:

6. Chakraborty, M., & Roy, C. (2023). *Determinants of Capital Structure of Large Cap and Mid Cap Companies in India: A Comparative Analysis*. In J. U. Ahmed & P. Shil (Eds.), *Holistic Vision and Development* (pp. 1–22). Sunmarg Publishers & Distributors, New Delhi. ISBN: 978-81-964220-2-8.
 5. Bhattacharya, B., & Roy, C. (2021). *Rural Banking in India: Principles and Practices with Acts & Amendments*. University Book House (Pvt.) Ltd., Jaipur. ISBN: 978-81-947421-6-6.
 4. Das, S., & Roy, C. (2020). *Fund Management in Cooperative Banks*. Akhand Publishing House, New Delhi. ISBN: 978-81-945367-1-0.
 3. Saha, A., & Roy, C. (2018). *Micro Finance and Rural Women Entrepreneurship*. Himalaya Publishing House Pvt. Ltd., Mumbai. ISBN: 978-93-5299-400-7.
 2. Bhattacharya, B., & Roy, C. (2017). *Micro Finance Structure in India: Evaluation of Group Effectiveness*. Adhyayan Publishers & Distributors, New Delhi. ISBN: 978-8184355970.
 1. Khanka, S. S., & Roy, C. (1999). *Working Capital Management of Public Enterprises*. Indian Publishers' Distributors, Delhi. pp. 1–215. ISBN: 81-7341-000-3.
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Seminar/Conference/Workshop/Refresher/Orientations etc. Participated:

Attended a number of Seminars, Conferences and Training Programme.

Service Experience:

RC	Job Title/ Designation	Serving Body/Institution	Period of Service Experience	Remarks
8.	Professor	Tripura Central University	31/03/2015 to till date	Substantive Post
7.	Associate Professor	Tripura Central University	26/12/2011 to 30/03/2015	Substantive Post
6	Reader	Tripura Central University	26/12/2008 to 25/12/2011	Substantive Post
5.	Assistant Professor	Tripura Central University	21/11/2006 to 25/12/2008	Substantive Post
4	Tripura Police Service (Gr. I)	Government of Tripura	29/10/1998 to 20/11/2006	Substantive Post
3	Lecturer	Assam Central University	12/08/1995 to 28/10/1998	Substantive Post
2.	Lecturer	Tripura University	17/01/1995 to 11/08/1995	Substantive Post
1.	Assistant Professor	Government of Tripura	09/11/1994 to 16/01/1995	Substantive Post

Additional Administrative Responsibility

Sl. No.	Additional Administrative Responsibility	Institution	Period	Remarks
11	Member of Tripura University- Court, Executive Council, Academic Council & Finance Committee	Tripura University	Different Tenures	Additional Charge
10	Member of Different Committee like Enquiry Committee, Screening cum Selection Committee, Convocation Committee & IQAC	Tripura University	Different Tenures	Additional Charge
9	Head, Department of Commerce	Tripura University	01.11.2025-till date	Academic Administration
8	Dean, Faculty of Commerce, Law, Management and Information Science (CLM&IS)	Tripura University	31.01.2024-till date	Academic Administration
7	Liaison Officer (SC & Minority)	Tripura University	20.05.2022-14.05.2026	Additional Charge
6	Chairman of Security Advisory Committee	Tripura University	16.08.2021-till date	Additional Charge
5	Controller-of-Examinations (I/C)	Tripura University	09.07.2020-15.06.2026	Additional Charge
4	Head, Department of Commerce	Tripura University	07.01.2019-06.01.2022	Academic Administration
3	Chairman Anti-Ragging Squad	Tripura University	31.08.2017-till date	Additional Charge
2	Librarian (I/C)	Tripura University	30.06.2015-23.12.2016	Additional Charge
1	Head, Department of Commerce	Tripura University	05.01.2011-04.01.2013	Academic Administration

Membership/Positions in Learned Academic Bodies/Organizations:

1. Life Member of the Indian Accounting Association
2. Life Member of the Indian Commerce Association
3. Life Member of the North Eastern Economic Association
4. Life Member of the All-India Management Association
5. Life Member of the NEICMA

Research Project Completed

Research Supervisions (Scholars Name, Topic and Status)

Sl. No	Scholar Name	Topic	Status
11	Juhendra Debbarma	<i>Influence of Corporate Governance on Creative Accounting Practice: Evidence from NSE-Listed Public Companies in India</i>	Awarded
10	Manik Chakraborty	<i>Impact of Capital Structure on Corporate Financial Performance: Evidence from NSE-Listed Public Companies in India</i>	Awarded
9	Sayan Saha	<i>Measuring Financial Inclusion in Tripura</i>	Awarded
8	Rakesh Deb Roy	<i>An Inquiry into the Impact of Cross Border Trade between Tripura and Bangladesh</i>	Awarded
7	Pranesh Debnath	<i>A Study on Contemporary Earnings Management and Corporate Governance Practices in India</i>	Awarded
6	Sushobhan Sengupta	<i>Academic Leadership in Higher Education: A Study of Selected Universities</i>	Awarded
5	Shankha Subhra Bhadra	<i>An Enquiry into Narrative Accounting Practice of Steel and Cement Industries</i>	Awarded
4	Loknath Mishra	<i>Anatomy of Corporate Narrative Disclosure: A Study of Indian Pharmaceutical Industry</i>	Awarded
3	Basudeb Bhattacharya	<i>“Managing Finance for Rural Poor: A Study on SHG-Bank Linkage Programme”</i>	Awarded
2	Sujit Das	<i>Fund Management in Cooperative Banks: A Study on State Cooperative Banks in North-East Region</i>	Awarded
1	Annesha Saha	<i>Women Entrepreneurship in Rural Arena: A Study on Group Oriented Approach</i>	Awarded

Scholarship/Award/Recognitions: -

Awarded *Junior Research Fellowship* in Commerce (UGC-NET-JRF), 1993