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Dhananjay V. Joshi & Associates Cost Accountants

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JOURNAL OF Accounting & Economics ELSEVIER Journal of Accounting and Economics 24 (1997) 3 37 The conservatism principle and the asymmetric timeliness of earnings 1 Sudipta Basu* Department of Accountancy, Baruch College, CUNY, 17 Lexington Avenue, New York, NY 1001~ USA Received 1 May 1995; received in revised form 1 June 1997 Abstract I interpret conservatism as resulting in earnings ...

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Sudipta Basu is a professor of Accounting and Robert Livingstone Johnson Senior Research Fellow at the Fox School. He has been studying accounting since his teens, starting with double-entry bookkeeping in high school. He received the American Accounting Association (AAA) 2012 Distinguished Contribution to Accounting Literature Award for his research on the effects of accounting conservatism on the properties of reported earnings.

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Basu also received several teaching awards and recognitions at his previous appointment at the Terry College of Business at the University of Georgia. At the Smith School, Basu teaches Financial and Managerial Accounting at the EMBA level, and Financial Accounting and Financial Statement Analysis for undergraduates.

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