

RIDDHA SATTAM BASU
George Washington University School of Business
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ACADEMIC EMPLOYMENT

George Washington University School of Business
Assistant Professor, August 2019- Present

EDUCATION

Northwestern University, Evanston, IL
Doctor of Philosophy (Accounting Information & Management), June 2019

University of Illinois at Urbana- Champaign, Champaign, IL
M.A. Economics, 2014

Indian Statistical Institute (ISI), Kolkata, India
M.S. Quantitative Economics, 2009

Jadavpur University, Kolkata, India
B.A. Economics, 2007

RESEARCH

Research Interests: Archival Accounting, Debt, Credit Ratings, Disclosure, Small Business.

Publications:

- [1] Basu, R. and Naughton, J.P., 2020. The real effects of financial statement recognition: Evidence from corporate credit ratings. *Management Science*, 66(4), pp.1672-1691.
- [2] Basu, R., Naughton, J.P. and Wang, C., 2021. The Regulatory Role of Credit Ratings and Voluntary Disclosure. *The Accounting Review*. 1 March 2022; 97 (2): 25–50. *Based on Chapter-2 of my dissertation.*

Working Papers:

- [1] Basu, R., Roychowdhury, S., and Sinha, K., 2024. Real Effects of Coordination Failure between Accounting and Prudential Regulators: Evidence from CECL. **Presented at 2024 Journal of Accounting and Economics Conference**
- [2] Basu, R., Kim, D., and Singh, M., 2024. Tax Incentives, Small businesses, and Physical Capital Reallocation. **Revise and Resubmit at Journal of Accounting Research.**

- [3] Basu, R., Stephan, A., and Pierce, S.,2024. The effect of investor distraction on voluntary disclosure **R&R at Journal of Financial Research.**
- [4] Basu, R., Chen, X. and Naughton, J.,2024. Does dissemination of credit ratings matter? Evidence from Municipal Bonds. **Preparing for Submission.**
- [5] Basu, R., Chen, G., and Pierce, S.,2024. Effect of Union Elections on Non-GAAP Reporting: **Revise and Resubmit at RAST**
- [6] Basu, R., Beck, A.,Gore, A.,Rich, K.,2024. Are state government trifectas priced? Evidence from municipal bonds. **Preparing for Submission.**

Work in Progress:

- [1] Basu, R., and Lock, B.,2024 Credit history of credit rating analysts and ratings quality (with Brandon Lock)
- [2] Basu, R., Yoon, A., Zhou, J., 2024: The Impact of Providing ESG Ratings on the Information Content of Credit Ratings. Initial Results obtained.

PRESENTATIONS

- 2017: Trans-Atlantic Doctoral Consortium
- 2018: AAA Doctoral Consortium,
AAA Financial Accounting and Reporting Section Meeting
AAA Annual Meeting
SEC Doctoral Consortium.
- 2019: Baruch College, CUNY
George Washington University
Harvard Business School
University of Toronto
- 2020: Hawaii Accounting Research Conference
- 2021: India Finance Conference
New Zealand Finance Conference
- 2022: Cherry Blossom Conference
Virginia Accounting Research Conference
AAA annual Meeting
Washington Area Research Conference
CFEA Conference
- 2023: Hawaii Accounting Research Conference
FARS
ISB Accounting Conference
- 2024: AAA Sustainability Conference
Cherry Blossom Conference
American University
George Washington University
Virginia Accounting Research Conference

TEACHING

George Washington University (2019- Present)

Introduction to Managerial Accounting, Spring 2020, Spring 2021, Spring 2022

Northwestern University, Kellogg School of Management (2014 – 2018)

Teaching Assistant:

Financial Accounting (MBA), Fall 2015—2017 (*Online & In-Class*)

Financial Statement & Analysis (MBA), Winter 2016

University of Illinois at Urbana- Champaign, Champaign, IL

Introduction to Microeconomics, University of Illinois, 2013—2014

PROFESSIONAL SERVICE:

Ad-hoc reviewer for The Accounting Review, Contemporary Accounting Research, Review of Accounting Studies, FARS Conference, AAA Annual Meeting, Hawaii Accounting Research Conference, *Journal of Risk and Insurance*.

HONORS AND AWARDS:

FARS Excellence in Reviewing Award 2022, 2024

Hawaii Accounting Research Conference Best Reviewer Award, 2021

AAA/Deloitte Doctoral Consortium Fellow, 2018

Northwestern University Doctoral Fellowship, 2014-2019

University of Illinois Fellowship, 2012-2013

Indian Statistical Institute Fellowship, 2007-2009

OTHER EXPERIENCE

TCS-Eserve (Formerly Part of Citigroup Ltd.)

Risk Analyst: Mumbai, India 2009 – 2012: Worked on Developing Consumer & Commercial Credit rating models for Citibank NA.