## Valeri V Nikolaev

List of Publications by Year in descending order

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#	Article	IF	CITATIONS
1	Debt Covenants and Accounting Conservatism. Journal of Accounting Research, 2010, 48, 137-176.	4.5	340
2	Capital Versus Performance Covenants in Debt Contracts. Journal of Accounting Research, 2012, 50, 75-116.	4.5	287
3	Deflating profitability. Journal of Financial Economics, 2015, 117, 225-248.	9.0	226
4	On Estimating Conditional Conservatism. Accounting Review, 2013, 88, 755-787.	3.2	224
5	Accounting Information in Financial Contracting: The Incomplete Contract Theory Perspective. Journal of Accounting Research, 2016, 54, 397-435.	4.5	201
6	Econometrics of the Basu Asymmetric Timeliness Coefficient and Accounting Conservatism. Journal of Accounting Research, 2013, 51, 1071-1097.	4.5	150
7	Does fair value accounting for non-financial assets pass the market test?. Review of Accounting Studies, 2013, 18, 734-775.	6.0	136
8	Scope for renegotiation in private debt contracts. Journal of Accounting and Economics, 2018, 65, 270-301.	3.4	73
9	Econometrics of the Basu Asymmetric Timeliness Coefficient and Accounting Conservatism. SSRN Electronic Journal, 2013, , .	0.4	50
10	On earnings and cash flows as predictors of future cash flows. Journal of Accounting and Economics, 2022, 73, 101430.	3.4	35
11	Contracting on GAAP Changes: Large Sample Evidence. Journal of Accounting Research, 2017, 55, 1021-1050.	4.5	21
12	Accounting Information in Financial Contracting: The Incomplete Contract Theory Perspective. SSRN Electronic Journal, 2015, , .	0.4	19
13	Financial shocks to lenders and the composition of financial covenants. Journal of Accounting and Economics, 2022, 73, 101426.	3.4	15
14	Scope for Renegotiation in Private Debt Contracts. SSRN Electronic Journal, 2012, , .	0.4	9
15	Debt Contracts and the Need for Mandatory Accounting Changes. SSRN Electronic Journal, 2013, , .	0.4	7
16	Accruals, Cash Flows, and Operating Profitability in the Cross Section of Stock Returns. SSRN Electronic Journal, 0, , .	0.4	7
17	Discussion of "Borrower private information covenants and loan contract monitoring― Journal of Accounting and Economics, 2017, 64, 340-345.	3.4	4
18	Outside Blockholders' Monitoring of Management and Debt Financing: An Alternative Perspective. Contemporary Accounting Research, 2015, 32, 1405-1412.	3.0	3

#	Article	IF	CITATIONS
19	Earnings, Retained Earnings, and Book-to-Market in the Cross Section of Expected Returns. SSRN Electronic Journal, 2017, , .	0.4	3
20	Loan Ownership Dispersion and Control over Mandatory GAAP Changes. SSRN Electronic Journal, 0, , .	0.4	2
21	Financial Sector Shocks and Corporate Investment Activity: The Role of Financial Covenants. SSRN Electronic Journal, 2017, , .	0.4	0