

# Gopal V Krishnan

## List of Publications by Year in descending order

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63  
papers

4,953  
citations

159358

30  
h-index

182168

51  
g-index

63  
all docs

63  
docs citations

63  
times ranked

2010  
citing authors

#	ARTICLE	IF	CITATIONS
1	Does Big 6 Auditor Industry Expertise Constrain Earnings Management?. Accounting Horizons, 2003, 17, 1-16.	1.1	574
2	Does the SOX Definition of an Accounting Expert Matter? The Association between Audit Committee Directors' Accounting Expertise and Accounting Conservatism*. Contemporary Accounting Research, 2008, 25, 827-858.	1.5	449
3	Audit Quality: Insights from the Academic Literature. Auditing, 2013, 32, 385-421.	1.0	413
4	Getting to the Bottom Line: An Exploration of Gender and Earnings Quality. Journal of Business Ethics, 2008, 78, 65-76.	3.7	320
5	Audit Quality and the Pricing of Discretionary Accruals. Auditing, 2003, 22, 109-126.	1.0	319
6	Do Models of Discretionary Accruals Detect Actual Cases of Fraudulent and Restated Earnings? An Empirical Analysis*. Contemporary Accounting Research, 2008, 25, 499-531.	1.5	303
7	An Empirical Analysis of Auditor Independence in the Banking Industry. Accounting Review, 2010, 85, 2011-2046.	1.7	227
8	The Association between Big 6 Auditor Industry Expertise and the Asymmetric Timeliness of Earnings. Journal of Accounting, Auditing & Finance, 2005, 20, 209-228.	1.0	182
9	Auditor Independence: Evidence on the Joint Effects of Auditor Tenure and Nonaudit Fees. Auditing, 2007, 26, 117-142.	1.0	173
10	Do Auditors Price Audit Committee's Expertise? The Case of Accounting versus Nonaccounting Financial Experts. Journal of Accounting, Auditing & Finance, 2009, 24, 115-144.	1.0	149
11	The Relation between Managerial Ability and Audit Fees and Going Concern Opinions. Auditing, 2015, 34, 139-160.	1.0	135
12	Managerial Ability and Credit Ratings. Contemporary Accounting Research, 2017, 34, 2094-2122.	1.5	102
13	Audit Fees and Book-Tax Differences. Journal of the American Taxation Association, 2012, 34, 55-86.	0.6	99
14	The Predictive Ability of Direct Method Cash Flow Information. Journal of Business Finance and Accounting, 2000, 27, 215-245.	1.5	98
15	CFO/CEO-Board Social Ties, Sarbanes-Oxley, and Earnings Management. Accounting Horizons, 2011, 25, 537-557.	1.1	93
16	Did Houston Clients of Arthur Andersen Recognize Publicly Available Bad News in a Timely Fashion?*. Contemporary Accounting Research, 2005, 22, 165-193.	1.5	88
17	Is the market valuation of banks' loan loss provision conditional on auditor reputation?. Journal of Banking and Finance, 2009, 33, 1039-1047.	1.4	88
18	Earnings management and market liquidity. Review of Quantitative Finance and Accounting, 2012, 38, 257-274.	0.8	79

#	ARTICLE	IF	CITATIONS
19	Further evidence on knowledge spillover and the joint determination of audit and non-audit fees. <i>Managerial Auditing Journal</i> , 2011, 26, 230-247.	1.4	62
20	The Value-Relevance of Cash Flows and Accruals: The Role of Investment Opportunities. <i>Accounting Review</i> , 2008, 83, 997-1040.	1.7	61
21	Earnings forecast errors in IPO prospectuses and their associations with initial stock returns. <i>Journal of Multinational Financial Management</i> , 2001, 11, 225-240.	1.0	59
22	Is There an Association between Earnings Management and Auditor-Provided Tax Services?. <i>Journal of the American Taxation Association</i> , 2011, 33, 111-135.	0.6	58
23	Did Earnings Conservatism Increase for Former Andersen Clients?. <i>Journal of Accounting, Auditing &amp; Finance</i> , 2007, 22, 141-163.	1.0	57
24	Is there a relation between audit fee cuts during the global financial crisis and banks' financial reporting quality?. <i>Journal of Accounting and Public Policy</i> , 2014, 33, 279-300.	1.1	53
25	Do Models of Discretionary Accruals Detect Actual Cases of Fraudulent and Restated Earnings? An Empirical Evaluation. <i>SSRN Electronic Journal</i> , 0, , .	0.4	51
26	Client Risk Management: A Pecking Order Analysis of Auditor Response to Upward Earnings Management Risk. <i>Auditing</i> , 2013, 32, 147-169.	1.0	48
27	How do auditors view managers' voluntary disclosure strategy? The effect of earnings guidance on audit fees. <i>Journal of Accounting and Public Policy</i> , 2012, 31, 492-515.	1.1	46
28	Pro forma disclosures, audit fees, and auditor resignations. <i>Journal of Accounting and Public Policy</i> , 2012, 31, 237-257.	1.1	42
29	Debt Covenant Violations, Firm Financial Distress, and Auditor Actions. <i>Contemporary Accounting Research</i> , 2017, 34, 186-215.	1.5	37
30	Customer-Base Concentration: Implications for Audit Pricing and Quality. <i>Journal of Management Accounting Research</i> , 2019, 31, 129-152.	0.8	36
31	Audit committee financial expertise and properties of analyst earnings forecasts. <i>Advances in Accounting</i> , 2013, 29, 1-11.	0.4	35
32	The Impact of Eliminating the 20-F Reconciliation Requirement for IFRS Filers on Earnings Persistence and Information Uncertainty. <i>Accounting Horizons</i> , 2012, 26, 741-765.	1.1	34
33	The Role of External Monitoring in Firm Valuation: The Case of R&D Capitalization. <i>Journal of International Accounting Research</i> , 2007, 6, 83-107.	0.5	33
34	Do Auditor-Provided Tax Services Enhance or Impair the Value Relevance of Earnings?. <i>Journal of the American Taxation Association</i> , 2013, 35, 1-19.	0.6	33
35	The relation between audit fee cuts during the global financial crisis and earnings quality and audit quality. <i>Advances in Accounting</i> , 2018, 43, 14-31.	0.4	33
36	Are non-audit services associated with firm value? Evidence from financial information system-related services. <i>Accounting and Finance</i> , 2009, 49, 599-617.	1.7	27

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37	Inventory policy, accruals quality and information risk. <i>Review of Accounting Studies</i> , 2008, 13, 369-410.	3.1	24
38	The Risk of Fraud in Family Firms: Assessments of External Auditors. <i>Journal of Business Ethics</i> , 2019, 157, 261-278.	3.7	23
39	Was Arthur Andersen different? Further evidence on earnings management by clients of Arthur Andersen. <i>International Journal of Disclosure and Governance</i> , 2008, 5, 36-47.	1.4	22
40	How do Auditors Perceive Recognized vs. Disclosed Lease and Pension Obligations? Evidence from Fees and Going-Concern Opinions. <i>International Journal of Auditing</i> , 2011, 15, 127-149.	0.9	21
41	Do Small Firms Benefit from Auditor Attestation of Internal Control Effectiveness?. <i>Auditing</i> , 2012, 31, 115-137.	1.0	21
42	Do investors perceive a change in audit quality following the rotation of the engagement partner?. <i>Journal of Accounting and Public Policy</i> , 2019, 38, 146-168.	1.1	18
43	An Empirical Analysis of Auditor Independence in the Banking Industry. <i>SSRN Electronic Journal</i> , 0, , .	0.4	17
44	Are Capitalized Software Development Costs Informative About Audit Risk?. <i>Accounting Horizons</i> , 2014, 28, 39-57.	1.1	16
45	Audit fee lowballing: Determinants, recovery, and future audit quality. <i>Journal of Accounting and Public Policy</i> , 2021, 40, 106787.	1.1	15
46	Audit Quality Indicators: Insights from the Academic Literature. <i>SSRN Electronic Journal</i> , 0, , .	0.4	14
47	Audit Quality and the Market Valuation of Banks's Allowance for Loan Losses*. <i>Accounting Perspectives</i> , 2011, 10, 161-193.	0.9	11
48	Principles-based accounting standards and audit outcomes: empirical evidence. <i>Review of Accounting Studies</i> , 2023, 28, 164-200.	3.1	10
49	Implications of CEO Succession Origin and In-House Experience for Audit Pricing. <i>Journal of Accounting, Auditing &amp; Finance</i> , 2022, 37, 173-204.	1.0	9
50	Do Auditors Allow Earnings Management When Audit Fees are Low?. <i>SSRN Electronic Journal</i> , 0, , .	0.4	8
51	Audit Fees and Book-Tax Differences. <i>SSRN Electronic Journal</i> , 0, , .	0.4	6
52	Did mandatory CSR compliance impact accounting Conservatism? Evidence from the Indian Companies Act 2013. <i>Journal of Contemporary Accounting and Economics</i> , 2021, 17, 100280.	1.2	6
53	Do High Ability Managers Mitigate Litigation Related to Financial Reporting?. <i>Journal of Management Accounting Research</i> , 2021, 33, 171-196.	0.8	4
54	Does Accounting and Financial Expertise in the C-Suite Aid or Mitigate Earnings Management?. <i>SSRN Electronic Journal</i> , 2009, , .	0.4	3

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55	Is There a Relation between Audit Fee Cuts During the Global Financial Crisis and Banks' Financial Reporting Quality?. SSRN Electronic Journal, 2013, , .	0.4	3
56	Do Big 4 Auditors Enhance Audit Quality in China? A "Behind the Scenes Look". Journal of International Accounting Research, 2022, 21, 31-56.	0.5	3
57	Audit Committee Expertise and Financial Analysts' and Investors' Ability to Anticipate Future Earnings. SSRN Electronic Journal, 0, , .	0.4	1
58	The Relation between Audit Fee Cuts during the Global Financial Crisis and Earnings Quality and Audit Quality. SSRN Electronic Journal, 0, , .	0.4	1
59	Do Auditor-Provided Tax Services Impair the Value Relevance of Earnings?. SSRN Electronic Journal, 0, , .	0.4	1
60	Client Risk Management: A Study of Earnings Management, Audit Fees, and Auditor Resignations. SSRN Electronic Journal, 2011, , .	0.4	0
61	Managerial Ability, Credit Ratings, and the Cost of Debt. SSRN Electronic Journal, 2014, , .	0.4	0
62	The Risk of Fraud in Family Firms: Assessments of External Auditors. SSRN Electronic Journal, 2017, , .	0.4	0
63	Principles-based standards and conditional accounting conservatism. Advances in Accounting, 2022, 58, 100607.	0.4	0