

Gopal V Krishnan

List of Publications by Year in descending order

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Version: 2024-02-01

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	Principles-based accounting standards and audit outcomes: empirical evidence. <i>Review of Accounting Studies</i> , 2023, 28, 164-200.	3.1	10
2	Implications of CEO Succession Origin and In-House Experience for Audit Pricing. <i>Journal of Accounting, Auditing & Finance</i> , 2022, 37, 173-204.	1.0	9
3	Do Big 4 Auditors Enhance Audit Quality in China? A "Behind the Scenes Look". <i>Journal of International Accounting Research</i> , 2022, 21, 31-56.	0.5	3
4	Principles-based standards and conditional accounting conservatism. <i>Advances in Accounting</i> , 2022, 58, 100607.	0.4	0
5	Audit fee lowballing: Determinants, recovery, and future audit quality. <i>Journal of Accounting and Public Policy</i> , 2021, 40, 106787.	1.1	15
6	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
7	Do High Ability Managers Mitigate Litigation Related to Financial Reporting?. <i>Journal of Management Accounting Research</i> , 2021, 33, 171-196.	0.8	4
8	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
9	The Risk of Fraud in Family Firms: Assessments of External Auditors. <i>Journal of Business Ethics</i> , 2019, 157, 261-278.	3.7	23
10	Customer-Base Concentration: Implications for Audit Pricing and Quality. <i>Journal of Management Accounting Research</i> , 2019, 31, 129-152.	0.8	36
11	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
12	Debt Covenant Violations, Firm Financial Distress, and Auditor Actions. <i>Contemporary Accounting Research</i> , 2017, 34, 186-215.	1.5	37
13	Managerial Ability and Credit Ratings. <i>Contemporary Accounting Research</i> , 2017, 34, 2094-2122.	1.5	102
14	The Risk of Fraud in Family Firms: Assessments of External Auditors. <i>SSRN Electronic Journal</i> , 2017, , .	0.4	0
15	The Relation between Managerial Ability and Audit Fees and Going Concern Opinions. <i>Auditing</i> , 2015, 34, 139-160.	1.0	135
16	Managerial Ability, Credit Ratings, and the Cost of Debt. <i>SSRN Electronic Journal</i> , 2014, , .	0.4	0
17	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
18	Are Capitalized Software Development Costs Informative About Audit Risk?. <i>Accounting Horizons</i> , 2014, 28, 39-57.	1.1	16

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19	Audit committee financial expertise and properties of analyst earnings forecasts. <i>Advances in Accounting</i> , 2013, 29, 1-11.	0.4	35
20	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
21	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
22	Audit Quality: Insights from the Academic Literature. <i>Auditing</i> , 2013, 32, 385-421.	1.0	413
23	Is There a Relation between Audit Fee Cuts During the Global Financial Crisis and Banks' Financial Reporting Quality?. <i>SSRN Electronic Journal</i> , 2013, , .	0.4	3
24	Audit Fees and Book-Tax Differences. <i>Journal of the American Taxation Association</i> , 2012, 34, 55-86.	0.6	99
25	Do Small Firms Benefit from Auditor Attestation of Internal Control Effectiveness?. <i>Auditing</i> , 2012, 31, 115-137.	1.0	21
26	Pro forma disclosures, audit fees, and auditor resignations. <i>Journal of Accounting and Public Policy</i> , 2012, 31, 237-257.	1.1	42
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	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
29	Earnings management and market liquidity. <i>Review of Quantitative Finance and Accounting</i> , 2012, 38, 257-274.	0.8	79
30	Audit Quality and the Market Valuation of Banks' Allowance for Loan Losses*. <i>Accounting Perspectives</i> , 2011, 10, 161-193.	0.9	11
31	Client Risk Management: A Study of Earnings Management, Audit Fees, and Auditor Resignations. <i>SSRN Electronic Journal</i> , 2011, , .	0.4	0
32	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
33	CFO/CEO-Board Social Ties, Sarbanes-Oxley, and Earnings Management. <i>Accounting Horizons</i> , 2011, 25, 537-557.	1.1	93
34	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
35	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
36	An Empirical Analysis of Auditor Independence in the Banking Industry. <i>Accounting Review</i> , 2010, 85, 2011-2046.	1.7	227

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37	Does Accounting and Financial Expertise in the C-Suite Aid or Mitigate Earnings Management?. SSRN Electronic Journal, 2009, , .	0.4	3
38	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
39	Are non-audit services associated with firm value? Evidence from financial information system-related services. Accounting and Finance, 2009, 49, 599-617.	1.7	27
40	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
41	Getting to the Bottom Line: An Exploration of Gender and Earnings Quality. Journal of Business Ethics, 2008, 78, 65-76.	3.7	320
42	Inventory policy, accruals quality and information risk. Review of Accounting Studies, 2008, 13, 369-410.	3.1	24
43	The Value-Relevance of Cash Flows and Accruals: The Role of Investment Opportunities. Accounting Review, 2008, 83, 997-1040.	1.7	61
44	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
45	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
46	Was Arthur Andersen different? Further evidence on earnings management by clients of Arthur Andersen. International Journal of Disclosure and Governance, 2008, 5, 36-47.	1.4	22
47	Auditor Independence: Evidence on the Joint Effects of Auditor Tenure and Nonaudit Fees. Auditing, 2007, 26, 117-142.	1.0	173
48	Did Earnings Conservatism Increase for Former Andersen Clients?. Journal of Accounting, Auditing & Finance, 2007, 22, 141-163.	1.0	57
49	The Role of External Monitoring in Firm Valuation: The Case of R&D Capitalization. Journal of International Accounting Research, 2007, 6, 83-107.	0.5	33
50	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
51	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
52	Does Big 6 Auditor Industry Expertise Constrain Earnings Management?. Accounting Horizons, 2003, 17, 1-16.	1.1	574
53	Audit Quality and the Pricing of Discretionary Accruals. Auditing, 2003, 22, 109-126.	1.0	319
54	Earnings forecast errors in IPO prospectuses and their associations with initial stock returns. Journal of Multinational Financial Management, 2001, 11, 225-240.	1.0	59

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55	The Predictive Ability of Direct Method Cash Flow Information. <i>Journal of Business Finance and Accounting</i> , 2000, 27, 215-245.	1.5	98
56	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
57	An Empirical Analysis of Auditor Independence in the Banking Industry. <i>SSRN Electronic Journal</i> , 0, , .	0.4	17
58	Audit Fees and Book-Tax Differences. <i>SSRN Electronic Journal</i> , 0, , .	0.4	6
59	Audit Committee Expertise and Financial Analysts'™ and Investors'™ Ability to Anticipate Future Earnings. <i>SSRN Electronic Journal</i> , 0, , .	0.4	1
60	Do Auditors Allow Earnings Management When Audit Fees are Low?. <i>SSRN Electronic Journal</i> , 0, , .	0.4	8
61	Audit Quality Indicators: Insights from the Academic Literature. <i>SSRN Electronic Journal</i> , 0, , .	0.4	14
62	The Relation between Audit Fee Cuts during the Global Financial Crisis and Earnings Quality and Audit Quality. <i>SSRN Electronic Journal</i> , 0, , .	0.4	1
63	Do Auditor-Provided Tax Services Impair the Value Relevance of Earnings?. <i>SSRN Electronic Journal</i> , 0, , .	0.4	1