

Alfred Wagenhofer

List of Publications by Year in descending order

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48
papers

3,104
citations

304701

22
h-index

233409

45
g-index

62
all docs

62
docs citations

62
times ranked

1235
citing authors

#	ARTICLE	IF	CITATIONS
1	Voluntary disclosure with a strategic opponent. <i>Journal of Accounting and Economics</i> , 1990, 12, 341-363.	3.4	623
2	Economic Effects of Tightening Accounting Standards to Restrict Earnings Management. <i>Accounting Review</i> , 2005, 80, 1101-1124.	3.2	613
3	Financial information on the Internet: a survey of the homepages of Austrian companies. <i>European Accounting Review</i> , 1999, 8, 383-395.	3.8	206
4	Optimal impairment rules. <i>Journal of Accounting and Economics</i> , 2009, 48, 2-16.	3.4	187
5	Principles- versus rules-based accounting standards: the FASB's standard setting strategy. <i>Abacus</i> , 2006, 42, 165-188.	1.9	166
6	Management Accounting Research in German-Speaking Countries. <i>Journal of Management Accounting Research</i> , 2006, 18, 1-19.	1.4	94
7	Interne Unternehmensrechnung. Springer-Lehrbuch, 2014, , .	0.0	81
8	Earnings Quality Measures and Excess Returns. <i>Journal of Business Finance and Accounting</i> , 2014, 41, 545-571.	2.7	75
9	Economic Consequences of Internet Financial Reporting. <i>Schmalenbach Business Review</i> , 2003, 55, 262-279.	0.9	63
10	Problems and Opportunities of an International Financial Reporting Standard for Small and Medium-sized Entities. The EAA FRSC's Comment on the IASB's Discussion Paper. <i>Accounting in Europe</i> , 2005, 2, 23-45.	3.8	59
11	Effects of Increasing Enforcement on Financial Reporting Quality and Audit Quality. <i>Journal of Accounting Research</i> , 2019, 57, 121-168.	4.5	59
12	Transfer pricing under asymmetric information. <i>European Accounting Review</i> , 1994, 3, 71-103.	3.8	49
13	Accrual-based compensation, depreciation and investment decisions. <i>European Accounting Review</i> , 2003, 12, 287-309.	3.8	49
14	The Usefulness of Academic Research in Understanding the Effects of Accounting Standards. <i>Accounting in Europe</i> , 2012, 9, 127-146.	3.8	42
15	The role of revenue recognition in performance reporting. <i>Accounting and Business Research</i> , 2014, 44, 349-379.	1.8	40
16	Using Academic Research for the Post-Implementation Review of Accounting Standards: A Note. <i>Abacus</i> , 2012, 48, 278-291.	1.9	37
17	Optimal Precision of Accounting Information in Debt Financing. <i>European Accounting Review</i> , 2010, 19, 579-602.	3.8	36
18	Earnings Quality Metrics and What They Measure. <i>SSRN Electronic Journal</i> , 0, , .	0.4	36

#	ARTICLE	IF	CITATIONS
19	Conservatism in debt contracting: theory and empirical evidence. <i>Accounting and Business Research</i> , 2019, 49, 619-647.	1.8	36
20	Deterrence of financial misreporting when public and private enforcement strategically interact. <i>Journal of Accounting and Economics</i> , 2020, 70, 101311.	3.4	34
21	Revisiting the Fundamental Concepts of <sc>IFRS</sc>. <i>Abacus</i> , 2014, 50, 107-116.	1.9	31
22	Management Accounting Theory and Practice in German-Speaking Countries. <i>Handbooks of Management Accounting Research</i> , 2006, 2, 1035-1069.	0.3	30
23	Towards a theory of accounting regulation: A discussion of the politics of disclosure regulation along the economic cycle. <i>Journal of Accounting and Economics</i> , 2011, 52, 228-234.	3.4	30
24	Economic Consequences of Internet Financial Reporting. , 2007, , 99-123.		28
25	Performance Reporting â€“ The IASB's Proposed Formats of Financial Statements in the Exposure Draft of IAS 1. <i>Accounting in Europe</i> , 2006, 3, 35-63.	3.8	20
26	Trading off Costs and Benefits of Frequent Financial Reporting. <i>Journal of Accounting Research</i> , 2014, 52, 389-401.	4.5	20
27	Economic Relations Among Earnings Quality Measures. <i>Abacus</i> , 2015, 51, 311-355.	1.9	17
28	Externe Unternehmensrechnung. Springer-Lehrbuch, 2015, , .	0.0	17
29	The value of distorting overhead cost allocations in an agency setting. <i>Management Accounting Research</i> , 1996, 7, 367-385.	3.3	16
30	Exploiting regulatory changes for research in management accounting. <i>Management Accounting Research</i> , 2016, 31, 112-117.	3.3	16
31	Optimal internal control regulation: Standards, penalties, and leniency in enforcement. <i>Journal of Accounting and Public Policy</i> , 2021, 40, 106803.	2.0	16
32	Accounting and Economics: What We Learn from Analytical Models in Financial Accounting and Reporting. , 2004, , 5-31.		15
33	Global accounting standards: reality and ambitions. <i>Accounting Research Journal</i> , 2009, 22, 68-80.	2.3	14
34	Comment on the IASB Discussion Paper â€“Preliminary Views on Revenue Recognition in Contracts with Customersâ€™. <i>Accounting in Europe</i> , 2010, 7, 3-13.	3.8	13
35	Why More Forward-Looking Accounting Standards Can Reduce Financial Reporting Quality. <i>European Accounting Review</i> , 2016, 25, 487-513.	3.8	13
36	Editorial: Special Section: German Cost Accounting Traditions. <i>Management Accounting Research</i> , 1997, 8, 255-259.	3.3	10

#	ARTICLE	IF	CITATIONS
37	Fair Value Accounting: The Eternal Debate – AInE EAA Symposium, May 2018. Accounting in Europe, 2019, 16, 237-255.	3.8	9
38	Disclosure of proprietary information in the course of an acquisition. Accounting and Business Research, 2000, 31, 57-69.	1.8	8
39	Motivating Managers to Invest in Accounting Quality: The Role of Conservative Accounting*. Contemporary Accounting Research, 2021, 38, 2000-2033.	3.0	4
40	Capacity Planning Under Uncertainty and the Cost of Capital. Journal of Management Accounting Research, 2018, 30, 169-185.	1.4	4
41	Verhaltenssteuerung durch Verrechnungspreise. , 1995, , 281-301.		4
42	Notes of the University of Sydney Pacioli Society. Abacus, 2003, 39, 124-146.	1.9	1
43	Discussion of –€œSignaling firm value to active investors–€• Review of Accounting Studies, 2010, 15, 620-628.	6.0	1
44	Corporate Fraud, Public Enforcement, and the Dual Role of Investor Litigation. SSRN Electronic Journal, 0, , .	0.4	1
45	Board monitoring efficiency and the value of conservative accounting. Journal of Management and Governance, 2021, 25, 321-345.	4.1	1
46	Discussion of –€œDecision-usefulness of ideal cost- and ideal value accounting for valuation and stewardship–€• Journal of Business Economics, 2012, 82, 183-189.	1.9	0
47	Special Section: Economic Analyses in Business Administration. Schmalenbach Business Review, 2019, 71, 1-2.	0.9	0
48	Publizit –€•t –€• Weiterf –€•hrende Aspekte. Springer-Lehrbuch, 2003, , 327-374.	0.0	0