

Yuri Biondi

List of Publications by Year in descending order

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85
papers

947
citations

471371

17
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610775

24
g-index

91
all docs

91
docs citations

91
times ranked

299
citing authors

#	ARTICLE	IF	CITATIONS
1	The Pure Logic of Accounting: A Critique of the Fair Value Revolution. Accounting, Economics and Law: A Convivium, 2011, 1, .	0.6	58
2	Socio-economic impacts of international accounting standards: an introduction. Socio-Economic Review, 2007, 5, 585-602.	2.0	53
3	Disharmony in international accounting standards setting: The Chinese approach to accounting for business combinations. Critical Perspectives on Accounting, 2010, 21, 107-117.	2.7	52
4	Should Business and Non-Business Accounting be Different? A Comparative Perspective Applied to the French Central Government Accounting Standards. International Journal of Public Administration, 2012, 35, 603-619.	1.4	46
5	A Perspective on the Joint IASB/FASB Exposure Draft on Accounting for Leases. Accounting Horizons, 2011, 25, 861-871.	1.1	39
6	The governance of intangibles: Rethinking financial reporting and the board of directors. Accounting Forum, 2012, 36, 279-293.	1.7	37
7	Formation of share market prices under heterogeneous beliefs and common knowledge. Physica A: Statistical Mechanics and Its Applications, 2012, 391, 5532-5545.	1.2	32
8	Cost of capital, discounting and relational contracting: endogenous optimal return and duration for joint investment projects. Applied Economics, 2011, 43, 4847-4864.	1.2	25
9	The double emergence of the Modified Internal Rate of Return: The neglected financial work of Duvillard (1755-1832) in a comparative perspective. European Journal of the History of Economic Thought, 2006, 13, 311-335.	0.3	24
10	Schumpeter's economic theory and the dynamic accounting view of the firm: neglected pages from the Theory of Economic Development. Economy and Society, 2008, 37, 525-547.	1.3	24
11	What Do Shareholders Do? Accounting, Ownership and the Theory of the Firm: Implications for Corporate Governance and Reporting. Accounting, Economics and Law: A Convivium, 2012, 2, .	0.6	24
12	Accounting representations of public debt and deficits in European central government accounts: An exploration of anomalies and contradictions. Accounting Forum, 2016, 40, 205-219.	1.7	23
13	The HM "Treasure's Island": The Application of Accruals-based Accounting Standards in the UK Government. Accounting in Europe, 2016, 13, 81-102.	1.8	21
14	Accounting for Revenues: A Framework for Standard Setting. Accounting Horizons, 2011, 25, 577-592.	1.1	20
15	Hyman Minsky's Financial Instability Hypothesis and the Accounting Structure of Economy. Accounting, Economics and Law: A Convivium, 2013, 3, .	0.6	20
16	Harmonising European Public Sector Accounting Standards (EPSAS): Issues and Perspectives for Europe's Economy and Society. Accounting, Economics and Law: A Convivium, 2014, 4, .	0.6	20
17	Banking, Money and Credit: A Systemic Perspective. Accounting, Economics and Law: A Convivium, 2018, 8, .	0.6	19
18	The Firm as an Enterprise Entity and the Tax Avoidance Conundrum: Perspectives from Accounting Theory and Policy. Accounting, Economics and Law: A Convivium, 2017, 7, .	0.6	18

#	ARTICLE	IF	CITATIONS
19	The Firm as an Entity: Management, Organization, Accounting. SSRN Electronic Journal, 2005, , .	0.4	17
20	Disagreement-Based Trading and Speculation: Implications for Financial Regulation and Economic Theory. Accounting, Economics and Law: A Convivium, 2011, 1, .	0.6	17
21	Empowering Market-Based Finance: A Note on Bank Bailouts in the Aftermath of the North Atlantic Financial Crisis of 2007. Accounting, Economics and Law: A Convivium, 2016, 6, 79-84.	0.6	17
22	Some Conceptual Tensions in Financial Reporting. Accounting Horizons, 2012, 26, 125-133.	1.1	15
23	Interbank credit and the money manufacturing process: a systemic perspective on financial stability. Journal of Economic Interaction and Coordination, 2019, 14, 437-468.	0.4	14
24	What does the financial market pricing do? A simulation analysis with a view to systemic volatility, exuberance and vagary. Journal of Economic Interaction and Coordination, 2016, 11, 175-203.	0.4	13
25	Share price formation, market exuberance and financial stability under alternative accounting regimes. Journal of Economic Interaction and Coordination, 2015, 10, 333-362.	0.4	12
26	â€œOld Hens Make the Best Soupâ€™: Accounting for the Earning Process and the IASB/FASB Attempts to Reform Revenue Recognition Accounting Standards. Accounting in Europe, 2014, 11, 13-33.	1.8	11
27	Better Accounting for Corporate Shareholding and Environmental Protection. SSRN Electronic Journal, 2014, , .	0.4	10
28	The Financial Sustainability Conundrum in Central Government. Accounting, Economics and Law: A Convivium, 2018, 8, .	0.6	10
29	Money without Value, Accounting without Measure: How Economic Theory Can Better Fit the Economic and Monetary System We Live in. , 2010, , 34-62.		10
30	Accounting and the formation of share market prices over time: a mathematical institutional economic analysis through simulation and experiment. Applied Economics, 2015, 47, 3651-3672.	1.2	9
31	Which Accounting Regulation for Europeâ€™s Economy and Society. Accounting, Economics and Law: A Convivium, 2017, 7, 1-5.	0.6	9
32	Ownership (Lost) and Corporate Control: An Enterprise Entity Perspective. Accounting, Economics and Law: A Convivium, 2020, 10, .	0.6	9
33	Rethinking bank shareholder equity: The case of Deutsche Bank. Accounting Forum, 2017, 41, 318-335.	1.7	8
34	Inequality, mobility and the financial accumulation process: a computational economic analysis. Journal of Economic Interaction and Coordination, 2019, 14, 93-119.	0.4	8
35	Accounting for Pension Flows and Funds: A Case Study for Accounting, Economics and Public Finances. SSRN Electronic Journal, 0, , .	0.4	8
36	Public debt accounting and management in UK: Refunding or refinancing? Or, the strange case of Doctor Jekyll and Mr Hyde in the aftermath of the Global Financial Crisis. Accounting Forum, 2016, 40, 89-105.	1.7	7

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37	Financial Bubbles, Common Knowledge and Alternative Accounting Regimes: An Experimental Analysis of Artificial Spot Security Markets. <i>The Japanese Accounting Review</i> , 2013, 3, 21-59.	0.4	7
38	Between Prudential Regulation and Shareholder Value: An Empirical Perspective on Bank Shareholder Equity (2001-2017). <i>Accounting, Economics and Law: A Convivium</i> , 2021, .	0.6	7
39	Governmental Accounting and Austerity Policies: Accounting Representations of Public Debt and Deficit in Europe and Abroad. <i>SSRN Electronic Journal</i> , 0, , .	0.4	6
40	Accounting Rules for the European Communities: A Theoretical Analysis. <i>Accounting, Economics and Law: A Convivium</i> , 2014, 4, .	0.6	6
41	Debt Capacity and Financial Sustainability in Central Government. , 2016, , 1-6.		6
42	Complementarities and cooperation in presence of intangible resources. <i>Journal of Strategy and Management</i> , 2012, 5, 437-449.	1.9	5
43	Harmonising European Public Sector Accounting Standards (EPSAS): Issues and Perspectives. <i>Accounting, Economics and Law: A Convivium</i> , 2017, 7, 117-123.	0.6	5
44	Should Merger Accounting be Reconsidered?: A Discussion Based on the Chinese Approach to Accounting for Business Combinations. <i>SSRN Electronic Journal</i> , 0, , .	0.4	5
45	The Firm as an Entity: Implications for Economics, Accounting, and the Law, London and NY: Routledge. <i>SSRN Electronic Journal</i> , 0, , .	0.4	5
46	Financial Sustainability and Public Debt Management in Central. , 2017, , 167-191.		4
47	Pension management between financialization and intergenerational solidarity: a socio-economic analysis and a comprehensive model. <i>Socio-Economic Review</i> , 2018, 16, 791-822.	2.0	4
48	De Charybde de la comptabilit� de caisse en Scylla de la comptabilit� patrimoniale. <i>Revue De La R�gulation</i> , 2008, , .	0.1	4
49	The HM 'Treasure's Island': A Theoretical Analysis of Central Government Accounting Standards in UK. <i>SSRN Electronic Journal</i> , 0, , .	0.4	3
50	Accounting and the Formation of Share Market Prices Over Time: A Mathematical Institutional Economic Analysis Through Simulation and Experiment. <i>SSRN Electronic Journal</i> , 0, , .	0.4	3
51	What Does the Financial Market Pricing Do? A Simulation Analysis with a View to Systemic Volatility, Exuberance and Vagary. <i>SSRN Electronic Journal</i> , 2013, , .	0.4	3
52	Sovereign Debt Restructuring, Refinancing and the Financial Market. <i>Accounting, Economics and Law: A Convivium</i> , 2016, 6, 179-188.	0.6	3
53	Much ado about making money: the impact of disclosure, news and rumors on the formation of security market prices over time. <i>Journal of Economic Interaction and Coordination</i> , 2020, 15, 333-362.	0.4	3
54	The Governance and Disclosure of the Firm as an Enterprise Entity. <i>SSRN Electronic Journal</i> , 0, , .	0.4	3

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55	Cost of Capital, Discounting, and Relational Contracting: Endogenous Optimal Return and Duration for Joint Investment Projects. SSRN Electronic Journal, 2010, , .	0.4	2
56	The Strange Case of Doctor Jekyll (Alias the UK HM Treasury) and Mr Hyde (Alias its Public Debt) Tj ETQq0 0 0 rgBT /Overlock_10 Tf 50 7	0.4	2
57	An Economic Analysis of "Comply or Explain Principle"™ under a Review Panel Regime. Accounting, Economics and Law: A Convivium, 2015, 5, 295-300.	0.6	2
58	Accounting for Pension Obligations in the European Union: A Case Study for EPSAS and Transnational Budgetary Supervision. SSRN Electronic Journal, 2016, , .	0.4	2
59	Accounting for Europe's Economy and Society: Considerations for Financial Stability, Economic Development and the Public Good. Accounting, Economics and Law: A Convivium, 2017, 7, 65-77.	0.6	2
60	Pension Obligations in the European Union: A Case Study for Accounting Policy. Accounting, Economics and Law: A Convivium, 2017, 7, .	0.6	2
61	The Current Challenges for EU Company and Financial Law and Regulation. Accounting, Economics and Law: A Convivium, 2018, 8, .	0.6	2
62	Share Price Formation, Market Exuberance and Accounting Design. SSRN Electronic Journal, 0, , .	0.4	2
63	Inequality and the Financial Accumulation Process: A Computational Economic Analysis of Income and Wealth Dynamics. SSRN Electronic Journal, 0, , .	0.4	2
64	Financial accumulation implies ever-increasing wealth inequality. SSRN Electronic Journal, 0, , .	0.4	2
65	The Single Market's Catch-22: Supervisory Centralisation in a Fragmented Banking Landscape. SSRN Electronic Journal, 0, , .	0.4	2
66	Financial accumulation implies ever-increasing wealth inequality. Journal of Economic Interaction and Coordination, 2020, 15, 943-951.	0.4	2
67	Better Accounting for Corporate Shareholding and Environmental Protection. , 2014, 11, 129-132.		2
68	The Enterprise Entity and the Constitution of the American Economic Republic. Accounting, Economics and Law: A Convivium, 2011, 1, .	0.6	1
69	Pension Management between Financial Market Development and Intergenerational Solidarity: A Socio-Economic Analysis and a Comprehensive Model. SSRN Electronic Journal, 2015, , .	0.4	1
70	Inequality, Mobility and the Financial Accumulation Process: A Computational Economic Analysis. SSRN Electronic Journal, 2015, , .	0.4	1
71	Rethinking Bank Shareholder Equity: The Case of Deutsche Bank. SSRN Electronic Journal, 0, , .	0.4	1
72	Innovation and regulation in telecommunications industry: A comparative institutional economic analysis. Revue D'Economie Industrielle, 2014, , 11-50.	0.4	1

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73	Financial Accounting and Reporting in Germany: A Case Study on German Accounting Tradition and Experiences with the IFRS Adoption. SSRN Electronic Journal, 0, , .	0.4	1
74	The Accounting Representation of the Enterprise Entity: An Historical Perspective. , 2016, , 131-140.		1
75	Equilibrium and System Analysis in Economic Dynamics. Accounting, Economics and Law: A Convivium, 2019, 9, .	0.6	1
76	Accounting for Pandemic: Better Numbers for Management and Policy. Accounting, Economics and Law: A Convivium, 2021, 11, 277-291.	0.6	1
77	Comment on IASB/FASB 2011 ED on Revenues from Contracts with Customers. SSRN Electronic Journal, 2012, , .	0.4	0
78	Share Price Formation, Market Exuberance and Financial Stability Under Alternative Accounting Regimes. SSRN Electronic Journal, 2013, , .	0.4	0
79	Much Ado About Making Money: The Impact of Disclosure, News and Rumors Over the Formation of Security Market Prices Over Time. SSRN Electronic Journal, 0, , .	0.4	0
80	Banking, Money and Credit: A Systemic Perspective. SSRN Electronic Journal, 2017, , .	0.4	0
81	Governing the Business Enterprise: Ownership, Institutions, Society. SSRN Electronic Journal, 0, , .	0.4	0
82	The Current Challenges for EU Company and Financial Law and Regulation. SSRN Electronic Journal, 0, , .	0.4	0
83	Between Prudential Regulation and Shareholder Value: An Empirical Perspective on Bank Shareholder Equity (2001-2015). SSRN Electronic Journal, 0, , .	0.4	0
84	Debt Capacity and Financial Sustainability in Central Government. , 2018, , 1299-1305.		0
85	Accounting for Employee Benefits. , 2018, , 81-90.		0