

# Theodore E Christensen

## List of Publications by Year in descending order

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38  
papers

2,693  
citations

430874

18  
h-index

414414

32  
g-index

38  
all docs

38  
docs citations

38  
times ranked

540  
citing authors

#	ARTICLE	IF	CITATIONS
1	Assessing the relative informativeness and permanence of pro forma earnings and GAAP operating earnings. <i>Journal of Accounting and Economics</i> , 2003, 36, 285-319.	3.4	422
2	Who Trades on Pro Forma Earnings Information?. <i>Accounting Review</i> , 2007, 82, 581-619.	3.2	208
3	Investor Sentiment and Pro Forma Earnings Disclosures. <i>Journal of Accounting Research</i> , 2012, 50, 1-40.	4.5	208
4	US Managers' Use of "Pro Forma" Adjustments to Meet Strategic Earnings Targets. <i>Journal of Business Finance and Accounting</i> , 2009, 36, 297-326.	2.7	196
5	Disentangling Managers' and Analysts' Non-GAAP Reporting. <i>Journal of Accounting Research</i> , 2018, 56, 1039-1081.	4.5	179
6	Empirical Evidence on Recent Trends in Pro Forma Reporting. <i>Accounting Horizons</i> , 2004, 18, 27-43.	2.1	153
7	Non-GAAP reporting: Evidence from academia and current practice. <i>Journal of Business Finance and Accounting</i> , 2018, 45, 259-294.	2.7	149
8	Analysts' GAAP earnings forecasts and their implications for accounting research. <i>Journal of Accounting and Economics</i> , 2018, 66, 46-66.	3.4	133
9	Pro forma disclosure and investor sophistication: External validation of experimental evidence using archival data. <i>Accounting, Organizations and Society</i> , 2007, 32, 201-222.	2.8	127
10	The Relation Between Earnings Management and Non-GAAP Reporting. <i>Contemporary Accounting Research</i> , 2017, 34, 750-782.	3.0	101
11	Do managers use earnings guidance to influence street earnings exclusions?. <i>Review of Accounting Studies</i> , 2011, 16, 501-527.	6.0	85
12	Optimistic Reporting and Pessimistic Investing: Do Pro Forma Earnings Disclosures Attract Short Sellers?. <i>Contemporary Accounting Research</i> , 2014, 31, 67-102.	3.0	79
13	Letting the "Tail Wag the Dog": The Debate over GAAP versus Street Earnings Revisited*. <i>Contemporary Accounting Research</i> , 2007, 24, 675-723.	3.0	73
14	Has the Regulation of Pro Forma Reporting in the US Changed Investors' Perceptions of Pro Forma Earnings Disclosures?. <i>Journal of Business Finance and Accounting</i> , 2012, 39, 876-904.	2.7	65
15	Has the Regulation of Non-GAAP Disclosures Influenced Managers' Use of Aggressive Earnings Exclusions?. <i>Journal of Accounting, Auditing &amp; Finance</i> , 2017, 32, 209-240.	1.8	58
16	Detailed management earnings forecasts: do analysts listen?. <i>Review of Accounting Studies</i> , 2013, 18, 479-521.	6.0	52
17	Non-GAAP Earnings: A Consistency and Comparability Crisis?*. <i>Contemporary Accounting Research</i> , 2021, 38, 1712-1747.	3.0	48
18	The Timing of Quarterly "Pro Forma" Earnings Announcements. <i>Journal of Business Finance and Accounting</i> , 2012, 39, 315-359.	2.7	44

#	ARTICLE	IF	CITATIONS
19	Non-GAAP reporting following debt covenant violations. <i>Review of Accounting Studies</i> , 2019, 24, 629-664.	6.0	38
20	Analysts'™ role in shaping non-GAAP reporting: evidence from a natural experiment. <i>Review of Accounting Studies</i> , 2021, 26, 172-217.	6.0	34
21	Non-GAAP Earnings: A Consistency and Comparability Crisis?. <i>SSRN Electronic Journal</i> , 0, , .	0.4	31
22	Policy implications of research on non-GAAP reporting. <i>Research in Accounting Regulation</i> , 2018, 30, 1-7.	0.6	28
23	Litigation Risk and Non-GAAP Reporting. <i>SSRN Electronic Journal</i> , 0, , .	0.4	27
24	Comparing Non-GAAP EPS in Earnings Announcements and Proxy Statements. <i>Management Science</i> , 2022, 68, 1353-1377.	4.1	25
25	Discussion of "Letting the Tail Wag the Dog™: The Debate over GAAP versus Street Earnings Revisited"*. <i>Contemporary Accounting Research</i> , 2007, 24, 741-762.	3.0	23
26	Discussion of "another look at GAAP versus the Street: an empirical assessment of measurement error bias". <i>Review of Accounting Studies</i> , 2007, 12, 305-321.	6.0	22
27	The Genesis of Voluntary Disclosure: An Analysis of Firms'™ First Earnings Guidance. <i>Management Science</i> , 2021, 67, 1914-1938.	4.1	18
28	Accruals earnings management proxies: Prudent business decisions or earnings manipulation?. <i>Journal of Business Finance and Accounting</i> , 2022, 49, 536-587.	2.7	18
29	Can short sellers constrain aggressive non-GAAP reporting?. <i>Review of Accounting Studies</i> , 2022, 27, 391-440.	6.0	13
30	The quality of street cash flow from operations. <i>Review of Accounting Studies</i> , 2014, 19, 913-954.	6.0	11
31	CEO Pay Components and Aggressive Non-GAAP Earnings Disclosure. <i>Journal of Accounting, Auditing &amp; Finance</i> , 2023, 38, 648-675.	1.8	8
32	Discussion of "Why do pro forma and street earnings not reflect changes in GAAP? Evidence from SFAS 123R". <i>Review of Accounting Studies</i> , 2012, 17, 563-571.	6.0	6
33	Non-GAAP Reporting: Evidence from Academia and Current Practice. <i>SSRN Electronic Journal</i> , 0, , .	0.4	3
34	How are Street Earnings Determined? Managers' Influence on Analysts' Exclusions and Agreement. <i>SSRN Electronic Journal</i> , 0, , .	0.4	3
35	Analysts'™ Role in Shaping Non-GAAP Reporting: Evidence from a Natural Experiment. <i>SSRN Electronic Journal</i> , 0, , .	0.4	2
36	Determinants of internet financial disclosure in an emerging market: lessons from Brazil. <i>Corporate Ownership and Control</i> , 2008, 5, 379-392.	1.0	2

#	ARTICLE	IF	CITATIONS
37	Discussion of "Evidence of differing market responses to beating analysts' targets through tax expense decreases". <i>Review of Accounting Studies</i> , 2008, 13, 319-326.	6.0	1
38	Policy Implications of Research on Non-GAAP Reporting. <i>SSRN Electronic Journal</i> , 0, , .	0.4	0