

# Grant Richardson

## List of Publications by Year in descending order

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Version: 2024-02-01

49  
papers

3,267  
citations

236925

25  
h-index

206112

48  
g-index

49  
all docs

49  
docs citations

49  
times ranked

1250  
citing authors

#	ARTICLE	IF	CITATIONS
1	Are corruption and corporate tax avoidance in the United States related?. <i>Review of Accounting Studies</i> , 2022, 27, 344-389.	6.0	15
2	The effect of income shifting on the implied cost of equity capital: evidence from US multinational corporations. <i>Accounting and Business Research</i> , 2021, 51, 347-389.	1.8	6
3	Money laundering control systems, external auditor specialization and tax haven use: An empirical analysis of U.S. multinational financial corporations. <i>International Journal of Auditing</i> , 2021, 25, 582-601.	1.8	2
4	The relative number of anti-takeover provisions and the market for corporate control. <i>Journal of Financial Research</i> , 2021, 44, 279-298.	1.2	3
5	Tax haven Use, the pricing of audit and Non-audit Services, suspicious matters reporting obligations and whistle blower hotline Facilities: Evidence from Australian financial corporations. <i>Journal of Contemporary Accounting and Economics</i> , 2021, 17, 100262.	1.9	3
6	The effect of board of directors' expertise and tax avoidance on corporate debt. <i>Accounting and Finance</i> , 2021, 61, 4475-4511.	3.2	8
7	The Effect of Environmental, Social, and Governance Performance Factors on Firms' Cost of Debt: International Evidence. <i>International Journal of Accounting</i> , 2020, 55, 2050014.	2.1	16
8	Does the use of tax haven subsidiaries by U.S. multinational corporations affect the cost of bank loans?. <i>Journal of Corporate Finance</i> , 2020, 64, 101663.	5.5	7
9	TEMPORARY REMOVAL: Let's get connected: The effect of directors connected to a tax office on corporate tax avoidance in China. <i>Journal of Accounting and Public Policy</i> , 2020, , 106817.	2.0	1
10	The Impact of Corporate Tax Avoidance on Board of Directors and CEO Reputation. <i>Journal of Business Ethics</i> , 2019, 160, 463-498.	6.0	35
11	The effect of environmental information disclosure and energy product type on the cost of debt: Evidence from energy firms in China. <i>Pacific-Basin Finance Journal</i> , 2019, 54, 159-182.	3.9	79
12	Is there a relation between labor investment inefficiency and corporate tax avoidance?. <i>Economic Modelling</i> , 2019, 82, 185-201.	3.8	15
13	The effect of the general anti-avoidance rule on corporate tax avoidance in China. <i>Journal of Contemporary Accounting and Economics</i> , 2019, 15, 105-117.	1.9	17
14	Outside Directors, Corporate Social Responsibility Performance, and Corporate Tax Aggressiveness: An Empirical Analysis. <i>Journal of Accounting, Auditing &amp; Finance</i> , 2018, 33, 228-251.	1.8	48
15	Uncertain tax benefits, international tax risk, and audit specialization: Evidence from US multinational firms. <i>International Journal of Auditing</i> , 2018, 22, 230-248.	1.8	3
16	The Effect of Tax Haven Utilization on the Implied Cost of Equity Capital: Evidence from U.S. Multinational Firms. <i>Journal of International Accounting Research</i> , 2018, 17, 41-70.	0.8	8
17	Board of Director Gender and Corporate Tax Aggressiveness: An Empirical Analysis. <i>Journal of Business Ethics</i> , 2017, 144, 577-596.	6.0	90
18	Market Risk Disclosures and Investment Efficiency: International Evidence from the Gulf Cooperation Council Financial Firms. <i>Journal of International Financial Management and Accounting</i> , 2017, 28, 349-393.	7.3	26

#	ARTICLE	IF	CITATIONS
19	Does a Firm's Life Cycle Explain Its Propensity to Engage in Corporate Tax Avoidance?. <i>European Accounting Review</i> , 2017, 26, 469-501.	3.8	58
20	A Reply to Corporate Social Responsibility and Tax Aggressiveness: A Test of Legitimacy Theory. <i>Social and Environmental Accountability Journal</i> , 2016, 36, 90-92.	1.5	4
21	Women on the board of directors and corporate tax aggressiveness in Australia. <i>Accounting Research Journal</i> , 2016, 29, 313-331.	2.3	62
22	Ownership structure and corporate tax avoidance: Evidence from publicly listed private firms in China. <i>Journal of Contemporary Accounting and Economics</i> , 2016, 12, 141-158.	1.9	73
23	Corporate litigation and changes in CEO reputation: Guidance from U.S. Federal Court lawsuits. <i>Journal of Contemporary Accounting and Economics</i> , 2016, 12, 15-34.	1.9	23
24	An empirical comparison of the effect of XBRL on audit fees in the US and Japan. <i>Journal of Contemporary Accounting and Economics</i> , 2015, 11, 89-103.	1.9	21
25	Income Shifting Incentives and Tax Haven Utilization: Evidence from Multinational U.S. Firms. <i>The International Journal of Accounting</i> , 2015, 50, 458-485.	0.8	26
26	Determinants of tax haven utilization: evidence from Australian firms. <i>Accounting and Finance</i> , 2015, 55, 545-574.	3.2	25
27	Financial distress, outside directors and corporate tax aggressiveness spanning the global financial crisis: An empirical analysis. <i>Journal of Banking and Finance</i> , 2015, 52, 112-129.	2.9	89
28	Is Corporate Social Responsibility Performance Associated with Tax Avoidance?. <i>Journal of Business Ethics</i> , 2015, 127, 439-457.	6.0	183
29	The impact of financial distress on corporate tax avoidance spanning the global financial crisis: Evidence from Australia. <i>Economic Modelling</i> , 2015, 44, 44-53.	3.8	64
30	Multinationality, Tax Havens, Intangible Assets, and Transfer Pricing Aggressiveness: An Empirical Analysis. <i>Journal of International Accounting Research</i> , 2015, 14, 25-57.	0.8	73
31	Incentives for corporate tax planning and reporting: Empirical evidence from Australia. <i>Journal of Contemporary Accounting and Economics</i> , 2014, 10, 1-15.	1.9	39
32	Corporate tax aggressiveness, outside directors, and debt policy: An empirical analysis. <i>Journal of Corporate Finance</i> , 2014, 25, 107-121.	5.5	40
33	Corporate board and board committee independence, firm performance, and family ownership concentration: An analysis based on Hong Kong firms. <i>Journal of Contemporary Accounting and Economics</i> , 2014, 10, 16-31.	1.9	114
34	The determinants of thinly capitalized tax avoidance structures: Evidence from Australian firms. <i>Journal of International Accounting, Auditing and Taxation</i> , 2013, 22, 12-25.	2.1	26
35	Determinants of transfer pricing aggressiveness: Empirical evidence from Australian firms. <i>Journal of Contemporary Accounting and Economics</i> , 2013, 9, 136-150.	1.9	37
36	The impact of board of director oversight characteristics on corporate tax aggressiveness: An empirical analysis. <i>Journal of Accounting and Public Policy</i> , 2013, 32, 68-88.	2.0	130

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37	International Corporate Tax Avoidance Practices: Evidence from Australian Firms. <i>The International Journal of Accounting</i> , 2012, 47, 469-496.	0.8	63
38	Corporate social responsibility and tax aggressiveness: An empirical analysis. <i>Journal of Accounting and Public Policy</i> , 2012, 31, 86-108.	2.0	362
39	Corporate social responsibility and tax aggressiveness: a test of legitimacy theory. <i>Accounting, Auditing and Accountability Journal</i> , 2012, 26, 75-100.	4.2	193
40	The determinants of reserves disclosure in the extractive industries: evidence from Australian firms. <i>Accounting and Finance</i> , 2012, 52, 373-402.	3.2	21
41	The effect of board of director composition on corporate tax aggressiveness. <i>Journal of Accounting and Public Policy</i> , 2011, 30, 50-70.	2.0	229
42	Do culture and religion mitigate earnings management? Evidence from a cross-country analysis. <i>International Journal of Disclosure and Governance</i> , 2011, 8, 103-121.	2.8	106
43	Family ownership control and earnings management: Evidence from Hong Kong firms. <i>Corporate Ownership and Control</i> , 2011, 8, 96-111.	1.0	4
44	The relationship between culture and tax evasion across countries: Additional evidence and extensions. <i>Journal of International Accounting, Auditing and Taxation</i> , 2008, 17, 67-78.	2.1	216
45	The Influence of Culture on Tax Systems Internationally: A Theoretical and Empirical Analysis. <i>Journal of International Accounting Research</i> , 2007, 6, 57-79.	0.8	18
46	Determinants of the variability in corporate effective tax rates and tax reform: Evidence from Australia. <i>Journal of Accounting and Public Policy</i> , 2007, 26, 689-704.	2.0	221
47	Determinants of tax evasion: A cross-country investigation. <i>Journal of International Accounting, Auditing and Taxation</i> , 2006, 15, 150-169.	2.1	283
48	Taxation determinants of fiscal corruption: evidence across countries. <i>Journal of Financial Crime</i> , 2006, 13, 323-338.	1.2	20
49	Perceptions of tax fairness and tax compliance in Australia and Hong Kong – a preliminary study. <i>Journal of Financial Crime</i> , 2005, 12, 331-343.	1.2	62