

Lakshmanan Shivakumar

List of Publications by Year in descending order

Source: <https://exaly.com/author-pdf/7895273/publications.pdf>

Version: 2024-02-01

41
papers

7,455
citations

236612

25
h-index

360668

35
g-index

41
all docs

41
docs citations

41
times ranked

2715
citing authors

#	ARTICLE	IF	CITATIONS
1	Earnings quality in UK private firms: comparative loss recognition timeliness. <i>Journal of Accounting and Economics</i> , 2005, 39, 83-128.	1.7	1,729
2	The Role of Accruals in Asymmetrically Timely Gain and Loss Recognition. <i>Journal of Accounting Research</i> , 2006, 44, 207-242.	2.5	771
3	Momentum, Business Cycle, and Time-varying Expected Returns. <i>Journal of Finance</i> , 2002, 57, 985-1019.	3.2	700
4	Self-Selection of Auditors and Audit Pricing in Private Firms. <i>Accounting Review</i> , 2004, 79, 51-72.	1.7	472
5	Do firms mislead investors by overstating earnings before seasoned equity offerings?. <i>Journal of Accounting and Economics</i> , 2000, 29, 339-371.	1.7	456
6	Earnings quality at initial public offerings. <i>Journal of Accounting and Economics</i> , 2008, 45, 324-349.	1.7	450
7	Audited financial reporting and voluntary disclosure as complements: A test of the Confirmation Hypothesis. <i>Journal of Accounting and Economics</i> , 2012, 53, 136-166.	1.7	355
8	Earnings and price momentum. <i>Journal of Financial Economics</i> , 2006, 80, 627-656.	4.6	354
9	A review of the IFRS adoption literature. <i>Review of Accounting Studies</i> , 2016, 21, 898-1004.	3.1	318
10	How Much New Information Is There in Earnings?. <i>Journal of Accounting Research</i> , 2008, 46, 975-1016.	2.5	253
11	Contractibility and Transparency of Financial Statement Information Prepared Under IFRS: Evidence from Debt Contracts Around IFRS Adoption. <i>Journal of Accounting Research</i> , 2015, 53, 915-963.	2.5	168
12	Cross-sectional estimation of abnormal accruals using quarterly and annual data: effectiveness in detecting event-specific earnings management. <i>Accounting and Business Research</i> , 1999, 29, 299-319.	1.0	151
13	Liquidity and the Post-Earnings-Announcement Drift. <i>Financial Analysts Journal</i> , 2009, 65, 18-32.	1.2	137
14	The debt market relevance of management earnings forecasts: evidence from before and during the credit crisis. <i>Review of Accounting Studies</i> , 2011, 16, 464-486.	3.1	125
15	Inflation Illusion and Post-Earnings-Announcement Drift. <i>Journal of Accounting Research</i> , 2005, 43, 521-556.	2.5	117
16	Targeted earnings quality and bidders' takeover decisions. <i>Review of Accounting Studies</i> , 2013, 18, 1050-1087.	3.1	110
17	The role of financial reporting in debt contracting and in stewardship. <i>Accounting and Business Research</i> , 2013, 43, 362-383.	1.0	74
18	Why Does Aggregate Earnings Growth Reflect Information about Future Inflation?. <i>Accounting Review</i> , 2017, 92, 247-276.	1.7	70

#	ARTICLE	IF	CITATIONS
19	Agency-based demand for conservatism: evidence from state adoption of antitakeover laws. <i>Review of Accounting Studies</i> , 2013, 18, 95-134.	3.1	69
20	Inflation, earnings forecasts, and post-earnings announcement drift. <i>Review of Accounting Studies</i> , 2010, 15, 403-440.	3.1	67
21	Aggregate earnings, stock market returns and macroeconomic activity: A discussion of 'does earnings guidance affect market returns? The nature and information content of aggregate earnings guidance'. <i>Journal of Accounting and Economics</i> , 2007, 44, 64-73.	1.7	64
22	Does Market Structure Affect the Immediacy of Stock Price Responses to News?. <i>Journal of Financial and Quantitative Analysis</i> , 2002, 37, 617.	2.0	52
23	Earnings Quality at Initial Public Offerings. <i>SSRN Electronic Journal</i> , 2006, , .	0.4	51
24	Macroeconomic effects of corporate tax policy. <i>Journal of Accounting and Economics</i> , 2019, 68, 101233.	1.7	48
25	Discussion of Aggregate Market Reaction to Earnings Announcements. <i>Journal of Accounting Research</i> , 2010, 48, 335-342.	2.5	47
26	Accruals, Cash Flows and the Post-Earnings Announcement Drift. <i>Journal of Business Finance and Accounting</i> , 2006, 33, 1-25.	1.5	42
27	A Catering Theory of Earnings Management. <i>SSRN Electronic Journal</i> , 0, , .	0.4	33
28	Audited Financial Reporting and Voluntary Disclosure as Complements: A Test of the Confirmation Hypothesis. <i>SSRN Electronic Journal</i> , 2011, , .	0.4	33
29	Liquidity and the Post-Earnings-Announcement Drift. <i>SSRN Electronic Journal</i> , 0, , .	0.4	26
30	Liquidity Dynamics Across Small and Large Firms. <i>Economic Notes</i> , 2004, 33, 111-143.	0.3	25
31	Aggregate Earnings, Stock Market Returns and Macroeconomic Activity: A Discussion of 'Does Earnings Guidance Affect Market Returns? The Nature and Information Content of Aggregate Earnings Guidance'. <i>SSRN Electronic Journal</i> , 2006, , .	0.4	17
32	Targets' Earnings Quality and Bidders' Takeover Decisions. <i>SSRN Electronic Journal</i> , 2012, , .	0.4	14
33	Analysts' estimates of the cost of equity capital. <i>Journal of Accounting and Economics</i> , 2021, 71, 101367.	1.7	13
34	The Effect of Mark-to-Market Accounting for Financial Assets and Liabilities on Financial Reporting Transparency and Information Asymmetry in Banks. <i>SSRN Electronic Journal</i> , 2012, , .	0.4	12
35	Discussion of Information Uncertainty and Post-Earnings-Announcement-Drift. <i>Journal of Business Finance and Accounting</i> , 2007, 34, 434-438.	1.5	8
36	A Review of the IFRS-Adoption Literature. <i>SSRN Electronic Journal</i> , 0, , .	0.4	8

#	ARTICLE	IF	CITATIONS
37	The Complementary Roles of Audited Financial Reporting and Voluntary Disclosure: A Test of the Confirmation Hypothesis. SSRN Electronic Journal, 0, , .	0.4	7
38	The Role of Financial Reporting in Debt Contracting and in Stewardship. SSRN Electronic Journal, 0, , .	0.4	5
39	The Cross-Section of Daily Variation in Liquidity. Advanced in Quantitative Analysis of Finance and Accounting, 2006, , 75-110.	0.0	2
40	Exchangeâ€Sponsored Analyst Coverage. Contemporary Accounting Research, 2018, 35, 734-766.	1.5	2
41	BANK ON IT. Business Strategy Review, 2012, 23, 83-83.	0.0	0