

Hakim Ben Othman

List of Publications by Year in descending order

Source: <https://exaly.com/author-pdf/9266063/publications.pdf>

Version: 2024-02-01

23
papers

597
citations

759233

12
h-index

677142

22
g-index

24
all docs

24
docs citations

24
times ranked

398
citing authors

#	ARTICLE	IF	CITATIONS
1	Effect of cultural tightness-looseness on money laundering: a cross-country study. <i>Journal of Money Laundering Control</i> , 2022, 25, 414-426.	1.1	4
2	The impact of mandatory adoption of XBRL on firm's stock liquidity: a cross-country study. <i>Journal of Financial Reporting and Accounting</i> , 2021, 19, 299-324.	2.4	8
3	The Impact of Adoption of The XBRL on the Development of Stock Markets. <i>Asia-Pacific Management Accounting Journal</i> , 2021, 16, 95-127.	0.3	1
4	Exploring the nonlinear effect of conditional conservatism on the cost of equity capital: Evidence from emerging markets. <i>Journal of International Accounting, Auditing and Taxation</i> , 2019, 36, 100272.	2.1	8
5	Does integrated reporting enhance the value relevance of organizational capital? Evidence from the South African context. <i>Journal of Intellectual Capital</i> , 2019, 20, 642-661.	5.4	29
6	The effect of ex ante and ex post conservatism on the cost of equity capital: A quantile regression approach for MENA countries. <i>Research in International Business and Finance</i> , 2018, 44, 239-255.	5.9	13
7	The effect of multiple directorships on real and accrual-based earnings management. <i>Accounting Research Journal</i> , 2017, 30, 395-412.	2.3	33
8	Board structure and the informativeness of risk disclosure: Evidence from MENA emerging markets. <i>Advances in Accounting</i> , 2016, 35, 82-97.	1.0	30
9	The impact of corporate governance mechanisms on earnings management in Islamic banks in the Middle East region. <i>Journal of Islamic Accounting and Business Research</i> , 2016, 7, 318-348.	1.9	47
10	Temporal variation and cross-sectional differences of accounting conservatism in emerging countries. <i>International Journal of Accounting, Auditing and Performance Evaluation</i> , 2016, 12, 45.	0.1	5
11	Legal origin, economic freedom and earnings management practices: MENA evidence. <i>International Journal of Accounting, Auditing and Performance Evaluation</i> , 2016, 12, 1.	0.1	7
12	Ownership structure and environmental disclosure in MENA emerging countries. <i>Corporate Ownership and Control</i> , 2016, 13, 381-388.	1.0	9
13	The value relevance of risk disclosure in annual reports: Evidence from MENA emerging markets. <i>Research in International Business and Finance</i> , 2015, 34, 177-204.	5.9	66
14	IFRS adoption strategies and theories of economic development. <i>Journal of Accounting in Emerging Economies</i> , 2015, 5, 70-121.	2.4	63
15	The effect of conservatism on cost of capital: MENA evidence. <i>Applied Economics</i> , 2015, 47, 71-87.	2.2	16
16	The Impact of IFRS Adoption on Value Relevance of Earnings and Book Value of Equity: The Case of Emerging Markets in African and Asian Regions. <i>Procedia, Social and Behavioral Sciences</i> , 2014, 145, 70-80.	0.5	34
17	The use of discretionary loan loss provisions by Islamic banks and conventional banks in the Middle East region. <i>Studies in Economics and Finance</i> , 2014, 31, 106-128.	2.1	55
18	The effect of equity ownership structure, financial leverage and proprietary costs on share price anticipation of future earnings: evidence from MENA emerging markets. <i>Corporate Ownership and Control</i> , 2013, 11, 518-533.	1.0	0

#	ARTICLE	IF	CITATIONS
19	Corporate social disclosure to stakeholders and its effect on firm performance: the case of some African emergent countries. <i>International Journal of Managerial and Financial Accounting</i> , 2012, 4, 258.	0.3	4
20	The effect of board structure and process disclosure on corporate performance in the emerging African markets. <i>Managerial Auditing Journal</i> , 2011, 27, 156-174.	3.0	6
21	Investigating transparency and disclosure determinants at firm-level in MENA emerging markets. <i>International Journal of Accounting, Auditing and Performance Evaluation</i> , 2010, 6, 368.	0.1	24
22	A study of corporate governance disclosure and its country-level determinants in the emerging markets. <i>Research in Accounting in Emerging Economies</i> , 2008, , 125-155.	0.2	15
23	A study of earnings-management motives in the Anglo-American and Euro-Continental accounting models: The Canadian and French cases. <i>The International Journal of Accounting</i> , 2006, 41, 406-435.	0.8	118