

# Christian Leuz

## List of Publications by Year in descending order

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Version: 2024-02-01

86  
papers

23,960  
citations

101384

36  
h-index

133063

59  
g-index

98  
all docs

98  
docs citations

98  
times ranked

5574  
citing authors

#	ARTICLE	IF	CITATIONS
1	Earnings management and investor protection: an international comparison. <i>Journal of Financial Economics</i> , 2003, 69, 505-527.	4.6	4,081
2	The Economic Consequences of Increased Disclosure. <i>Journal of Accounting Research</i> , 2000, 38, 91.	2.5	1,910
3	Accounting Information, Disclosure, and the Cost of Capital. <i>Journal of Accounting Research</i> , 2007, 45, 385-420.	2.5	1,819
4	Mandatory IFRS Reporting around the World: Early Evidence on the Economic Consequences. <i>Journal of Accounting Research</i> , 2008, 46, 1085-1142.	2.5	1,415
5	The Importance of Reporting Incentives: Earnings Management in European Private and Public Firms. <i>Accounting Review</i> , 2006, 81, 983-1016.	1.7	1,246
6	The Economics of Disclosure and Financial Reporting Regulation: Evidence and Suggestions for Future Research. <i>Journal of Accounting Research</i> , 2016, 54, 525-622.	2.5	1,096
7	International Differences in the Cost of Equity Capital: Do Legal Institutions and Securities Regulation Matter?. <i>Journal of Accounting Research</i> , 2006, 44, 485-531.	2.5	1,037
8	Political relationships, global financing, and corporate transparency: Evidence from Indonesia. <i>Journal of Financial Economics</i> , 2006, 81, 411-439.	4.6	683
9	Mandatory IFRS reporting and changes in enforcement. <i>Journal of Accounting and Economics</i> , 2013, 56, 147-177.	1.7	620
10	Adopting a Label: Heterogeneity in the Economic Consequences Around IAS/IFRS Adoptions. <i>Journal of Accounting Research</i> , 2013, 51, 495-547.	2.5	573
11	The crisis of fair-value accounting: Making sense of the recent debate. <i>Accounting, Organizations and Society</i> , 2009, 34, 826-834.	1.4	518
12	Cost of capital effects and changes in growth expectations around U.S. cross-listings. <i>Journal of Financial Economics</i> , 2009, 93, 428-454.	4.6	485
13	Do Foreigners Invest Less in Poorly Governed Firms?. <i>Review of Financial Studies</i> , 2009, 22, 3245-3285.	3.7	475
14	The Economic Consequences of Increased Disclosure. <i>SSRN Electronic Journal</i> , 1999, , .	0.4	455
15	IAS Versus U.S. GAAP: Information Asymmetry—Based Evidence from Germany's New Market. <i>Journal of Accounting Research</i> , 2003, 41, 445-472.	2.5	422
16	Did Fair-Value Accounting Contribute to the Financial Crisis?. <i>Journal of Economic Perspectives</i> , 2010, 24, 93-118.	2.7	411
17	Economic consequences of SEC disclosure regulation: evidence from the OTC bulletin board. <i>Journal of Accounting and Economics</i> , 2005, 39, 233-264.	1.7	400
18	Global Accounting Convergence and the Potential Adoption of IFRS by the U.S. (Part I): Conceptual Underpinnings and Economic Analysis. <i>Accounting Horizons</i> , 2010, 24, 355-394.	1.1	369

#	ARTICLE	IF	CITATIONS
19	Mandatory CSR and sustainability reporting: economic analysis and literature review. <i>Review of Accounting Studies</i> , 2021, 26, 1176-1248.	3.1	366
20	Why do firms go dark? Causes and economic consequences of voluntary SEC deregistrations. <i>Journal of Accounting and Economics</i> , 2008, 45, 181-208.	1.7	363
21	Economic Consequences of Financial Reporting and Disclosure Regulation: A Review and Suggestions for Future Research. <i>SSRN Electronic Journal</i> , 0, , .	0.4	354
22	Different approaches to corporate reporting regulation: How jurisdictions differ and why. <i>Accounting and Business Research</i> , 2010, 40, 229-256.	1.0	350
23	Information Asymmetry, Information Precision, and the Cost of Capital*. <i>Review of Finance</i> , 2012, 16, 1-29.	3.2	319
24	Investor Protection and Earnings Management: An International Comparison. <i>SSRN Electronic Journal</i> , 2001, , .	0.4	314
25	Capital-Market Effects of Securities Regulation: Prior Conditions, Implementation, and Enforcement. <i>Review of Financial Studies</i> , 2016, 29, 2885-2924.	3.7	293
26	IAS Versus U.S. GAAP: Information Asymmetryâ€‘Based Evidence from Germany's New Market. <i>Journal of Accounting Research</i> , 2003, 41, 445-472.	2.5	219
27	Was the Sarbanesâ€‘Oxley Act of 2002 really this costly? A discussion of evidence from event returns and going-private decisions. <i>Journal of Accounting and Economics</i> , 2007, 44, 146-165.	1.7	168
28	Mandatory IFRS Reporting Around the World: Early Evidence on the Economic Consequences. <i>SSRN Electronic Journal</i> , 0, , .	0.4	168
29	Accounting Information, Disclosure, and the Cost of Capital. <i>SSRN Electronic Journal</i> , 2006, , .	0.4	162
30	Cross listing, bonding and firmsâ€™ reporting incentives: A discussion of Lang, Raedy and Wilson (2006). <i>Journal of Accounting and Economics</i> , 2006, 42, 285-299.	1.7	146
31	Do Foreigners Invest Less in Poorly Governed Firms?. <i>Review of Financial Studies</i> , 2010, 23, 3245-3285.	3.7	139
32	Global Accounting Convergence and the Potential Adoption of IFRS by the U.S. (Part II): Political Factors and Future Scenarios for U.S. Accounting Standards. <i>Accounting Horizons</i> , 2010, 24, 567-588.	1.1	139
33	The Importance of Reporting Incentives: Earnings Management in European Private and Public Firms. <i>SSRN Electronic Journal</i> , 2004, , .	0.4	107
34	International Differences in the Cost of Equity Capital: Do Legal Institutions and Securities Regulation Matter?. <i>SSRN Electronic Journal</i> , 2004, , .	0.4	105
35	Evidence-based policymaking: promise, challenges and opportunities for accounting and financial markets research. <i>Accounting and Business Research</i> , 2018, 48, 582-608.	1.0	102
36	The Role of Accounting in the German Financial System. , 2004, , 450-482.		99

#	ARTICLE	IF	CITATIONS
37	Public Oversight and Reporting Credibility: Evidence from the PCAOB Audit Inspection Regime. <i>Review of Financial Studies</i> , 2020, 33, 4532-4579.	3.7	92
38	Discussion of ADRs, Analysts, and Accuracy: Does Cross-Listing in the United States Improve a Firm's Information Environment and Increase Market Value?. <i>Journal of Accounting Research</i> , 2003, 41, 347-362.	2.5	88
39	Firms' Capital Allocation Choices, Information Quality, and the Cost of Capital. <i>SSRN Electronic Journal</i> , 2005, , .	0.4	80
40	Mandatory IFRS Reporting and Changes in Enforcement. <i>SSRN Electronic Journal</i> , 2012, , .	0.4	75
41	On the Economics of Mandatory Audit Partner Rotation and Tenure: Evidence from PCAOB Data. <i>Accounting Review</i> , 2021, 96, 303-331.	1.7	70
42	An International Comparison of Accounting-Based Payout Restrictions in the United States, United Kingdom and Germany. <i>Accounting and Business Research</i> , 1998, 28, 111-129.	1.0	64
43	IAS versus US GAAP: Information-Asymmetry Based Evidence from Germany's New Market. <i>SSRN Electronic Journal</i> , 2001, , .	0.4	60
44	Do Foreigners Invest Less in Poorly Governed Firms?. <i>SSRN Electronic Journal</i> , 0, , .	0.4	58
45	Why do Firms go Dark? Causes and Economic Consequences of Voluntary SEC Deregistrations. <i>SSRN Electronic Journal</i> , 2004, , .	0.4	57
46	Political Relationships, Global Financing and Corporate Transparency. <i>SSRN Electronic Journal</i> , 2003, , .	0.4	54
47	Proprietary versus Nonproprietary Disclosures: Evidence from Germany. , 2004, , 164-198.		54
48	Adopting a Label: Heterogeneity in the Economic Consequences Around IAS/IFRS Adoptions. <i>SSRN Electronic Journal</i> , 0, , .	0.4	53
49	Adoption of CSR and Sustainability Reporting Standards: Economic Analysis and Review. <i>SSRN Electronic Journal</i> , 0, , .	0.4	52
50	Cost of Capital Effects and Changes in Growth Expectations around U.S. Cross-Listings. <i>SSRN Electronic Journal</i> , 0, , .	0.4	49
51	Information Asymmetry, Information Precision, and the Cost of Capital. <i>SSRN Electronic Journal</i> , 0, , .	0.4	49
52	Accounting for financial stability: Bank disclosure and loss recognition in the financial crisis. <i>Journal of Financial Economics</i> , 2021, 141, 1188-1217.	4.6	49
53	Economic Consequences of SEC Disclosure Regulation: Evidence from the OTC Bulletin Board. <i>SSRN Electronic Journal</i> , 2004, , .	0.4	47
54	Large-sample evidence on the impact of unconventional oil and gas development on surface waters. <i>Science</i> , 2021, 373, 896-902.	6.0	46

#	ARTICLE	IF	CITATIONS
55	The role of accrual accounting in restricting dividends to shareholders. <i>European Accounting Review</i> , 1998, 7, 579-604.	2.1	43
56	Global Accounting Convergence and the Potential Adoption of IFRS by the United States: An Analysis of Economic and Policy Factors. <i>SSRN Electronic Journal</i> , 2009, , .	0.4	43
57	The Twilight Zone: OTC Regulatory Regimes and Market Quality. <i>Review of Financial Studies</i> , 2018, 31, 898-942.	3.7	42
58	Did Fair-Value Accounting Contribute to the Financial Crisis?. <i>SSRN Electronic Journal</i> , 0, , .	0.4	40
59	Reproducibility in Accounting Research: Views of the Research Community. <i>Journal of Accounting Research</i> , 2020, 58, 519-543.	2.5	39
60	Capital Market Effects of Mandatory IFRS Reporting in the EU: Empirical Evidence. <i>SSRN Electronic Journal</i> , 2007, , .	0.4	37
61	Different Approaches to Corporate Reporting Regulation: How Jurisdictions Differ and Why. <i>SSRN Electronic Journal</i> , 0, , .	0.4	33
62	The Economics of Disclosure and Financial Reporting Regulation: Evidence and Suggestions for Future Research. <i>SSRN Electronic Journal</i> , 0, , .	0.4	28
63	The Effect of Regulatory Harmonization on Cross-Border Labor Migration: Evidence from the Accounting Profession. <i>Journal of Accounting Research</i> , 2017, 55, 35-78.	2.5	27
64	The Development of Voluntary Cash Flow Statements in Germany and the Influence of International Reporting Standards. <i>Schmalenbach Business Review</i> , 2000, 52, 182-207.	0.9	24
65	Capital-Market Effects of Securities Regulation: Hysteresis, Implementation, and Enforcement. <i>SSRN Electronic Journal</i> , 0, , .	0.4	23
66	Economic Analysis of Widespread Adoption of CSR and Sustainability Reporting Standards. <i>SSRN Electronic Journal</i> , 0, , .	0.4	20
67	Comment and Discussion. <i>Brookings-Wharton Papers on Financial Services</i> , 2001, 2001, 170-178.	0.5	20
68	Discussion of ADRs, Analysts, and Accuracy: Does Cross Listing in the U.S. Improve a Firm's Information Environment and Increase Market Value?. <i>SSRN Electronic Journal</i> , 2003, , .	0.4	17
69	Proprietary versus Non-Proprietary Disclosures: Evidence from Germany. <i>SSRN Electronic Journal</i> , 2003, , .	0.4	15
70	The Role of Accounting in the German Financial System. <i>SSRN Electronic Journal</i> , 2003, , .	0.4	13
71	Cross Listing, Bonding and Firms' Reporting Incentives: A Discussion of Lang, Raedy and Wilson (JAE) Tj ETQq1 1 0.784314 rgBT /Overdo	0.4	12
72	Mandated Financial Reporting and Corporate Innovation. <i>SSRN Electronic Journal</i> , 0, , .	0.4	11

#	ARTICLE	IF	CITATIONS
73	Disclosure and the Cost of Capital: Evidence from Firms' Response to the Enron Shock. SSRN Electronic Journal, 0, , .	0.4	10
74	Accounting for Financial Stability: Lessons from the Financial Crisis and Future Challenges. SSRN Electronic Journal, 0, , .	0.4	8
75	Public Audit Oversight and Reporting Credibility: Evidence from the PCAOB Inspection Regime. SSRN Electronic Journal, 2015, , .	0.4	7
76	Proper Inferences or a Market for Excuses? The Capital-Market Effects of Mandatory IFRS Adoption. SSRN Electronic Journal, 0, , .	0.4	6
77	Accounting for Financial Stability: Bank Disclosure and Loss Recognition in the Financial Crisis. SSRN Electronic Journal, 0, , .	0.4	3
78	The Development of Voluntary Cash Flow Statements in Germany and the Influence of International Reporting Standards. SSRN Electronic Journal, 0, , .	0.4	3
79	Who Falls Prey to the Wolf of Wall Street? Investor Participation in Market Manipulation. SSRN Electronic Journal, 2017, , .	0.4	1
80	Accounting for Financial Stability: Lessons From the Financial Crisis and Future Challenges. SSRN Electronic Journal, 2018, , .	0.4	1
81	Tribute to Dieter Ordelheide. European Accounting Review, 2000, 9, 345-347.	2.1	0
82	The Twilight Zone: OTC Regulatory Regimes and Market Quality. SSRN Electronic Journal, 2013, , .	0.4	0
83	The Effect of Regulatory Harmonization on Cross-Border Labor Migration: Evidence from the Accounting Profession. SSRN Electronic Journal, 0, , .	0.4	0
84	Who Falls Prey to the Wolf of Wall Street? Investor Participation in Market Manipulation. SSRN Electronic Journal, 2018, , .	0.4	0
85	Evidence-Based Policymaking: Promise, Challenges and Opportunities for Accounting and Financial Markets Research. SSRN Electronic Journal, 0, , .	0.4	0
86	Evidence-Based Policymaking: Promise, Challenges and Opportunities for Accounting and Financial Markets Research. SSRN Electronic Journal, 0, , .	0.4	0