

Christian Leuz

List of Publications by Citations

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The third column is the impact factor (IF) of the journal, and the fourth column is the number of citations of the article.

89
papers

14,646
citations

35
h-index

98
g-index

98
ext. papers

18,681
ext. citations

2.8
avg, IF

7.14
L-index

#	Paper	IF	Citations
89	Earnings management and investor protection: an international comparison. <i>Journal of Financial Economics</i> , 2003 , 69, 505-527	6.6	2892
88	The Economic Consequences of Increased Disclosure. <i>Journal of Accounting Research</i> , 2000 , 38, 91	3.4	1396
87	Accounting Information, Disclosure, and the Cost of Capital. <i>Journal of Accounting Research</i> , 2007 , 45, 385-420	3.4	1174
86	The Importance of Reporting Incentives: Earnings Management in European Private and Public Firms. <i>Accounting Review</i> , 2006 , 81, 983-1016	3.6	890
85	Mandatory IFRS Reporting around the World: Early Evidence on the Economic Consequences. <i>Journal of Accounting Research</i> , 2008 , 46, 1085	3.4	881
84	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	3.4	721
83	The Economics of Disclosure and Financial Reporting Regulation: Evidence and Suggestions for Future Research. <i>Journal of Accounting Research</i> , 2016 , 54, 525-622	3.4	530
82	Political relationships, global financing, and corporate transparency: Evidence from Indonesia?. <i>Journal of Financial Economics</i> , 2006 , 81, 411-439	6.6	460
81	Mandatory IFRS reporting and changes in enforcement. <i>Journal of Accounting and Economics</i> , 2013 , 56, 147-177	4.7	397
80	Adopting a Label: Heterogeneity in the Economic Consequences Around IAS/IFRS Adoptions. <i>Journal of Accounting Research</i> , 2013 , 51, 495-547	3.4	391
79	IAS Versus U.S. GAAP: Information Asymmetry-Based Evidence from Germany's New Market. <i>Journal of Accounting Research</i> , 2003 , 41, 445-472	3.4	360
78	The crisis of fair-value accounting: Making sense of the recent debate. <i>Accounting, Organizations and Society</i> , 2009 , 34, 826-834	3.2	337
77	Cost of capital effects and changes in growth expectations around U.S. cross-listings. <i>Journal of Financial Economics</i> , 2009 , 93, 428-454	6.6	330
76	Do Foreigners Invest Less in Poorly Governed Firms?. <i>Review of Financial Studies</i> , 2009 , 22, 3245-3285	7	308
75	Did Fair-Value Accounting Contribute to the Financial Crisis?. <i>Journal of Economic Perspectives</i> , 2010 , 24, 93-118	9.9	277
74	Economic consequences of SEC disclosure regulation: evidence from the OTC bulletin board. <i>Journal of Accounting and Economics</i> , 2005 , 39, 233-264	4.7	277
73	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	1.8	262

72	Different approaches to corporate reporting regulation: How jurisdictions differ and why. <i>Accounting and Business Research</i> , 2010 , 40, 229-256	1.9	245
71	Why do firms go dark? Causes and economic consequences of voluntary SEC deregistrations. <i>Journal of Accounting and Economics</i> , 2008 , 45, 181-208	4.7	243
70	Economic Consequences of Financial Reporting and Disclosure Regulation: A Review and Suggestions for Future Research. <i>SSRN Electronic Journal</i> , 2008 ,	1	220
69	Information Asymmetry, Information Precision, and the Cost of Capital*. <i>Review of Finance</i> , 2012 , 16, 1-29	3.5	207
68	Capital-Market Effects of Securities Regulation: Prior Conditions, Implementation, and Enforcement. <i>Review of Financial Studies</i> , 2016 , 29, 2885-2924	7	157
67	IAS Versus U.S. GAAP: Information Asymmetry-Based Evidence from Germany's New Market. <i>Journal of Accounting Research</i> , 2003 , 41, 445-472	3.4	127
66	Was the Sarbanes-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	4.7	121
65	Do Foreigners Invest Less in Poorly Governed Firms?. <i>Review of Financial Studies</i> , 2010 , 23, 3245-3285	7	113
64	Cross listing, bonding and firms' reporting incentives: A discussion of Lang, Raedy and Wilson (2006). <i>Journal of Accounting and Economics</i> , 2006 , 42, 285-299	4.7	104
63	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	1.8	101
62	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	3.4	68
61	The Role of Accounting in the German Financial System 2004 , 450-482		59
60	Disclosure and the Cost of Capital: Evidence from Firms' Responses to the Enron Shock 2009 ,		58
59	Firms' Capital Allocation Choices, Information Quality, and the Cost of Capital. <i>SSRN Electronic Journal</i> , 2005 ,	1	51
58	Evidence-based policymaking: promise, challenges and opportunities for accounting and financial markets research**** This paper is based on my 2017 PD Leake Lecture at the ICAEW.View all notes. <i>Accounting and Business Research</i> , 2018 , 48, 582-608	1.9	45
57	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	1.9	43
56	Information Asymmetry, Information Precision, and the Cost of Capital 2009 ,		42
55	Mandatory CSR and sustainability reporting: economic analysis and literature review. <i>Review of Accounting Studies</i> , 2021 , 26, 1176	2.9	38

54	Proprietary versus Nonproprietary Disclosures: Evidence from Germany 2004 , 164-198		34
53	Capital-Market Effects of Securities Regulation: Prior Conditions, Implementation, and Enforcement 2011 ,		31
52	The role of accrual accounting in restricting dividends to shareholders. <i>European Accounting Review</i> , 1998 , 7, 579-604	2.1	30
51	Public Oversight and Reporting Credibility: Evidence from the PCAOB Audit Inspection Regime. <i>Review of Financial Studies</i> , 2020 , 33, 4532-4579	7	29
50	Do Foreigners Invest Less in Poorly Governed Firms? 2006 ,		29
49	Capital Market Effects of Mandatory IFRS Reporting in the EU: Empirical Evidence. <i>SSRN Electronic Journal</i> , 2007 ,	1	28
48	International Differences in the Cost of Equity Capital: Do Legal Institutions and Securities Regulation Matter?. <i>SSRN Electronic Journal</i> , 2004 ,	1	28
47	Mandatory IFRS Reporting and Changes in Enforcement. <i>SSRN Electronic Journal</i> , 2012 ,	1	25
46	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 ,	1	25
45	The Twilight Zone: OTC Regulatory Regimes and Market Quality. <i>Review of Financial Studies</i> , 2018 , 31, 898-942	7	24
44	Public Audit Oversight and Reporting Credibility: Evidence from the PCAOB Inspection Regime 2015 ,		23
43	Accounting Information, Disclosure, and the Cost of Capital. <i>SSRN Electronic Journal</i> , 2006 ,	1	23
42	Adoption of CSR and Sustainability Reporting Standards: Economic Analysis and Review. <i>SSRN Electronic Journal</i> , 2019 ,	1	20
41	Did Fair-Value Accounting Contribute to the Financial Crisis? 2009 ,		20
40	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	18
39	Investor Protection and Earnings Management: An International Comparison. <i>SSRN Electronic Journal</i> , 2001 ,	1	18
38	The Economic Consequences of Increased Disclosure. <i>SSRN Electronic Journal</i> , 1999 ,	1	18
37	Reporting Regulation and Corporate Innovation 2019 ,		17

36	Adopting a Label: Heterogeneity in the Economic Consequences Around IAS/IFRS Adoptions. <i>SSRN Electronic Journal</i> , 2012 ,	1	17
35	Comment and Discussion. <i>Brookings-Wharton Papers on Financial Services</i> , 2001 , 2001, 170-178		17
34	The Economics and Politics of Accounting 2004 ,		16
33	Mandatory CSR and Sustainability Reporting: Economic Analysis and Literature Review 2019 ,		15
32	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	3-4	15
31	Information Asymmetry, Information Precision, and the Cost of Capital. <i>SSRN Electronic Journal</i> , 2008 ,	1	15
30	Mandatory IFRS Reporting Around the World: Early Evidence on the Economic Consequences. <i>SSRN Electronic Journal</i> , 2008 ,	1	15
29	The Importance of Reporting Incentives: Earnings Management in European Private and Public Firms. <i>SSRN Electronic Journal</i> , 2004 ,	1	15
28	Reproducibility in Accounting Research: Views of the Research Community. <i>Journal of Accounting Research</i> , 2020 , 58, 519-543	3-4	13
27	Cost of Capital Effects and Changes in Growth Expectations around U.S. Cross-Listings. <i>SSRN Electronic Journal</i> , 2008 ,	1	13
26	On the Economics of Mandatory Audit Partner Rotation and Tenure: Evidence from PCAOB Data. <i>Accounting Review</i> , 2021 , 96, 303-331	3.6	12
25	Why do Firms go Dark? Causes and Economic Consequences of Voluntary SEC Deregistrations. <i>SSRN Electronic Journal</i> , 2004 ,	1	11
24	Economic Analysis of Widespread Adoption of CSR and Sustainability Reporting Standards. <i>SSRN Electronic Journal</i> , 2018 ,	1	9
23	Economic Consequences of SEC Disclosure Regulation: Evidence from the OTC Bulletin Board. <i>SSRN Electronic Journal</i> , 2004 ,	1	8
22	Mandated Financial Reporting and Corporate Innovation. <i>SSRN Electronic Journal</i> ,	1	7
21	Accounting for financial stability: Bank disclosure and loss recognition in the financial crisis. <i>Journal of Financial Economics</i> , 2021 ,	6.6	7
20	The Twilight Zone: OTC Regulatory Regimes and Market Quality 2013 ,		6
19	Capital-Market Effects of Securities Regulation: Hysteresis, Implementation, and Enforcement. <i>SSRN Electronic Journal</i> , 2011 ,	1	6

18	Political Relationships, Global Financing and Corporate Transparency. <i>SSRN Electronic Journal</i> , 2003	1	6
17	IAS versus US GAAP: Information-Asymmetry Based Evidence from Germany's New Market. <i>SSRN Electronic Journal</i> , 2001 ,	1	6
16	Evidence-Based Policymaking: Promise, Challenges and Opportunities for Accounting and Financial Markets Research 2018 ,		6
15	Large-sample evidence on the impact of unconventional oil and gas development on surface waters. <i>Science</i> , 2021 , 373, 896-902	33-3	6
14	Accounting for Financial Stability: Lessons from the Financial Crisis and Future Challenges. <i>SSRN Electronic Journal</i> , 2019 ,	1	5
13	Public Audit Oversight and Reporting Credibility: Evidence from the PCAOB Inspection Regime. <i>SSRN Electronic Journal</i> , 2015 ,	1	5
12	The Role of Accounting in the German Financial System. <i>SSRN Electronic Journal</i> , 2003 ,	1	5
11	The Economics of Disclosure and Financial Reporting Regulation: Evidence and Suggestions for Future Research. <i>SSRN Electronic Journal</i> , 2015 ,	1	4
10	Proper Inferences or a Market for Excuses? The Capital-Market Effects of Mandatory IFRS Adoption. <i>SSRN Electronic Journal</i> ,	1	4
9	Different Approaches to Corporate Reporting Regulation: How Jurisdictions Differ and Why. <i>SSRN Electronic Journal</i> , 2010 ,	1	3
8	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 ,	1	3
7	Accounting for Financial Stability: Bank Disclosure and Loss Recognition in the Financial Crisis. <i>SSRN Electronic Journal</i> ,	1	3
6	The Effect of Regulatory Harmonization on Cross-border Labor Migration: Evidence from the Accounting Profession 2015 ,		2
5	Proprietary versus Non-Proprietary Disclosures: Evidence from Germany. <i>SSRN Electronic Journal</i> , 2003 ,	1	2
4	Disclosure and the Cost of Capital: Evidence from Firms' Response to the Enron Shock. <i>SSRN Electronic Journal</i> ,	1	2
3	Did Fair-Value Accounting Contribute to the Financial Crisis?. <i>SSRN Electronic Journal</i> , 2009 ,	1	1
2	Accounting for Financial Stability: Lessons From the Financial Crisis and Future Challenges. <i>SSRN Electronic Journal</i> , 2018 ,	1	1
1	Tribute to Dieter Ordelheide. <i>European Accounting Review</i> , 2000 , 9, 345-347	2.1	

