

# Christian Leuz

## List of Publications by Year in Descending Order

**Source:** <https://exaly.com/author-pdf/9274172/christian-leuz-publications-by-year.pdf>

**Version:** 2024-04-24

This document has been generated based on the publications and citations recorded by exaly.com. For the latest version of this publication list, visit the link given above.

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	On the Economics of Mandatory Audit Partner Rotation and Tenure: Evidence from PCAOB Data. <i>Accounting Review</i> , <b>2021</b> , 96, 303-331	3.6	12
88	Accounting for financial stability: Bank disclosure and loss recognition in the financial crisis. <i>Journal of Financial Economics</i> , <b>2021</b> ,	6.6	7
87	Mandatory CSR and sustainability reporting: economic analysis and literature review. <i>Review of Accounting Studies</i> , <b>2021</b> , 26, 1176	2.9	38
86	Large-sample evidence on the impact of unconventional oil and gas development on surface waters. <i>Science</i> , <b>2021</b> , 373, 896-902	33.3	6
85	Reproducibility in Accounting Research: Views of the Research Community. <i>Journal of Accounting Research</i> , <b>2020</b> , 58, 519-543	3.4	13
84	Public Oversight and Reporting Credibility: Evidence from the PCAOB Audit Inspection Regime. <i>Review of Financial Studies</i> , <b>2020</b> , 33, 4532-4579	7	29
83	Accounting for Financial Stability: Lessons from the Financial Crisis and Future Challenges. <i>SSRN Electronic Journal</i> , <b>2019</b> ,	1	5
82	Mandatory CSR and Sustainability Reporting: Economic Analysis and Literature Review <b>2019</b> ,		15
81	Adoption of CSR and Sustainability Reporting Standards: Economic Analysis and Review. <i>SSRN Electronic Journal</i> , <b>2019</b> ,	1	20
80	Reporting Regulation and Corporate Innovation <b>2019</b> ,		17
79	The Twilight Zone: OTC Regulatory Regimes and Market Quality. <i>Review of Financial Studies</i> , <b>2018</b> , 31, 898-942	7	24
78	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> , <b>2018</b> , 48, 582-608	1.9	45
77	Economic Analysis of Widespread Adoption of CSR and Sustainability Reporting Standards. <i>SSRN Electronic Journal</i> , <b>2018</b> ,	1	9
76	Accounting for Financial Stability: Lessons From the Financial Crisis and Future Challenges. <i>SSRN Electronic Journal</i> , <b>2018</b> ,	1	1
75	Evidence-Based Policymaking: Promise, Challenges and Opportunities for Accounting and Financial Markets Research <b>2018</b> ,		6
74	The Effect of Regulatory Harmonization on Cross-Border Labor Migration: Evidence from the Accounting Profession. <i>Journal of Accounting Research</i> , <b>2017</b> , 55, 35-78	3.4	15
73	Capital-Market Effects of Securities Regulation: Prior Conditions, Implementation, and Enforcement. <i>Review of Financial Studies</i> , <b>2016</b> , 29, 2885-2924	7	157

72	The Economics of Disclosure and Financial Reporting Regulation: Evidence and Suggestions for Future Research. <i>Journal of Accounting Research</i> , <b>2016</b> , 54, 525-622	3-4	530
71	The Effect of Regulatory Harmonization on Cross-border Labor Migration: Evidence from the Accounting Profession <b>2015</b> ,		2
70	Public Audit Oversight and Reporting Credibility: Evidence from the PCAOB Inspection Regime <b>2015</b> ,		23
69	Public Audit Oversight and Reporting Credibility: Evidence from the PCAOB Inspection Regime. <i>SSRN Electronic Journal</i> , <b>2015</b> ,	1	5
68	The Economics of Disclosure and Financial Reporting Regulation: Evidence and Suggestions for Future Research. <i>SSRN Electronic Journal</i> , <b>2015</b> ,	1	4
67	Mandatory IFRS reporting and changes in enforcement. <i>Journal of Accounting and Economics</i> , <b>2013</b> , 56, 147-177	4-7	397
66	Adopting a Label: Heterogeneity in the Economic Consequences Around IAS/IFRS Adoptions. <i>Journal of Accounting Research</i> , <b>2013</b> , 51, 495-547	3-4	391
65	The Twilight Zone: OTC Regulatory Regimes and Market Quality <b>2013</b> ,		6
64	Information Asymmetry, Information Precision, and the Cost of Capital*. <i>Review of Finance</i> , <b>2012</b> , 16, 1-29	3-5	207
63	Mandatory IFRS Reporting and Changes in Enforcement. <i>SSRN Electronic Journal</i> , <b>2012</b> ,	1	25
62	Adopting a Label: Heterogeneity in the Economic Consequences Around IAS/IFRS Adoptions. <i>SSRN Electronic Journal</i> , <b>2012</b> ,	1	17
61	Capital-Market Effects of Securities Regulation: Hysteresis, Implementation, and Enforcement. <i>SSRN Electronic Journal</i> , <b>2011</b> ,	1	6
60	Capital-Market Effects of Securities Regulation: Prior Conditions, Implementation, and Enforcement <b>2011</b> ,		31
59	Different Approaches to Corporate Reporting Regulation: How Jurisdictions Differ and Why. <i>SSRN Electronic Journal</i> , <b>2010</b> ,	1	3
58	Global Accounting Convergence and the Potential Adoption of IFRS by the U.S. (Part I): Conceptual Underpinnings and Economic Analysis. <i>Accounting Horizons</i> , <b>2010</b> , 24, 355-394	1.8	262
57	Do Foreigners Invest Less in Poorly Governed Firms?. <i>Review of Financial Studies</i> , <b>2010</b> , 23, 3245-3285	7	113
56	Different approaches to corporate reporting regulation: How jurisdictions differ and why. <i>Accounting and Business Research</i> , <b>2010</b> , 40, 229-256	1.9	245
55	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> , <b>2010</b> , 24, 567-588	1.8	101

54	Did Fair-Value Accounting Contribute to the Financial Crisis?. <i>Journal of Economic Perspectives</i> , <b>2010</b> , 24, 93-118	9.9	277
53	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> , <b>2009</b> ,	1	25
52	Did Fair-Value Accounting Contribute to the Financial Crisis?. <i>SSRN Electronic Journal</i> , <b>2009</b> ,	1	1
51	Do Foreigners Invest Less in Poorly Governed Firms?. <i>Review of Financial Studies</i> , <b>2009</b> , 22, 3245-3285	7	308
50	Cost of capital effects and changes in growth expectations around U.S. cross-listings. <i>Journal of Financial Economics</i> , <b>2009</b> , 93, 428-454	6.6	330
49	The crisis of fair-value accounting: Making sense of the recent debate. <i>Accounting, Organizations and Society</i> , <b>2009</b> , 34, 826-834	3.2	337
48	Did Fair-Value Accounting Contribute to the Financial Crisis? <b>2009</b> ,		20
47	Information Asymmetry, Information Precision, and the Cost of Capital <b>2009</b> ,		42
46	Disclosure and the Cost of Capital: Evidence from Firms' Responses to the Enron Shock <b>2009</b> ,		58
45	Why do firms go dark? Causes and economic consequences of voluntary SEC deregistrations. <i>Journal of Accounting and Economics</i> , <b>2008</b> , 45, 181-208	4.7	243
44	Cost of Capital Effects and Changes in Growth Expectations around U.S. Cross-Listings. <i>SSRN Electronic Journal</i> , <b>2008</b> ,	1	13
43	Information Asymmetry, Information Precision, and the Cost of Capital. <i>SSRN Electronic Journal</i> , <b>2008</b> ,	1	15
42	Economic Consequences of Financial Reporting and Disclosure Regulation: A Review and Suggestions for Future Research. <i>SSRN Electronic Journal</i> , <b>2008</b> ,	1	220
41	Mandatory IFRS Reporting Around the World: Early Evidence on the Economic Consequences. <i>SSRN Electronic Journal</i> , <b>2008</b> ,	1	15
40	Mandatory IFRS Reporting around the World: Early Evidence on the Economic Consequences. <i>Journal of Accounting Research</i> , <b>2008</b> , 46, 1085	3.4	881
39	Capital Market Effects of Mandatory IFRS Reporting in the EU: Empirical Evidence. <i>SSRN Electronic Journal</i> , <b>2007</b> ,	1	28
38	Accounting Information, Disclosure, and the Cost of Capital. <i>Journal of Accounting Research</i> , <b>2007</b> , 45, 385-420	3.4	1174
37	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> , <b>2007</b> , 44, 146-165	4.7	121

36	Political relationships, global financing, and corporate transparency: Evidence from Indonesia?. <i>Journal of Financial Economics</i> , <b>2006</b> , 81, 411-439	6.6	460
35	The Importance of Reporting Incentives: Earnings Management in European Private and Public Firms. <i>Accounting Review</i> , <b>2006</b> , 81, 983-1016	3.6	890
34	Cross listing, bonding and firms' reporting incentives: A discussion of Lang, Raedy and Wilson (2006). <i>Journal of Accounting and Economics</i> , <b>2006</b> , 42, 285-299	4.7	104
33	Accounting Information, Disclosure, and the Cost of Capital. <i>SSRN Electronic Journal</i> , <b>2006</b> ,	1	23
32	Do Foreigners Invest Less in Poorly Governed Firms? <b>2006</b> ,		29
31	International Differences in the Cost of Equity Capital: Do Legal Institutions and Securities Regulation Matter?. <i>Journal of Accounting Research</i> , <b>2006</b> , 44, 485-531	3.4	721
30	Economic consequences of SEC disclosure regulation: evidence from the OTC bulletin board. <i>Journal of Accounting and Economics</i> , <b>2005</b> , 39, 233-264	4.7	277
29	Firms' Capital Allocation Choices, Information Quality, and the Cost of Capital. <i>SSRN Electronic Journal</i> , <b>2005</b> ,	1	51
28	Why do Firms go Dark? Causes and Economic Consequences of Voluntary SEC Deregistrations. <i>SSRN Electronic Journal</i> , <b>2004</b> ,	1	11
27	Economic Consequences of SEC Disclosure Regulation: Evidence from the OTC Bulletin Board. <i>SSRN Electronic Journal</i> , <b>2004</b> ,	1	8
26	The Importance of Reporting Incentives: Earnings Management in European Private and Public Firms. <i>SSRN Electronic Journal</i> , <b>2004</b> ,	1	15
25	International Differences in the Cost of Equity Capital: Do Legal Institutions and Securities Regulation Matter?. <i>SSRN Electronic Journal</i> , <b>2004</b> ,	1	28
24	The Role of Accounting in the German Financial System <b>2004</b> , 450-482		59
23	The Economics and Politics of Accounting <b>2004</b> ,		16
22	Proprietary versus Nonproprietary Disclosures: Evidence from Germany <b>2004</b> , 164-198		34
21	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> , <b>2003</b> ,	1	3
20	The Role of Accounting in the German Financial System. <i>SSRN Electronic Journal</i> , <b>2003</b> ,	1	5
19	Proprietary versus Non-Proprietary Disclosures: Evidence from Germany. <i>SSRN Electronic Journal</i> , <b>2003</b> ,	1	2

18	Political Relationships, Global Financing and Corporate Transparency. <i>SSRN Electronic Journal</i> , <b>2003</b>	1	6
17	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> , <b>2003</b> , 41, 347-362	3.4	68
16	IAS Versus U.S. GAAP: Information AsymmetryBased Evidence from Germany's New Market. <i>Journal of Accounting Research</i> , <b>2003</b> , 41, 445-472	3.4	127
15	IAS Versus U.S. GAAP: Information AsymmetryBased Evidence from Germany's New Market. <i>Journal of Accounting Research</i> , <b>2003</b> , 41, 445-472	3.4	360
14	Earnings management and investor protection: an international comparison. <i>Journal of Financial Economics</i> , <b>2003</b> , 69, 505-527	6.6	2892
13	Investor Protection and Earnings Management: An International Comparison. <i>SSRN Electronic Journal</i> , <b>2001</b> ,	1	18
12	IAS versus US GAAP: Information-Asymmetry Based Evidence from Germany's New Market. <i>SSRN Electronic Journal</i> , <b>2001</b> ,	1	6
11	Comment and Discussion. <i>Brookings-Wharton Papers on Financial Services</i> , <b>2001</b> , 2001, 170-178		17
10	Tribute to Dieter Ordelheide. <i>European Accounting Review</i> , <b>2000</b> , 9, 345-347	2.1	
9	The Development of Voluntary Cash Flow Statements in Germany and the Influence of International Reporting Standards. <i>Schmalenbach Business Review</i> , <b>2000</b> , 52, 182-207	0.9	18
8	The Economic Consequences of Increased Disclosure. <i>Journal of Accounting Research</i> , <b>2000</b> , 38, 91	3.4	1396
7	The Economic Consequences of Increased Disclosure. <i>SSRN Electronic Journal</i> , <b>1999</b> ,	1	18
6	The role of accrual accounting in restricting dividends to shareholders. <i>European Accounting Review</i> , <b>1998</b> , 7, 579-604	2.1	30
5	An International Comparison of Accounting-Based Payout Restrictions in the United States, United Kingdom and Germany. <i>Accounting and Business Research</i> , <b>1998</b> , 28, 111-129	1.9	43
4	Disclosure and the Cost of Capital: Evidence from Firms' Response to the Enron Shock. <i>SSRN Electronic Journal</i> ,	1	2
3	Proper Inferences or a Market for Excuses? The Capital-Market Effects of Mandatory IFRS Adoption. <i>SSRN Electronic Journal</i> ,	1	4
2	Mandated Financial Reporting and Corporate Innovation. <i>SSRN Electronic Journal</i> ,	1	7
1	Accounting for Financial Stability: Bank Disclosure and Loss Recognition in the Financial Crisis. <i>SSRN Electronic Journal</i> ,	1	3

