The consequences of protecting audit partners†perso liability

Journal of Accounting and Economics

54, 154-173

DOI: 10.1016/j.jacceco.2012.06.002

Citation Report

#	Article	IF	CITATIONS
1	Audit Reporting for Going-Concern Uncertainty: A Research Synthesis. Auditing, 2013, 32, 353-384.	1.0	228
2	PORC Audit Firms and IPO Client Quality: An Empirical Study of Rent-Seeking and Reputation-Based Explanations. China Accounting and Finance Review, 2013, 15, 1.	0.1	1
3	Productivity Analysis of UK Auditing Firms. Australian Accounting Review, 2014, 24, 381-393.	2.5	7
4	The association between PCAOB-identified audit deficiencies and small audit firms' characteristics. Managerial Auditing Journal, 2014, 29, 717-735.	1.4	10
5	Audit committee financial expertise and earnings management: The role of status. Journal of Accounting and Economics, 2014, 58, 208-230.	1.7	339
6	A review of archival auditing research. Journal of Accounting and Economics, 2014, 58, 275-326.	1.7	1,806
7	Future Nonaudit Service Fees and Audit Quality. Contemporary Accounting Research, 2014, 31, 681-712.	1.5	74
8	Auditor Reputation Under Different Negligence Regimes. Abacus, 2015, 51, 356-378.	0.9	17
9	Did the 2007 PCAOB Disciplinary Order against Deloitte Impose Actual Costs on the Firm or Improve Its Audit Quality?. Accounting Review, 2015, 90, 405-441.	1.7	108
10	Does the transformation of accounting firms' organizational form improve audit quality? Evidence from China. China Journal of Accounting Research, 2015, 8, 279-293.	0.9	13
11	Are External Auditors Concerned About Cyber Incidents? Evidence from Audit Fees. SSRN Electronic Journal, 2016, , .	0.4	9
12	Auditor Size and Going Concern Reporting. SSRN Electronic Journal, 2016, , .	0.4	1
13	Reputational Implications for Partners After a Major Audit Failure: Evidence from China. Journal of Business Ethics, 2016, 138, 703-722.	3.7	74
14	Legal Liability, Government Intervention, and Auditor Behavior: Evidence from Structural Reform of Audit Firms in China. European Accounting Review, 2017, 26, 61-95.	2.1	43
15	Why regulate private firm disclosure and auditing?. Accounting and Business Research, 2017, 47, 473-502.	1.0	153
16	Regulatory oversight and auditor market share. Journal of Accounting and Economics, 2017, 63, 262-287.	1.7	91
17	Regulatory investigations of audit partners and audit quality improvement. China Journal of Accounting Studies, 2017, 5, 275-293.	0.3	2
18	Secrecy Culture and Audit Opinion: Some International Evidence. Journal of International Financial Management and Accounting, 2017, 28, 274-307.	3.7	21

ATION RED

#	Article	IF	CITATIONS
19	Proactive Financial Reporting Enforcement: Audit Fee and Financial Reporting Quality Effects. SSRN Electronic Journal, 0, , .	0.4	5
20	Financial Distress, Investment Opportunity, and the Contagion Effect of Low Audit Quality: Evidence from China. Journal of Business Ethics, 2018, 147, 565-593.	3.7	29
21	Incorrect Inferences When Using Residuals as Dependent Variables. Journal of Accounting Research, 2018, 56, 751-796.	2.5	426
22	The impact of litigation risk on the association between audit quality and auditor size: Evidence from China. Journal of International Financial Management and Accounting, 2018, 29, 280-311.	3.7	10
23	Social Trust and Auditor Reporting Conservatism. Journal of Business Ethics, 2018, 153, 1083-1108.	3.7	48
24	AuditorÃas a demanda de la minoria societaria: un análisis empÃrico. Revista Espanola De Financiacion Y Contabilidad, 2018, 47, 242-279.	0.3	0
25	Economic consequences of administrative penalties on violations by IPO sponsor representatives. China Journal of Accounting Studies, 2018, 6, 527-554.	0.3	1
26	Transparency and the audit industry? Not in the U.S. Evidence on audit production costs, profitability and partner compensation from the U.K Research in Accounting Regulation, 2018, 30, 73-81.	0.6	2
27	Auditor Size and Going Concern Reporting. Auditing, 2018, 37, 1-25.	1.0	47
28	Are Audit Fees and Audit Quality Affected When Lead Auditors Accept Responsibility for Work Performed by Other Auditors?. SSRN Electronic Journal, 0, , .	0.4	5
29	Uncertainty avoidance and the timing of employee stock option exercise. Journal of International Business Studies, 2019, 50, 740-757.	4.6	14
30	Relationship-Based Resource Allocations: Evidence from the Use of "Guanxi―during SEOs. Journal of Financial and Quantitative Analysis, 2019, 54, 1193-1230.	2.0	23
31	Perceived Audit Quality and Firm Value: Evidence From Investors' Reaction to the Revelation of Limiting Liability Agreements in Audit Engagement Letters. SSRN Electronic Journal, 2019, , .	0.4	0
32	The Effects of the Extant Clauses Limiting Auditor Liability on Audit Fees and Overall Reporting Quality. Journal of Empirical Legal Studies, 2019, 16, 381-410.	0.5	5
33	Audit quality, media coverage, environmental, social, and governance disclosure and firm investment efficiency. International Journal of Accounting and Information Management, 2019, 28, 45-72.	2.1	59
34	The Loss of Information Associated with Binary Audit Reports: Evidence from Auditors' Internal Control and Going Concern Opinions. Contemporary Accounting Research, 2019, 36, 1461-1500.	1.5	29
35	Audit Partnersâ \in ™ Risk Tolerance and the Impact on Audit Quality. SSRN Electronic Journal, 0, , .	0.4	7
36	Fee competition among Big 4 auditors and audit quality. Review of Quantitative Finance and Accounting, 2019, 52, 403-438.	0.8	29

#	Article	IF	CITATIONS
37	Decentralization and Firm Investments: Evidence from China. International Review of Finance, 2019, 19, 287-313.	1.1	3
38	Does CEO-Auditor Dialect Sharing Impair Pre-IPO Audit Quality? Evidence from China. Journal of Business Ethics, 2019, 156, 699-735.	3.7	32
39	Controlling Shareholder's Share Pledging and Firm's Auditor Choice. Emerging Markets Finance and Trade, 2020, 56, 750-770.	1.7	16
40	Proactive Financial Reporting Enforcement: Audit Fees and Financial Reporting Quality Effects. Accounting Review, 2020, 95, 167-197.	1.7	30
41	Implications of the Joint Provision of CSR Assurance and Financial Audit for Auditors' Assessment of Goingâ€Concern Risk. Contemporary Accounting Research, 2020, 37, 1248-1289.	1.5	56
42	The Changing Landscape of Auditors' Liability. Journal of Law and Economics, 2020, 63, 367-410.	0.6	12
43	Group audits: Are audit quality and price associated with the Lead auditor's decision to accept responsibility?. Journal of Accounting and Public Policy, 2020, 39, 106718.	1.1	9
44	The effect of auditor litigation risk on clients' access to bank debt: Evidence from a quasi-experiment. Journal of Accounting and Economics, 2021, 71, 101354.	1.7	20
45	The inevitable disclosure doctrine and CEO risk-taking incentives. Asia-Pacific Journal of Accounting and Economics, 2023, 30, 120-138.	0.7	1
46	Regulation Risk and Auditors' Reporting Conservatism: Evidence from Chinese Comment Letters. SSRN Electronic Journal, 0, , .	0.4	0
47	Auditor Legal Liability and Stock Price Crash Risk: Evidence from Organizational Transformation of Chinese Audit Firms. SSRN Electronic Journal, 0, , .	0.4	0
48	Auditor University Education: Does it Matter?. European Accounting Review, 2022, 31, 787-818.	2.1	9
49	The Impact of Partners' Economic Incentives on Audit Quality in Big 4 Partnerships. Accounting Review, 2021, 96, 129-152.	1.7	10
50	Legal liability, audit manpower allocation and audit quality: Evidence from Japan. International Journal of Auditing, 2021, 25, 426-441.	0.9	0
51	Institutional investor inattention and audit quality. Journal of Accounting and Public Policy, 2021, 40, 106857.	1.1	6
52	Protectionism through legislative layering: Implications for auditors and investors. Journal of International Business Policy, 2022, 5, 363-383.	3.5	7
53	Management's Undue Influence over Audit Committee Members: Evidence from Auditor Reporting and Opinion Shopping. Auditing, 2022, 41, 49-74.	1.0	4
54	It's a Small World: The Importance of Social Connections with Auditors to Mutual Fund Managers' Portfolio Decisions. Journal of Accounting Research, 2022, 60, 901-963.	2.5	19

#	Article	IF	CITATIONS
55	How Does Reciprocal Rent-Seeking Between Politicians and Auditors Influence Audit Quality? Evidence from China. Accounting Horizons, 2022, 36, 103-126.	1.1	0
56	Do Alma Mater Ties Between the Auditor and Audit Committee Affect Audit Quality? [*] . Contemporary Accounting Research, 2022, 39, 371-403.	1.5	4
57	Enforcement Theory, ESG, and Geopolitical Issues. Advances in E-Business Research Series, 2021, , 1-41.	0.2	0
58	Is an Auditors' Propensity to Issue Going Concern Opinions Related to Audit Quality?. SSRN Electronic Journal, 0, , .	0.4	3
59	The Effect of Auditor Litigation Risk on Client Access to Bank Debt: Evidence from a Quasi-Experiment. SSRN Electronic Journal, 0, , .	0.4	2
60	Accounting by Private Firms: Empirical Evidence, Data, and Research Perspectives. SSRN Electronic Journal, 0, , .	0.4	5
61	A Review of the Archival Literature on Audit Partners. Accounting Horizons, 2018, 32, 1-35.	1.1	231
62	State Liability Regimes within the United States and Auditor Reporting. Accounting Review, 2016, 91, 1545-1575.	1.7	45
63	Political Connections, Audit Opinions, and Auditor Choice: Evidence from the Ouster of Government Officers. Auditing, 2017, 36, 91-114.	1.0	24
64	Are External Auditors Concerned about Cyber Incidents? Evidence from Audit Fees. Auditing, 2020, 39, 151-171.	1.0	40
65	The Effect of Audit Duality on Audit Quality. Journal of International Accounting Research, 2020, 19, 65-89.	0.5	6
66	Limited Liability and Moral Hazard Implications – An Alternative Reading of the Financial Crisis Proceedings - Academy of Management, 2013, 2013, 16382.	0.0	1
67	Joint and several liability, litigation preconditions and audit quality. China Journal of Accounting Studies, 2020, 8, 575-598.	0.3	1
68	Limited Liability and Moral Hazard Implications: An Alternative Reading of the Financial Crisis. SSRN Electronic Journal, 0, , .	0.4	0
69	Do Extant Clauses Limiting Auditor Liability Impair Reporting Quality?. SSRN Electronic Journal, 0, , .	0.4	0
70	National Culture and the Timing of Employee Stock Option Exercise. SSRN Electronic Journal, 0, , .	0.4	0
71	Professional liability insurance contracts for auditors: differential pricing and the audit quality effect. China Journal of Accounting Studies, 2020, 8, 331-348.	0.3	2
72	How Do Auditors Respond to Corporate Innovation Activities —Evidence from Chinese Listed Companies. American Journal of Industrial and Business Management, 2020, 10, 167-190.	0.4	0

#	Article	IF	CITATIONS
73	A Machine Learning Approach of Measuring Audit Quality: Evidence From China. SSRN Electronic Journal, 0, , .	0.4	2
74	Inferring Quality of U.S. Audit Partners through Their Houses. SSRN Electronic Journal, 0, , .	0.4	2
75	Deferred Tax Asset Valuation Allowances and Auditors' Going Concern Evaluations. SSRN Electronic Journal, 0, , .	0.4	1
76	Private firm accounting: the European reporting environment, data and research perspectives. Accounting and Business Research, 2023, 53, 38-82.	1.0	22
77	Does litigation risk increase audit effort?. Asia-Pacific Journal of Accounting and Economics, 2023, 30, 951-970.	0.7	0
78	Can Reform of Information Disclosure by an Exchange Restrain Corporate Fraud? Evidence from China*. Asia-Pacific Journal of Financial Studies, 2022, 51, 223-255.	0.6	0
79	Deferred Tax Asset Valuation Allowances and Auditors' Going Concern Evaluations. Auditing, 0, , .	1.0	1
80	Regulatory risk and auditors' reporting conservatism: Evidence from Chinese comment letters. Journal of Accounting and Public Policy, 2022, 41, 106997.	1.1	9
81	Equity Incentives and Audit Partner Reporting Decisions for Private Company Audits. SSRN Electronic Journal, 0, , .	0.4	1
82	On the Dual Role of Foreign Directors: New Insights from the Russian Boards. Journal of International Accounting Research, 2022, 21, 73-101.	0.5	2
83	The informational role of audit partner industry specialization. Review of Quantitative Finance and Accounting, 0, , .	0.8	1
84	The Effect of Audit Partner Diversity on Audit Quality: Evidence from China. Abacus, 2023, 59, 340-380.	0.9	3
85	StoneRidge Investment Partners v. Scientific Atlanta: A Test of Auditor Litigation Risk. Journal of Business Ethics, 0, , .	3.7	1
86	Short selling and the independence of <scp>businessâ€related</scp> analysts: Evidence from an emerging market. Accounting and Finance, 2023, 63, 3297-3323.	1.7	0
87	Risk-preparedness mechanism and audit quality: Evidence from mandatory increase of professional indemnity insurance and professional risk fund. China Journal of Accounting Research, 2022, , 100284.	0.9	0