The impact of increased disclosure requirements and the practices on earnings management through the reserve

Review of Accounting Studies 20, 436-469

DOI: 10.1007/s11142-014-9302-y

Citation Report

#	Article	IF	CITATIONS
1	FIN 48 and Multistate Income Tax Uncertainty. SSRN Electronic Journal, 0, , .	0.4	5
2	Tax Risk and the Cost of Equity Capital. SSRN Electronic Journal, 0, , .	0.4	31
3	Tax Risk and Corporate Cash Holdings. SSRN Electronic Journal, 2013, , .	0.4	10
4	Rolling the Dice: When Does Tax Avoidance Result in Tax Uncertainty?. SSRN Electronic Journal, 0, , .	0.4	21
5	Do Auditor-Provided Tax Services Improve Estimates of Tax Reserves in the Post-SOX and Post-FIN 48 Periods?. SSRN Electronic Journal, 2015, , .	0.4	0
6	One Size Does Not Fit All: How the Uniform Rules of FIN 48 Affect the Relevance of Income Tax Accounting. SSRN Electronic Journal, 0, , .	0.4	7
7	The Effect of Voluntary Clawback Adoptions on Corporate Tax Policy. SSRN Electronic Journal, 0, , .	0.4	2
8	Assessing Tax Risk: Practitioner Perspectives. SSRN Electronic Journal, 0, , .	0.4	26
9	The Consistency of Mandatory and Voluntary Management Earnings Forecasts and Implications for Analyst and Investor Information Processing. SSRN Electronic Journal, 2016, , .	0.4	3
10	Analystss Earnings Surprise Components and Future Earnings Performance. SSRN Electronic Journal, 2016, , .	0.4	1
11	The Smoothing and Informativeness of GAAP Effective Tax Rates. SSRN Electronic Journal, 0, , .	0.4	3
12	Nonrecurring Income Taxes: Do Analysts and Investors Identify and Adjust for Transitory Tax Expense Items?. SSRN Electronic Journal, 0, , .	0.4	4
13	One Size Does Not Fit All: How the Uniform Rules of FIN 48 Affect the Relevance of Income Tax Accounting. Accounting Review, 2016, 91, 1195-1217.	1.7	71
14	Do Firms Use Tax Reserves to Meet Analysts' Forecasts? Evidence from the Pre―and Postâ€< scp>FIN48 Periods. Contemporary Accounting Research, 2016, 33, 1044-1074.	1.5	75
15	Measuring income tax accrual quality. Review of Accounting Studies, 2016, 21, 89-139.	3.1	48
16	The taxman cometh: Does tax uncertainty affect corporate cash holdings?. Review of Accounting Studies, 2017, 22, 1198-1228.	3.1	173
17	Market Response to FIN 48 Adoption: A Debt Covenant Theory. Advances in Taxation, 2017, , 1-36.	0.3	0
18	Banks as Tax Planning Intermediaries. SSRN Electronic Journal, 0, , .	0.4	2

#	ARTICLE	IF	CITATIONS
19	Earnings Management through Tax Reserves and Auditor-Provided Tax Services. Accounting and Finance Research, 2017, 6, 217.	0.2	O
20	How Does CEO Tenure Affect Corporate Income Tax Planning and Financial Reporting Decisions?. SSRN Electronic Journal, 0, , .	0.4	6
21	The Value of International Income-Shifting Opportunities to U.S. Multinational Firms. SSRN Electronic Journal, 2017, , .	0.4	0
22	Does <scp>FIN</scp> 48 Improve Firms' Estimates of Tax Reserves?. Contemporary Accounting Research, 2018, 35, 1395-1429.	1.5	29
23	FIN48 and Income Tax-based Earnings Management: Evidence from the Deferred Tax Asset Valuation Allowance. Advances in Taxation, 2018, , 29-50.	0.3	1
24	How Far is Too Far? The Influence of Moral Disengagement, CFO Characteristics, and Auditor Attentiveness on FIN 48 Earnings Management. SSRN Electronic Journal, 0, , .	0.4	0
25	Trends in Tax-Related Litigation and D&O Insurance Pricing: Did Increased Tax Risk Affect Litigation Costs?. SSRN Electronic Journal, 2018, , .	0.4	0
26	Does Tax Disclosure Affect Corporate Innovation? A Cross-Country Examination. SSRN Electronic Journal, 2018, , .	0.4	2
27	Tax avoidance, tax risk and the cost of debt in a bank-dominated economy. Managerial Auditing Journal, 2018, 33, 683-699.	1.4	17
28	Uncertain tax benefits, international tax risk, and audit specialization: Evidence from US multinational firms. International Journal of Auditing, 2018, 22, 230-248.	0.9	3
29	Incentives, Opportunities, and Earnings Management Using Tax Expense. SSRN Electronic Journal, 0, , .	0.4	1
30	When Does Tax Avoidance Result in Tax Uncertainty?. Accounting Review, 2019, 94, 179-203.	1.7	170
31	How Costly Is Tax Avoidance? Evidence from Structural Estimation. SSRN Electronic Journal, 0, , .	0.4	2
32	Tax Uncertainty and Incremental Tax Avoidance. Accounting Review, 2019, 94, 229-247.	1.7	57
33	Banks as Tax Planning Intermediaries. Journal of Accounting Research, 2019, 57, 169-209.	2.5	61
34	Does Tax Risk Affect Investor Valuation of Tax Avoidance?. Journal of Accounting, Auditing & Finance, 2019, 34, 151-176.	1.0	95
35	Interim Effective Tax Rate Estimates and Internal Control Quality. Contemporary Accounting Research, 2020, 37, 603-633.	1,5	4
36	How CEO narcissism affects earnings management behaviors. North American Journal of Economics and Finance, 2020, 51, 101080.	1.8	27

#	Article	IF	Citations
37	Assessing Tax Risk: Practitioner Perspectives. Contemporary Accounting Research, 2020, 37, 1788-1827.	1.5	37
38	The Effect of Voluntary Clawback Adoptions on Corporate Tax Policy. Accounting Review, 2020, 95, 259-285.	1.7	21
39	Tax-Related Accounting Restatements and Tax Contingency Reporting. Advances in Taxation, 2020, , 43-72.	0.3	0
40	Auditors' Influence on Clients' Accounting Estimates. SSRN Electronic Journal, 0, , .	0.4	O
41	FIN 48 and the tax aggressive behaviors of transnational corporations: A decade later. Journal of International Accounting, Auditing and Taxation, 2021, 42, 100374.	0.9	1
42	Did PCAOB rules on ethics, independence, and tax services influence financial reporting for income taxes?. Journal of Accounting and Public Policy, 2021, 40, 106845.	1.1	5
43	Why Firms Announce Good News Late: Earnings Management and Financial Reporting Timeliness*. Contemporary Accounting Research, 2021, 38, 2691-2722.	1.5	8
44	What's my target? Individual analyst forecasts and last-chance earnings management. Journal of Accounting and Economics, 2021, 72, 101423.	1.7	14
45	Real Effects of Tax Uncertainty: Evidence from Firm Capital Investments. Management Science, 2022, 68, 4065-4089.	2.4	22
46	Law Firms as Tax Planning Service Providers. Accounting Review, 2022, 97, 1-26.	1.7	4
47	Does the Disclosure of Unrecognized Tax Benefits Affect Investor Uncertainty?. SSRN Electronic Journal, 0, , .	0.4	0
48	Do Auditor-Provided Tax Services Impair Independence or Generate Knowledge Spillover? Evidence from Assessing Tax Accrual Quality. SSRN Electronic Journal, 0, , .	0.4	3
49	Does Guidance Intended to Improve Comparability Affect Relevance?. SSRN Electronic Journal, 0, , .	0.4	3
50	Earnings Management and Financial Reporting Timeliness. SSRN Electronic Journal, 0, , .	0.4	2
51	Evidence of Non-Compliance and Strategic Behavior on Tax Rates Applied to Non-GAAP Exclusion Items. SSRN Electronic Journal, 0, , .	0.4	1
52	Have Critical Audit Matter Disclosures Indirectly Benefitted Investors by Constraining Earnings Management? Evidence from Tax Accounts. SSRN Electronic Journal, 0, , .	0.4	5
53	Do Income Tax-Related Deficiencies in Publicly Disclosed PCAOB Part II Reports Influence Audit Client Financial Reporting of Income Tax Accounts?. Accounting Review, 2016, 91, 1411-1439.	1.7	53
54	The Effect of Mandatory Financial Statement Disclosures of Tax Uncertainty on Tax Reporting and Collections: The Case of FIN 48 and Multistate Tax Avoidance. Journal of the American Taxation Association, 2014, 36, 203-229.	0.6	49

#	Article	IF	CITATIONS
55	The Cost of Compliance: FIN 48 and Audit Fees. Journal of the American Taxation Association, 2016, 38, 67-85.	0.6	17
56	Material Weaknesses in Tax-Related Internal Controls and Last Chance Earnings Management. Journal of the American Taxation Association, 2017, 39, 25-44.	0.6	29
57	Income Statement Reporting Discretion Allowed by FIN 48: Interest and Penalty Expense Classification. Journal of the American Taxation Association, 2017, 39, 45-66.	0.6	7
58	The Valuation of Discontinued Operations and Its Effect on Classification Shifting. Accounting Review, 2020, 95, 291-311.	1.7	12
59	Impact of firm-level uncertainty on earnings management and role of accounting conservatism. Quantitative Finance and Economics, 2019, 3, 772-794.	1.4	7
60	What Drives Misstatements in Financial Statements? Evidence from Germany. SSRN Electronic Journal, 0, , .	0.4	0
61	Mimicking Tax Strategies: Evidence from IPOs. SSRN Electronic Journal, 0, , .	0.4	0
62	Financial Statement Aggressiveness Related to Tax Accounts and Tax-Related Accounting Misstatements. Accounting and the Public Interest, 2020, 19, 83-112.	0.4	0
63	A Reexamination of Earnings Management through Permanently Reinvested Earnings. Journal of the American Taxation Association, 2020, 42, 85-115.	0.6	3
64	Determinants and Consequences of Tax-Related Key Audit Matters. SSRN Electronic Journal, 0, , .	0.4	3
65	Simulation Analysis of Standardized Management Measures of Enterprise Accounting Based on Cloud Computing. , 2020, , .		0
66	Did FIN 48 improve the mapping between tax expense and future cash taxes?. SSRN Electronic Journal, 0,	0.4	0
67	Earnings management through financing activities: Evidence from early debt extinguishments. Journal of Corporate Accounting and Finance, 0, , .	0.4	1
68	Do Firms Modify Investments in Tax Planning to Manage Earnings?. Accounting Horizons, 0, , .	1.1	0
69	The Usefulness of Corporate Income Tax Accounting: Evidence from Pension Returns. Accounting Review, 0, , .	1.7	3
70	Taxes in Non-GAAP Reporting: Evidence of Strategic Behavior in Selecting Tax Rates Applied to Exclusions. Management Science, 2023, 69, 3100-3120.	2.4	4
72	The impact of corporate tax outcomes on forced CEO turnover. National Accounting Review, 2022, 4, 218-236.	1.5	3
73	The Roles of Cynicism, CFO Pressure, and Moral Disengagement on FIN 48 Earnings Management. Journal of Business Ethics, 2023, 185, 545-562.	3.7	2

#	Article	IF	CITATIONS
74	The impact of debt, taxation and financial crisis on earnings management: the case of Greece. Managerial Finance, 2023, 49, 110-134.	0.7	5
75	A taxing auditâ€"On the association between auditor workload compression and tax avoidance. International Journal of Auditing, 2022, 26, 420-445.	0.9	0
76	The Effect of Significant IPO Firms on Industry Incumbents: Evidence from Tax Planning. Management Science, 0, , .	2.4	1
77	Nonrecurring income taxes. Review of Accounting Studies, 0, , .	3.1	3
78	Chief Executive Officer's attributes and tax avoidance: evidence from Nigeria. International Journal of Disclosure and Governance, 2023, 20, 99-108.	1.4	2
79	Did FIN 48 improve the mapping between tax expense and future cash taxes?. Review of Accounting Studies, 0, , .	3.1	3
81	Strategic Repatriations and Future Earnings Flexibility. Advances in Taxation, 2023, 30, 37-70.	0.3	O