

Stephen G Ryan

List of Publications by Year in descending order

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73
papers

3,968
citations

304743

22
h-index

168389

53
g-index

74
all docs

74
docs citations

74
times ranked

1219
citing authors

#	ARTICLE	IF	CITATIONS
1	Conditional and Unconditional Conservatism: Concepts and Modeling. <i>Review of Accounting Studies</i> , 2005, 10, 269-309.	6.0	511
2	Biases and Lags in Book Value and Their Effects on the Ability of the Book-to-Market Ratio to Predict Book Return on Equity. <i>Journal of Accounting Research</i> , 2000, 38, 127.	4.5	334
3	Accounting in and for the Subprime Crisis. <i>Accounting Review</i> , 2008, 83, 1605-1638.	3.2	312
4	Income Smoothing over the Business Cycle: Changes in Banks' Coordinated Management of Provisions for Loan Losses and Loan Charge-Offs from the Pre-1990 Bust to the 1990s Boom. <i>Accounting Review</i> , 2006, 81, 421-441.	3.2	285
5	Identifying Conditional Conservatism. <i>European Accounting Review</i> , 2006, 15, 511-525.	3.8	253
6	Banks'™ Financial Reporting and Financial System Stability. <i>Journal of Accounting Research</i> , 2016, 54, 277-340.	4.5	249
7	Financial statement comparability and credit risk. <i>Review of Accounting Studies</i> , 2013, 18, 783-823.	6.0	207
8	The Effect of Bank Loan Portfolio Composition on the Market Reaction to and Anticipation of Loan Loss Provisions. <i>Journal of Accounting Research</i> , 1995, 33, 77.	4.5	173
9	The information content of security prices. <i>Journal of Accounting and Economics</i> , 1987, 9, 139-157.	3.4	166
10	Why Has the Contemporaneous Linear Returns-Earnings Relation Declined?. <i>Accounting Review</i> , 2003, 78, 523-553.	3.2	163
11	Characteristics of Securitizations that Determine Issuers'™ Retention of the Risks of the Securitized Assets. <i>Accounting Review</i> , 2008, 83, 1181-1215.	3.2	101
12	Title is missing!. <i>Review of Accounting Studies</i> , 2000, 5, 95-125.	6.0	91
13	Rewriting earnings history. <i>Review of Accounting Studies</i> , 2008, 13, 419-451.	6.0	63
14	Financial Reporting for Financial Instruments. <i>Foundations and Trends in Accounting</i> , 2011, 6, 187-354.	0.7	63
15	Risk reporting quality: implications of academic research for financial reporting policy. <i>Accounting and Business Research</i> , 2012, 42, 295-324.	1.8	60
16	How Banks'™ Value-at-Risk Disclosures Predict their Total and Priced Risk: Effects of Bank Technical Sophistication and Learning over Time. <i>Review of Accounting Studies</i> , 2004, 9, 265-294.	6.0	54
17	Accounting in and for the Subprime Crisis. <i>SSRN Electronic Journal</i> , 2008, , .	0.4	50
18	A Model of Accrual Measurement with Implications for the Evolution of the Book-to-Market Ratio. <i>Journal of Accounting Research</i> , 1995, 33, 95.	4.5	48

#	ARTICLE	IF	CITATIONS
19	The Real Effects of FAS 166/167 on Banks' Mortgage Approval and Sale Decisions. <i>Journal of Accounting Research</i> , 2018, 56, 843-882.	4.5	43
20	Multiple Sources of Information, Valuation, and Accounting Earnings. <i>Journal of Accounting, Auditing & Finance</i> , 1994, 9, 675-696.	1.8	42
21	The Effect of Credit Competition on Banks' Loan-Loss Provisions. <i>Journal of Financial and Quantitative Analysis</i> , 2018, 53, 1195-1226.	3.5	39
22	SEC Auditor Independence Requirements. <i>Accounting Horizons</i> , 2001, 15, 373-386.	2.1	37
23	Securitization and Insider Trading. <i>Accounting Review</i> , 2016, 91, 649-675.	3.2	36
24	Accounting for Liabilities: Conceptual Issues, Standard Setting, and Evidence from Academic Research. <i>Accounting Horizons</i> , 2005, 19, 159-186.	2.1	35
25	Response to the FASB Preliminary Views: Reporting Financial Instruments and Certain Related Assets and Liabilities at Fair Value. <i>Accounting Horizons</i> , 2000, 14, 501-508.	2.1	29
26	Do the Effects of Accounting Requirements on Banks' Regulatory Capital Adequacy Undermine Financial Stability?. <i>Annual Review of Financial Economics</i> , 2017, 9, 1-20.	4.7	28
27	Debiasing the Measurement of Conditional Conservatism. <i>Journal of Accounting Research</i> , 2021, 59, 1221-1259.	4.5	25
28	Evaluation of the FASB's Proposed Accounting for Financial Instruments with Characteristics of Liabilities, Equity, or Both. <i>Accounting Horizons</i> , 2001, 15, 387-400.	2.1	24
29	Risky Debt, Mixed-Attribute Accounting, and the Identification of Conditional Conservatism. <i>SSRN Electronic Journal</i> , 0, , .	0.4	23
30	Discussion of "Did the SEC impact banks' loan loss reserve policies and their informativeness?". <i>Journal of Accounting and Economics</i> , 2013, 56, 66-78.	3.4	23
31	Economic Consequences of the AOCI Filter Removal for Advanced Approaches Banks. <i>Accounting Review</i> , 2019, 94, 309-335.	3.2	23
32	The Implications of Credit Risk Modeling for Banks' Loan Loss Provisions and Loan-Origination Procyclicality. <i>Management Science</i> , 0, , .	4.1	22
33	Evaluation of the Lease Accounting Proposed in G4+1 Special Report. <i>Accounting Horizons</i> , 2001, 15, 289-298.	2.1	22
34	Fair Value versus Amortized Cost Measurement and the Timeliness of Other-Than-Temporary Impairments: Evidence from the Insurance Industry. <i>Accounting Review</i> , 2019, 94, 285-307.	3.2	21
35	Accounting Fundamentals of the Book-to-Market Ratio. <i>Financial Analysts Journal</i> , 1993, 49, 50-56.	3.0	19
36	The impact of risk modeling on the market perception of banks' estimated fair value gains and losses for financial instruments. <i>Accounting, Organizations and Society</i> , 2015, 46, 81-95.	2.8	19

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37	Response to IASC Discussion Paper: Shaping IASC for the Future. <i>Accounting Horizons</i> , 1999, 13, 443-452.	2.1	17
38	The Implications of Banks'™ Credit Risk Modeling Disclosures for Their Loan Loss Provision Timeliness and Loan Origination Procyclicality. <i>SSRN Electronic Journal</i> , 0, , .	0.4	15
39	Comment Letter to the FASB: Liability and Equity. <i>Accounting Horizons</i> , 1999, 13, 305-307.	2.1	15
40	Risk Reporting Quality: Implications of Academic Research for Financial Reporting Policy. <i>SSRN Electronic Journal</i> , 2011, , .	0.4	14
41	Using Loan Loss Indicators by Loan Type to Sharpen the Evaluation of the Determinants and Implications of Banks' Loan Loss Accruals. <i>SSRN Electronic Journal</i> , 0, , .	0.4	12
42	Recent Research on Banks'™ Financial Reporting and Financial Stability. <i>Annual Review of Financial Economics</i> , 2018, 10, 101-123.	4.7	12
43	Historical Cost Accrual Methods and the Role of Book Value and Earnings in Linear Valuation Models. <i>Journal of Accounting, Auditing & Finance</i> , 1991, 6, 257-287.	1.8	10
44	Financial Market Regulation and Opportunities for Accounting Research. <i>Accounting Horizons</i> , 2012, 26, 563-581.	2.1	10
45	Using Loan Loss Indicators by Loan Type to Sharpen the Evaluation of Banks' Loan Loss Accruals. <i>Accounting Horizons</i> , 2021, 35, 69-91.	2.1	10
46	Response to the Special Report of the G4+1, "Reporting Financial Performance: A Proposed Approach". <i>Accounting Horizons</i> , 2000, 14, 365-379.	2.1	10
47	On the Ability of the Classical Errors in Variables Approach to Explain Earnings Response Coefficients and β_2 in Alternative Valuation Models. <i>Journal of Accounting, Auditing & Finance</i> , 1995, 10, 767-786.	1.8	9
48	When Is "Bad News" Viewed as "Good News"? <i>Financial Analysts Journal</i> , 1997, 53, 45-54.	3.0	9
49	Securitization and Insider Trading. <i>SSRN Electronic Journal</i> , 0, , .	0.4	9
50	Conservatism, Covenants, and Recovery Rates. <i>SSRN Electronic Journal</i> , 0, , .	0.4	9
51	Do Bank Regulation and Supervision Displace Bank Auditing?. <i>SSRN Electronic Journal</i> , 0, , .	0.4	9
52	Response to the SEC Concepts Release on International Accounting Standards. <i>Accounting Horizons</i> , 2000, 14, 489-499.	2.1	9
53	Discussion: "Fair Value Disclosures for Investment Securities and Bank Equity: Evidence from SFAS No. 115". <i>Journal of Accounting, Auditing & Finance</i> , 1999, 14, 371-377.	1.8	8
54	Classification and Market Pricing of the Cash Flows and Accruals on Trading Positions. <i>Accounting Review</i> , 2006, 81, 443-472.	3.2	8

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55	Bankss Financial Reporting and Financial System Stability. SSRN Electronic Journal, 0, , .	0.4	7
56	Conditionally Conservative Fair Value Measurements. SSRN Electronic Journal, 2015, , .	0.4	6
57	Rewriting Earnings History. SSRN Electronic Journal, 0, , .	0.4	6
58	Discussion: 'Accounting Conservatism and the Valuation of Accounting Numbers: Evidence on the Feltham-Ohlson (1996) Model'. Journal of Accounting, Auditing & Finance, 2000, 15, 293-299.	1.8	5
59	Asset-Level Transparency and the (E)Valuation of Asset-Backed Securities. SSRN Electronic Journal, 0, , .	0.4	5
60	Accounting Policy Choice During the Financial Crisis: Evidence From Adoption of the Fair Value Option. Journal of Accounting, Auditing & Finance, 2021, 36, 108-141.	1.8	5
61	Asset-Level Transparency and the (E)valuation of Asset-Backed Securities. Journal of Accounting Research, 2022, 60, 1131-1183.	4.5	5
62	Reporting Fair Value Interest and Value Changes on Financial Instruments. Accounting Horizons, 2002, 16, 259-267.	2.1	3
63	The Classification and Market Pricing of the Cash Flows and Accruals on Trading Positions. SSRN Electronic Journal, 2005, , .	0.4	3
64	The Bare-Boned State of Research on Fundamental Analysis. Journal of Financial Reporting, 2016, 1, 153-158.	1.5	3
65	Discussion of 'Were Information Intermediaries Sensitive to the Financial Statement-Based Leading Indicators of Bank Distress Prior to the Financial Crisis?'. Contemporary Accounting Research, 2016, 33, 607-615.	3.0	2
66	The Real Effects of FAS 166 and FAS 167. SSRN Electronic Journal, 0, , .	0.4	2
67	The Effects of Credit Competition on Banks' Loan Loss Provision Timeliness: A Natural Experiment Across Contiguous State Borders. SSRN Electronic Journal, 2012, , .	0.4	1
68	Fair Value versus Amortized Cost Measurement and the Timeliness of Other-than-Temporary Impairments: Evidence from the Insurance Industry. SSRN Electronic Journal, 0, , .	0.4	1
69	Banks' Discretion Over the Debt Valuation Adjustment for Own Credit Risk. Journal of Accounting, Auditing & Finance, 0, , 0148558X2097797.	1.8	1
70	DISCUSSION OF THE TIME-SERIES PROPERTIES OF THE COMPONENTS OF CLEAN SURPLUS EARNINGS: UK EVIDENCE. Journal of Business Finance and Accounting, 1996, 23, 185-189.	2.7	0
71	Discussion of 'Were Information Intermediaries Sensitive to the Financial Statement-Based Leading Indicators of Bank Distress Prior to the Financial Crisis?'. SSRN Electronic Journal, 2015, , .	0.4	0
72	Bankss Financial Reporting and Financial System Stability. SSRN Electronic Journal, 2016, , .	0.4	0

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73	Derivative Dealers' Disclosures of Offsetting Derivatives: Real Effects and the Evaluation of Credit Risk Uncertainty. SSRN Electronic Journal, 0, , .	0.4	0