

Baruch Lev

List of Publications by Year in descending order

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52
papers

16,919
citations

81900

39
h-index

206112

48
g-index

52
all docs

52
docs citations

52
times ranked

5475
citing authors

#	ARTICLE	IF	CITATIONS
1	Risk Reduction as a Managerial Motive for Conglomerate Mergers. <i>The Bell Journal of Economics</i> , 1981, 12, 605.	1.1	2,222
2	The capitalization, amortization, and value-relevance of R&D. <i>Journal of Accounting and Economics</i> , 1996, 21, 107-138.	3.4	1,484
3	The Boundaries of Financial Reporting and How to Extend Them. <i>Journal of Accounting Research</i> , 1999, 37, 353.	4.5	1,301
4	Quantifying Managerial Ability: A New Measure and Validity Tests. <i>Management Science</i> , 2012, 58, 1229-1248.	4.1	1,126
5	Information Asymmetry, R&D, and Insider Gains. <i>Journal of Finance</i> , 2000, 55, 2747-2766.	5.1	1,091
6	Value-relevance of nonfinancial information: The wireless communications industry. <i>Journal of Accounting and Economics</i> , 1996, 22, 3-30.	3.4	966
7	On the Usefulness of Earnings and Earnings Research: Lessons and Directions from Two Decades of Empirical Research. <i>Journal of Accounting Research</i> , 1989, 27, 153.	4.5	779
8	Fundamental Information Analysis. <i>Journal of Accounting Research</i> , 1993, 31, 190.	4.5	753
9	Managerial Ability and Earnings Quality. <i>Accounting Review</i> , 2013, 88, 463-498.	3.2	640
10	Information Disclosure Strategy. <i>California Management Review</i> , 1992, 34, 9-32.	6.3	573
11	The Value Relevance of Intangibles: The Case of Software Capitalization. <i>Journal of Accounting Research</i> , 1998, 36, 161.	4.5	505
12	On the Association Between Operating Leverage and Risk. <i>Journal of Financial and Quantitative Analysis</i> , 1974, 9, 627.	3.5	387
13	Taxable Income, Future Earnings, and Equity Values. <i>Accounting Review</i> , 2004, 79, 1039-1074.	3.2	377
14	Science and Technology as Predictors of Stock Performance. <i>Financial Analysts Journal</i> , 1999, 55, 20-32.	3.0	374
15	Voluntary Forecast Disclosure, Nondisclosure, and Stock Prices. <i>Journal of Accounting Research</i> , 1990, 28, 49.	4.5	357
16	Stock Splits and Stock Dividends: Why, Who, and When. <i>Journal of Finance</i> , 1987, 42, 913-932.	5.1	259
17	Some economic determinants of time-series properties of earnings. <i>Journal of Accounting and Economics</i> , 1983, 5, 31-48.	3.4	237
18	To Guide or Not to Guide? Causes and Consequences of Stopping Quarterly Earnings Guidance*. <i>Contemporary Accounting Research</i> , 2010, 27, 143-185.	3.0	236

#	ARTICLE	IF	CITATIONS
19	Corporate Earnings: Facts and Fiction. <i>Journal of Economic Perspectives</i> , 2003, 17, 27-50.	5.9	220
20	R&D Reporting Biases and Their Consequences*. <i>Contemporary Accounting Research</i> , 2005, 22, 977-1026.	3.0	206
21	Corporate Control and the Choice of Investment Financing: The Case of Corporate Acquisitions. <i>Journal of Finance</i> , 1990, 45, 603-616.	5.1	202
22	Does corporate ownership structure affect its strategy towards diversification?. <i>Strategic Management Journal</i> , 1999, 20, 1063-1069.	7.3	199
23	Industry Averages as Targets for Financial Ratios. <i>Journal of Accounting Research</i> , 1969, 7, 290.	4.5	196
24	A Rude Awakening: Internet Shakeout in 2000. <i>Review of Accounting Studies</i> , 2001, 6, 331-359.	6.0	189
25	Methodological issues in the use of financial ratios. <i>Journal of Accounting and Economics</i> , 1979, 1, 187-210.	3.4	188
26	ESG did not immunize stocks during the COVID-19 crisis, but investments in intangible assets did. <i>Journal of Business Finance and Accounting</i> , 2021, 48, 433-462.	2.7	173
27	Disclosure and Litigation. <i>California Management Review</i> , 1995, 37, 8-28.	6.3	156
28	Do financial analysts get intangibles?. <i>European Accounting Review</i> , 2003, 12, 635-659.	3.8	151
29	The Persistence of the Accruals Anomaly. <i>Contemporary Accounting Research</i> , 2006, 23, 193-226.	3.0	141
30	Organization Capital. <i>Abacus</i> , 2009, 45, 275-298.	1.9	122
31	Explaining the Short- and Long-Term IPO Anomalies in the US by R&D. <i>Journal of Business Finance and Accounting</i> , 2006, 33, 550-579.	2.7	120
32	Changes in Institutional Ownership and Subsequent Earnings Announcement Abnormal Returns. <i>Journal of Accounting, Auditing & Finance</i> , 2004, 19, 221-248.	1.8	108
33	The usefulness of accounting estimates for predicting cash flows and earnings. <i>Review of Accounting Studies</i> , 2010, 15, 779-807.	6.0	103
34	R&D AND CAPITAL MARKETS. <i>Journal of Applied Corporate Finance</i> , 1999, 11, 21-35.	0.8	99
35	Nonlinearity in the Returns-Earnings Relation: Tests of Alternative Specifications and Explanations*. <i>Contemporary Accounting Research</i> , 1994, 11, 353-379.	3.0	96
36	The Valuation of Biotech IPOs. <i>Journal of Accounting, Auditing & Finance</i> , 2005, 20, 423-459.	1.8	91

#	ARTICLE	IF	CITATIONS
37	Causes and Consequences of Disaggregating Earnings Guidance. Journal of Business Finance and Accounting, 2013, 40, 26-54.	2.7	64
38	The positive externalities of IFRS R&D capitalization: enhanced voluntary disclosure. Review of Accounting Studies, 2017, 22, 677-714.	6.0	54
39	Ending the Accounting-for-Intangibles Status Quo. European Accounting Review, 2019, 28, 713-736.	3.8	52
40	Is Research and Development Mispriced or Properly Risk Adjusted?. Journal of Accounting, Auditing & Finance, 2011, 26, 81-116.	1.8	50
41	A rejoinder to Douglas Skinner's "Accounting for intangibles" a critical review of policy recommendations™. Accounting and Business Research, 2008, 38, 209-213.	1.8	48
42	Customer Franchise" A Hidden, Yet Crucial, Asset. Contemporary Accounting Research, 2015, 32, 1024-1049.	3.0	38
43	Predicting Future Earnings Changes Using Machine Learning and Detailed Financial Data. Journal of Accounting Research, 2022, 60, 467-515.	4.5	36
44	The Valuation Consequence of Accounting Changes: A Multi-Year Examination. Journal of Accounting, Auditing & Finance, 1993, 8, 475-494.	1.8	34
45	In-process R&D: To capitalize or expense?. Journal of Engineering and Technology Management - JET-M, 2006, 23, 18-32.	2.7	33
46	The Information Content of Royalty Income. Accounting Horizons, 2004, 18, 1-12.	2.1	33
47	Intangible Assets. , 0, , 110-124.		25
48	The productivity of Chinese patents: The role of business area and ownership type. International Journal of Production Economics, 2018, 199, 107-124.	8.9	16
49	Earnings Component Volatilities: Capital Versus R&D Expenditures. Production and Operations Management, 2021, 30, 1475-1492.	3.8	4
50	R&D Volatility Drivers. SSRN Electronic Journal, 0, , .	0.4	3
51	The Capitalization, Amortization, and Value-Relevance of R&D. , 1998, , 243-272.		2
52	Explaining the Short- and Long-Term IPO Anomalies in the US by R&D. Journal of Business Finance and Accounting, 2006, .	2.7	0