

# Luzi Hail

## List of Publications by Year in descending order

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Version: 2024-02-01

49  
papers

8,185  
citations

331670

21  
h-index

414414

32  
g-index

51  
all docs

51  
docs citations

51  
times ranked

2603  
citing authors

#	ARTICLE	IF	CITATIONS
1	A Tale of Two Supervisors: Compliance with Risk Disclosure Regulation in the Banking Sector*. Contemporary Accounting Research, 2022, 39, 498-536.	3.0	13
2	Do Risk Disclosures Matter When It Counts? Evidence from the Swiss Franc Shock. Journal of Accounting Research, 2021, 59, 283-330.	4.5	31
3	Mandatory CSR and sustainability reporting: economic analysis and literature review. Review of Accounting Studies, 2021, 26, 1176-1248.	6.0	366
4	On the Economics of Mandatory Audit Partner Rotation and Tenure: Evidence from PCAOB Data. Accounting Review, 2021, 96, 303-331.	3.2	70
5	Reproducibility in Accounting Research: Views of the Research Community. Journal of Accounting Research, 2020, 58, 519-543.	4.5	39
6	Corporate Scandals and Regulation. Journal of Accounting Research, 2018, 56, 617-671.	4.5	71
7	Equity cross-listings in the U.S. and the price of debt. Review of Accounting Studies, 2018, 23, 385-421.	6.0	27
8	Cross-country evidence on the relation between capital gains taxes, risk, and expected returns. Journal of Public Economics, 2017, 151, 56-73.	4.3	16
9	Corporate Scandals and Regulation. SSRN Electronic Journal, 2017, , .	0.4	2
10	Capital-Market Effects of Securities Regulation: Prior Conditions, Implementation, and Enforcement. Review of Financial Studies, 2016, 29, 2885-2924.	6.8	293
11	Mandatory Disclosure Quality, Inside Ownership, and Cost of Capital. European Accounting Review, 2015, 24, 1-29.	3.8	56
12	Mandatory Disclosure Quality, Inside Ownership, and Cost of Capital. SSRN Electronic Journal, 2014, , .	0.4	7
13	Dividend Payouts and Information Shocks. Journal of Accounting Research, 2014, 52, 403-456.	4.5	129
14	Financial reporting and firm valuation: relevance lost or relevance regained?. Accounting and Business Research, 2013, 43, 329-358.	1.8	55
15	Mandatory IFRS reporting and changes in enforcement. Journal of Accounting and Economics, 2013, 56, 147-177.	3.4	620
16	Adopting a Label: Heterogeneity in the Economic Consequences Around IAS/IFRS Adoptions. Journal of Accounting Research, 2013, 51, 495-547.	4.5	573
17	Dividend Payouts and Information Shocks. SSRN Electronic Journal, 2013, , .	0.4	9
18	Financial Reporting and Firm Valuation: Relevance Lost or Relevance Regained?. SSRN Electronic Journal, 2013, , .	0.4	3

#	ARTICLE	IF	CITATIONS
19	Mandatory IFRS Reporting and Changes in Enforcement. SSRN Electronic Journal, 2012, , .	0.4	75
20	Discussion of Consequences and Institutional Determinants of Unregulated Corporate Financial Statements: Evidence from Embedded Value Reporting. SSRN Electronic Journal, 2011, , .	0.4	1
21	Discussion of Consequences and Institutional Determinants of Unregulated Corporate Financial Statements: Evidence from Embedded Value Reporting. Journal of Accounting Research, 2011, 49, 573-594.	4.5	14
22	Global Accounting Convergence and the Potential Adoption of IFRS by the U.S. (Part I): Conceptual Underpinnings and Economic Analysis. Accounting Horizons, 2010, 24, 355-394.	2.1	369
23	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. Accounting Horizons, 2010, 24, 567-588.	2.1	139
24	Global Accounting Convergence and the Potential Adoption of IFRS by the United States: An Analysis of Economic and Policy Factors. SSRN Electronic Journal, 2009, , .	0.4	43
25	Cost of capital effects and changes in growth expectations around U.S. cross-listings. Journal of Financial Economics, 2009, 93, 428-454.	9.0	485
26	Capital Gains Taxes, Pricing Spreads, and Arbitrage: Evidence from Cross-Listed Firms in the U.S.. Accounting Review, 2009, 84, 1321-1361.	3.2	35
27	Mandatory IFRS Reporting around the World: Early Evidence on the Economic Consequences. Journal of Accounting Research, 2008, 46, 1085-1142.	4.5	1,415
28	Capital Market Effects of Mandatory IFRS Reporting in the EU: Empirical Evidence. SSRN Electronic Journal, 2007, , .	0.4	37
29	Discussion of investor protection and analysts' cash flow forecasts around the world. Review of Accounting Studies, 2007, 12, 421-441.	6.0	14
30	The Importance of Reporting Incentives: Earnings Management in European Private and Public Firms. Accounting Review, 2006, 81, 983-1016.	3.2	1,246
31	International Differences in the Cost of Equity Capital: Do Legal Institutions and Securities Regulation Matter?. Journal of Accounting Research, 2006, 44, 485-531.	4.5	1,037
32	International Differences in the Cost of Equity Capital: Do Legal Institutions and Securities Regulation Matter?. SSRN Electronic Journal, 2004, , .	0.4	105
33	The impact of voluntary corporate disclosures on the ex-ante cost of capital for Swiss firms. European Accounting Review, 2002, 11, 741-773.	3.8	298
34	Discussion of Investor Protection and Analysts' Cash Flow Forecasts Around the World. SSRN Electronic Journal, 0, , .	0.4	6
35	Cost of Capital Effects and Changes in Growth Expectations around U.S. Cross-Listings. SSRN Electronic Journal, 0, , .	0.4	49
36	Mandatory IFRS Reporting Around the World: Early Evidence on the Economic Consequences. SSRN Electronic Journal, 0, , .	0.4	168

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37	Equity Cross-Listings in the U.S. and the Price of Debt. SSRN Electronic Journal, 0, , .	0.4	16
38	Capital-Market Effects of Securities Regulation: Hysteresis, Implementation, and Enforcement. SSRN Electronic Journal, 0, , .	0.4	23
39	Adopting a Label: Heterogeneity in the Economic Consequences Around IAS/IFRS Adoptions. SSRN Electronic Journal, 0, , .	0.4	53
40	Cross-Country Evidence on the Relation between Capital Gains Taxes, Risk, and Expected Returns. SSRN Electronic Journal, 0, , .	0.4	1
41	A Tale of Two Regulators: Risk Disclosures, Liquidity, and Enforcement in the Banking Sector. SSRN Electronic Journal, 0, , .	0.4	16
42	Economic Analysis of Widespread Adoption of CSR and Sustainability Reporting Standards. SSRN Electronic Journal, 0, , .	0.4	20
43	Adoption of CSR and Sustainability Reporting Standards: Economic Analysis and Review. SSRN Electronic Journal, 0, , .	0.4	52
44	Proper Inferences or a Market for Excuses? The Capital-Market Effects of Mandatory IFRS Adoption. SSRN Electronic Journal, 0, , .	0.4	6
45	Do Risk Disclosures Matter When it Counts? Evidence from the Swiss Franc Shock. SSRN Electronic Journal, 0, , .	0.4	2
46	On the Economics of Audit Partner Tenure and Rotation: Evidence from PCAOB Data. SSRN Electronic Journal, 0, , .	0.4	3
47	Corporate Scandals and Regulation. SSRN Electronic Journal, 0, , .	0.4	1
48	On the Economics of Audit Partner Tenure and Rotation: Evidence from PCAOB Data. SSRN Electronic Journal, 0, , .	0.4	5
49	Reproducibility in Accounting Research: Views of the Research Community. SSRN Electronic Journal, 0, , .	0.4	2