

Wayne B Thomas

List of Publications by Year in descending order

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Version: 2024-02-01

84
papers

5,006
citations

147801

31
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123424

61
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84
all docs

84
docs citations

84
times ranked

2018
citing authors

| # | ARTICLE | IF | CITATIONS |
|----|--|-----|-----------|
| 1 | Managerial Empire Building and Firm Disclosure. <i>Journal of Accounting Research</i> , 2008, 46, 591-626. | 4.5 | 531 |
| 2 | Value Relevance of FAS No. 157 Fair Value Hierarchy Information and the Impact of Corporate Governance Mechanisms. <i>Accounting Review</i> , 2010, 85, 1375-1410. | 3.2 | 407 |
| 3 | Financial Reporting Quality of U.S. Private and Public Firms. <i>Accounting Review</i> , 2013, 88, 1715-1742. | 3.2 | 277 |
| 4 | The Implications of Using Stock-Split Adjusted I/B/E/S Data in Empirical Research. <i>Accounting Review</i> , 2003, 78, 1049-1067. | 3.2 | 274 |
| 5 | Managing Earnings Using Classification Shifting: Evidence from Quarterly Special Items. <i>Accounting Review</i> , 2010, 85, 1303-1323. | 3.2 | 229 |
| 6 | Tax avoidance and geographic earnings disclosure. <i>Journal of Accounting and Economics</i> , 2013, 56, 170-189. | 3.4 | 224 |
| 7 | Culture and auditor choice: A test of the secrecy hypothesis. <i>Journal of Accounting and Public Policy</i> , 2008, 27, 357-373. | 2.0 | 200 |
| 8 | Relationship-Specificity, Contract Enforceability, and Income Smoothing. <i>Accounting Review</i> , 2013, 88, 1629-1656. | 3.2 | 172 |
| 9 | The Sale of Assets to Manage Earnings in Japan. <i>Journal of Accounting Research</i> , 2003, 41, 89-108. | 4.5 | 171 |
| 10 | An Analysis of Segment Disclosures under SFAS No. 131 and SFAS No. 14. <i>Accounting Horizons</i> , 2000, 14, 287-302. | 2.1 | 158 |
| 11 | Agency conflicts and auditing in private firms. <i>Accounting, Organizations and Society</i> , 2012, 37, 500-517. | 2.8 | 146 |
| 12 | The cost of pride: Why do firms from developing countries bid higher?. <i>Journal of International Business Studies</i> , 2011, 42, 128-151. | 7.3 | 139 |
| 13 | Do Analysts Practice What They Preach and Should Investors Listen? Effects of Recent Regulations. <i>Accounting Review</i> , 2009, 84, 1015-1039. | 3.2 | 127 |
| 14 | Financial credibility, ownership, and financing constraints in private firms. <i>Journal of International Business Studies</i> , 2011, 42, 935-957. | 7.3 | 126 |
| 15 | A test of the market's mispricing of domestic and foreign earnings. <i>Journal of Accounting and Economics</i> , 1999, 28, 243-267. | 3.4 | 116 |
| 16 | The Association between the Legal and Financial Reporting Environments and Forecast Performance of Individual Analysts*. <i>Contemporary Accounting Research</i> , 2005, 22, 727-758. | 3.0 | 106 |
| 17 | The effects of SFAS 131 geographic segment disclosures by US multinational companies on the valuation of foreign earnings. <i>Journal of International Business Studies</i> , 2009, 40, 421-443. | 7.3 | 89 |
| 18 | Tax havens and disclosure aggregation. <i>Journal of International Business Studies</i> , 2018, 49, 49-69. | 7.3 | 89 |

| # | ARTICLE | IF | CITATIONS |
|----|--|------|-----------|
| 19 | Earnings Management through Affiliated Transactions. <i>Journal of International Accounting Research</i> , 2004, 3, 1-25. | 0.8 | 75 |
| 20 | A Review of Markets-Based International Accounting Research. <i>Journal of International Accounting Research</i> , 2004, 3, 21-41. | 0.8 | 67 |
| 21 | Evidence of the Abnormal Accrual Anomaly Incremental to Operating Cash Flows. <i>Accounting Review</i> , 2006, 81, 1151-1167. | 3.2 | 66 |
| 22 | Impact of Excess Auditor Remuneration on the Cost of Equity Capital around the World. <i>Journal of Accounting, Auditing & Finance</i> , 2009, 24, 177-210. | 1.8 | 66 |
| 23 | International Diversification and Forecast Optimism: The Effects of Reg FD. <i>Accounting Horizons</i> , 2008, 22, 179-197. | 2.1 | 64 |
| 24 | Information-processing demands and the multinational enterprise: a comparison of foreign and domestic earnings estimates. <i>Journal of Business Research</i> , 2005, 58, 285-292. | 10.2 | 63 |
| 25 | Geographic earnings disclosure and trading volume. <i>Journal of Accounting and Public Policy</i> , 2009, 28, 167-188. | 2.0 | 55 |
| 26 | Earnings Management: Do Firms Play "Follow the Leader"? <i>Contemporary Accounting Research</i> , 2016, 33, 616-643. | 3.0 | 52 |
| 27 | The quality of fair value measures for property, plant, and equipment. <i>Accounting Forum</i> , 2006, 30, 43-59. | 2.2 | 49 |
| 28 | Classification Shifting Using the "Corporate/Other" Segment. <i>Accounting Horizons</i> , 2014, 28, 455-477. | 2.1 | 45 |
| 29 | Stakeholder demand for accounting quality and economic usefulness of accounting in U.S. private firms. <i>Journal of Accounting and Public Policy</i> , 2017, 36, 1-13. | 2.0 | 44 |
| 30 | The Value-relevance of Geographic Segment Earnings Disclosures Under SFAS 14. <i>Journal of International Financial Management and Accounting</i> , 2000, 11, 133-155. | 7.3 | 41 |
| 31 | Pricing and Mispricing Effects of SFAS 131. <i>Journal of Business Finance and Accounting</i> , 2008, 35, 281-306. | 2.7 | 41 |
| 32 | Value Relevance of FAS 157 Fair Value Hierarchy Information and the Impact of Corporate Governance Mechanisms. <i>SSRN Electronic Journal</i> , 0, , . | 0.4 | 41 |
| 33 | Managerial Empire Building and Firm Disclosure. <i>SSRN Electronic Journal</i> , 0, , . | 0.4 | 38 |
| 34 | The Impact of Financial Covenants in Private Loan Contracts on Classification Shifting. <i>Management Science</i> , 2019, 65, 3637-3653. | 4.1 | 38 |
| 35 | International Evidence on Analyst Stock Recommendations, Valuations, and Returns*. <i>Contemporary Accounting Research</i> , 2010, 27, 1131-1167. | 3.0 | 37 |
| 36 | The Impact of Nondisclosure of Geographic Segment Earnings on Earnings Predictability. <i>Journal of Accounting, Auditing & Finance</i> , 2006, 21, 323-346. | 1.8 | 34 |

| # | ARTICLE | IF | CITATIONS |
|----|--|-----|-----------|
| 37 | The stock price effects of changes in dispersion of investor beliefs during earnings announcements. <i>Review of Accounting Studies</i> , 2010, 15, 1-31. | 6.0 | 34 |
| 38 | Segment reporting in the European Union: Analyzing the effects of country, size, industry, and exchange listing. <i>Journal of International Accounting, Auditing and Taxation</i> , 1996, 5, 1-20. | 2.1 | 32 |
| 39 | Individual Large Shareholders, Earnings Management, and Capitalâ€Market Consequences. <i>Journal of Business Finance and Accounting</i> , 2016, 43, 872-902. | 2.7 | 32 |
| 40 | The Choice of Accounting Policy In Japan. <i>Journal of International Financial Management and Accounting</i> , 2007, 7, 1-23. | 7.3 | 26 |
| 41 | The Market's Reaction to Unexpected Earnings Thresholds. <i>Journal of Business Finance and Accounting</i> , 2011, 38, 34-57. | 2.7 | 23 |
| 42 | The Torpedo Effect. <i>Journal of Accounting, Auditing & Finance</i> , 2011, 26, 255-278. | 1.8 | 22 |
| 43 | Financial Reporting Quality in U.S. Private Firms. <i>SSRN Electronic Journal</i> , 0, , . | 0.4 | 22 |
| 44 | Abnormal Accrual Estimates and Evidence of Mispricing. <i>Journal of Business Finance and Accounting</i> , 2012, 39, 1-34. | 2.7 | 22 |
| 45 | Managerial Equity Holdings and Income Smoothing Incentives. <i>Journal of Management Accounting Research</i> , 2019, 31, 195-218. | 1.4 | 19 |
| 46 | Tax Avoidance and Geographic Earnings Disclosure. <i>SSRN Electronic Journal</i> , 2012, , . | 0.4 | 17 |
| 47 | Financial Reporting Policy Committee of the American Accounting Association's Financial Accounting and Reporting Section: Accounting Standard Setting for Private Companies. <i>Accounting Horizons</i> , 2014, 28, 175-192. | 2.1 | 17 |
| 48 | The Persistence and Forecast Accuracy of Earnings Components in the USA and Japan. <i>Journal of International Financial Management and Accounting</i> , 2000, 11, 48-70. | 7.3 | 16 |
| 49 | Do Analysts Practice What They Preach and Should Investors Listen? Effects of Recent Regulations. <i>SSRN Electronic Journal</i> , 0, , . | 0.4 | 16 |
| 50 | The Effects of SFAS 131 Geographic Segment Disclosures by U.S. Multinational Companies on the Valuation of Foreign Earnings. <i>SSRN Electronic Journal</i> , 0, , . | 0.4 | 15 |
| 51 | The Relation Between Incremental Subsidiary Earnings and Future Stock Returns in Japan. <i>Journal of Business Finance and Accounting</i> , 2001, 28, 1115-1139. | 2.7 | 14 |
| 52 | Firm Characteristics and the Pricing of Foreign Earnings of US Multinational Firms. <i>Journal of International Financial Management and Accounting</i> , 2004, 15, 145-173. | 7.3 | 14 |
| 53 | Relationship-Specificity, Contract Enforceability, and Income Smoothing. <i>SSRN Electronic Journal</i> , 2012, , . | 0.4 | 14 |
| 54 | The Sale of Assets to Manage Earnings in Japan. <i>SSRN Electronic Journal</i> , 2001, , . | 0.4 | 12 |

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| 55 | Agency Conflicts and Auditing in Private Firms. SSRN Electronic Journal, 2012, , . | 0.4 | 12 |
| 56 | Tax Havens and Disclosure Aggregation. SSRN Electronic Journal, 2014, , . | 0.4 | 12 |
| 57 | A Review of Markets-Based International Accounting Research. SSRN Electronic Journal, 2003, , . | 0.4 | 11 |
| 58 | PREDICTING CONSOLIDATED EARNINGS IN JAPAN: THE INCREMENTAL USEFULNESS OF SUBSIDIARY EARNINGS. Advances in International Accounting, 2003, 16, 85-103. | 0.3 | 10 |
| 59 | The effect of changes in Japanese consolidation policy on analyst forecast error. Journal of Accounting and Public Policy, 2007, 26, 39-61. | 2.0 | 9 |
| 60 | Impact of Excess Auditor Remuneration on Cost of Equity Capital Around the World. SSRN Electronic Journal, 2008, , . | 0.4 | 9 |
| 61 | Financial Credibility, Ownership, and Financing Constraints in Private Firms. SSRN Electronic Journal, 0, , . | 0.4 | 9 |
| 62 | Financial Reporting Quality and Auditor Locality Contagion. Auditing, 2017, 36, 71-87. | 1.9 | 8 |
| 63 | Geographic Earnings Disclosure and Trading Volume. SSRN Electronic Journal, 0, , . | 0.4 | 7 |
| 64 | The Market's Reaction to Unexpected Earnings Thresholds. SSRN Electronic Journal, 0, , . | 0.4 | 7 |
| 65 | Transparency, Ownership, and Financing Constraints: An International Study Using Private Firms. SSRN Electronic Journal, 0, , . | 0.4 | 6 |
| 66 | Earnings Announcements, Differences of Opinion and Management Guidance. Journal of Business Finance and Accounting, 2013, 40, 769-795. | 2.7 | 6 |
| 67 | The Effect of Regulatory Benchmarks on Firm Reporting Behavior. Journal of International Accounting Research, 2015, 14, 85-107. | 0.8 | 6 |
| 68 | International Evidence on Analyst Stock Recommendations, Valuations, and Returns. SSRN Electronic Journal, 2010, , . | 0.4 | 4 |
| 69 | Earning Management: Do Firms Play 'Follow the Leader'?. SSRN Electronic Journal, 0, , . | 0.4 | 4 |
| 70 | Legal Environment and Corporate Tax Avoidance: Evidence from State Tax Codes. Journal of the American Taxation Association, 2020, 42, 57-83. | 1.0 | 4 |
| 71 | The Stock Price Effects of Changes in Dispersion of Investor Beliefs during Earnings Announcements. SSRN Electronic Journal, 0, , . | 0.4 | 3 |
| 72 | The Cost of Pride: Why Do Firms from Developing Countries Bid Higher?. SSRN Electronic Journal, 2010, , . | 0.4 | 3 |

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| 73 | Stakeholder Demand for Accounting Quality and Economic Usefulness of Accounting in U.S. Private Firms. SSRN Electronic Journal, 0, , . | 0.4 | 3 |
| 74 | The Effects of Investor Informativeness and Earnings Persistence on the Japanese Subsidiary Earnings Anomaly. Journal of International Accounting Research, 2002, 1, 45-59. | 0.8 | 3 |
| 75 | Blockholder Heterogeneity and Financial Reporting Quality. SSRN Electronic Journal, 0, , . | 0.4 | 2 |
| 76 | A Test of Income Smoothing Using Pseudo Fiscal Years. Management Science, 2022, 68, 5533-5555. | 4.1 | 2 |
| 77 | The Impact of Financial Covenants in Private Loan Contracts on Classification Shifting. SSRN Electronic Journal, 0, , . | 0.4 | 1 |
| 78 | A New Measure of Managers' Intentional Income Smoothing. SSRN Electronic Journal, 0, , . | 0.4 | 1 |
| 79 | Earnings Announcements, Short Sale Constraints, and Management Guidance. SSRN Electronic Journal, 2011, , . | 0.4 | 0 |
| 80 | The Effect of Regulatory Benchmarks on Firm Reporting Behavior. SSRN Electronic Journal, 0, , . | 0.4 | 0 |
| 81 | Managerial Equity Holdings and Income Smoothing Incentives. SSRN Electronic Journal, 2015, , . | 0.4 | 0 |
| 82 | Classification Shifting and Earnings Predictability. SSRN Electronic Journal, 0, , . | 0.4 | 0 |
| 83 | Cost Shifting in Nonprofit Hospitals. SSRN Electronic Journal, 0, , . | 0.4 | 0 |
| 84 | The Influence of Strong Shareholders on Earnings Management. SSRN Electronic Journal, 0, , . | 0.4 | 0 |