

# Wayne B Thomas

## List of Publications by Year in descending order

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84  
papers

5,006  
citations

147801

31  
h-index

123424

61  
g-index

84  
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84  
docs citations

84  
times ranked

2018  
citing authors

#	ARTICLE	IF	CITATIONS
1	A Test of Income Smoothing Using Pseudo Fiscal Years. <i>Management Science</i> , 2022, 68, 5533-5555.	4.1	2
2	Legal Environment and Corporate Tax Avoidance: Evidence from State Tax Codes. <i>Journal of the American Taxation Association</i> , 2020, 42, 57-83.	1.0	4
3	The Impact of Financial Covenants in Private Loan Contracts on Classification Shifting. <i>Management Science</i> , 2019, 65, 3637-3653.	4.1	38
4	Managerial Equity Holdings and Income Smoothing Incentives. <i>Journal of Management Accounting Research</i> , 2019, 31, 195-218.	1.4	19
5	Tax havens and disclosure aggregation. <i>Journal of International Business Studies</i> , 2018, 49, 49-69.	7.3	89
6	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
7	Financial Reporting Quality and Auditor Locality Contagion. <i>Auditing</i> , 2017, 36, 71-87.	1.9	8
8	Individual Large Shareholders, Earnings Management, and Capital Market Consequences. <i>Journal of Business Finance and Accounting</i> , 2016, 43, 872-902.	2.7	32
9	Earnings Management: Do Firms Play "Follow the Leader"? <i>Contemporary Accounting Research</i> , 2016, 33, 616-643.	3.0	52
10	Managerial Equity Holdings and Income Smoothing Incentives. <i>SSRN Electronic Journal</i> , 2015, , .	0.4	0
11	The Effect of Regulatory Benchmarks on Firm Reporting Behavior. <i>Journal of International Accounting Research</i> , 2015, 14, 85-107.	0.8	6
12	Tax Havens and Disclosure Aggregation. <i>SSRN Electronic Journal</i> , 2014, , .	0.4	12
13	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
14	Classification Shifting Using the "Corporate/Other" Segment. <i>Accounting Horizons</i> , 2014, 28, 455-477.	2.1	45
15	Tax avoidance and geographic earnings disclosure. <i>Journal of Accounting and Economics</i> , 2013, 56, 170-189.	3.4	224
16	Earnings Announcements, Differences of Opinion and Management Guidance. <i>Journal of Business Finance and Accounting</i> , 2013, 40, 769-795.	2.7	6
17	Financial Reporting Quality of U.S. Private and Public Firms. <i>Accounting Review</i> , 2013, 88, 1715-1742.	3.2	277
18	Relationship-Specificity, Contract Enforceability, and Income Smoothing. <i>Accounting Review</i> , 2013, 88, 1629-1656.	3.2	172

#	ARTICLE	IF	CITATIONS
19	Agency conflicts and auditing in private firms. <i>Accounting, Organizations and Society</i> , 2012, 37, 500-517.	2.8	146
20	Tax Avoidance and Geographic Earnings Disclosure. <i>SSRN Electronic Journal</i> , 2012, , .	0.4	17
21	Agency Conflicts and Auditing in Private Firms. <i>SSRN Electronic Journal</i> , 2012, , .	0.4	12
22	Relationship-Specificity, Contract Enforceability, and Income Smoothing. <i>SSRN Electronic Journal</i> , 2012, , .	0.4	14
23	Abnormal Accrual Estimates and Evidence of Mispricing. <i>Journal of Business Finance and Accounting</i> , 2012, 39, 1-34.	2.7	22
24	Earnings Announcements, Short Sale Constraints, and Management Guidance. <i>SSRN Electronic Journal</i> , 2011, , .	0.4	0
25	The Market's Reaction to Unexpected Earnings Thresholds. <i>Journal of Business Finance and Accounting</i> , 2011, 38, 34-57.	2.7	23
26	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
27	The Torpedo Effect. <i>Journal of Accounting, Auditing &amp; Finance</i> , 2011, 26, 255-278.	1.8	22
28	Financial credibility, ownership, and financing constraints in private firms. <i>Journal of International Business Studies</i> , 2011, 42, 935-957.	7.3	126
29	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
30	International Evidence on Analyst Stock Recommendations, Valuations, and Returns. <i>SSRN Electronic Journal</i> , 2010, , .	0.4	4
31	The Cost of Pride: Why Do Firms from Developing Countries Bid Higher?. <i>SSRN Electronic Journal</i> , 2010, , .	0.4	3
32	Managing Earnings Using Classification Shifting: Evidence from Quarterly Special Items. <i>Accounting Review</i> , 2010, 85, 1303-1323.	3.2	229
33	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
34	International Evidence on Analyst Stock Recommendations, Valuations, and Returns*. <i>Contemporary Accounting Research</i> , 2010, 27, 1131-1167.	3.0	37
35	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
36	Impact of Excess Auditor Remuneration on the Cost of Equity Capital around the World. <i>Journal of Accounting, Auditing &amp; Finance</i> , 2009, 24, 177-210.	1.8	66

#	ARTICLE	IF	CITATIONS
37	Geographic earnings disclosure and trading volume. <i>Journal of Accounting and Public Policy</i> , 2009, 28, 167-188.	2.0	55
38	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
39	Managerial Empire Building and Firm Disclosure. <i>Journal of Accounting Research</i> , 2008, 46, 591-626.	4.5	531
40	Pricing and Mispricing Effects of SFAS 131. <i>Journal of Business Finance and Accounting</i> , 2008, 35, 281-306.	2.7	41
41	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
42	Impact of Excess Auditor Remuneration on Cost of Equity Capital Around the World. <i>SSRN Electronic Journal</i> , 2008, , .	0.4	9
43	International Diversification and Forecast Optimism: The Effects of Reg FD. <i>Accounting Horizons</i> , 2008, 22, 179-197.	2.1	64
44	The effect of changes in Japanese consolidation policy on analyst forecast error. <i>Journal of Accounting and Public Policy</i> , 2007, 26, 39-61.	2.0	9
45	The Choice of Accounting Policy In Japan. <i>Journal of International Financial Management and Accounting</i> , 2007, 7, 1-23.	7.3	26
46	Evidence of the Abnormal Accrual Anomaly Incremental to Operating Cash Flows. <i>Accounting Review</i> , 2006, 81, 1151-1167.	3.2	66
47	The Impact of Nondisclosure of Geographic Segment Earnings on Earnings Predictability. <i>Journal of Accounting, Auditing &amp; Finance</i> , 2006, 21, 323-346.	1.8	34
48	The quality of fair value measures for property, plant, and equipment. <i>Accounting Forum</i> , 2006, 30, 43-59.	2.2	49
49	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
50	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
51	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
52	A Review of Markets-Based International Accounting Research. <i>Journal of International Accounting Research</i> , 2004, 3, 21-41.	0.8	67
53	Earnings Management through Affiliated Transactions. <i>Journal of International Accounting Research</i> , 2004, 3, 1-25.	0.8	75
54	The Sale of Assets to Manage Earnings in Japan. <i>Journal of Accounting Research</i> , 2003, 41, 89-108.	4.5	171

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55	PREDICTING CONSOLIDATED EARNINGS IN JAPAN: THE INCREMENTAL USEFULNESS OF SUBSIDIARY EARNINGS. <i>Advances in International Accounting</i> , 2003, 16, 85-103.	0.3	10
56	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
57	A Review of Markets-Based International Accounting Research. <i>SSRN Electronic Journal</i> , 2003, , .	0.4	11
58	The Effects of Investor Informativeness and Earnings Persistence on the Japanese Subsidiary Earnings Anomaly. <i>Journal of International Accounting Research</i> , 2002, 1, 45-59.	0.8	3
59	The Sale of Assets to Manage Earnings in Japan. <i>SSRN Electronic Journal</i> , 2001, , .	0.4	12
60	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
61	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
62	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
63	An Analysis of Segment Disclosures under SFAS No. 131 and SFAS No. 14. <i>Accounting Horizons</i> , 2000, 14, 287-302.	2.1	158
64	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
65	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
66	Geographic Earnings Disclosure and Trading Volume. <i>SSRN Electronic Journal</i> , 0, , .	0.4	7
67	The Stock Price Effects of Changes in Dispersion of Investor Beliefs during Earnings Announcements. <i>SSRN Electronic Journal</i> , 0, , .	0.4	3
68	Do Analysts Practice What They Preach and Should Investors Listen? Effects of Recent Regulations. <i>SSRN Electronic Journal</i> , 0, , .	0.4	16
69	Managerial Empire Building and Firm Disclosure. <i>SSRN Electronic Journal</i> , 0, , .	0.4	38
70	Transparency, Ownership, and Financing Constraints: An International Study Using Private Firms. <i>SSRN Electronic Journal</i> , 0, , .	0.4	6
71	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
72	Financial Credibility, Ownership, and Financing Constraints in Private Firms. <i>SSRN Electronic Journal</i> , 0, , .	0.4	9

#	ARTICLE	IF	CITATIONS
73	Financial Reporting Quality in U.S. Private Firms. SSRN Electronic Journal, 0, , .	0.4	22
74	Earning Management: Do Firms Play 'Follow the Leader'?. SSRN Electronic Journal, 0, , .	0.4	4
75	Blockholder Heterogeneity and Financial Reporting Quality. SSRN Electronic Journal, 0, , .	0.4	2
76	The Effect of Regulatory Benchmarks on Firm Reporting Behavior. SSRN Electronic Journal, 0, , .	0.4	0
77	Stakeholder Demand for Accounting Quality and Economic Usefulness of Accounting in U.S. Private Firms. SSRN Electronic Journal, 0, , .	0.4	3
78	The Impact of Financial Covenants in Private Loan Contracts on Classification Shifting. SSRN Electronic Journal, 0, , .	0.4	1
79	A New Measure of Managers' Intentional Income Smoothing. SSRN Electronic Journal, 0, , .	0.4	1
80	Classification Shifting and Earnings Predictability. SSRN Electronic Journal, 0, , .	0.4	0
81	The Effects of SFAS 131 Geographic Segment Disclosures by U.S. Multinational Companies on the Valuation of Foreign Earnings. SSRN Electronic Journal, 0, , .	0.4	15
82	The Market's Reaction to Unexpected Earnings Thresholds. SSRN Electronic Journal, 0, , .	0.4	7
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