

James A Ohlson

List of Publications by Year in descending order

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89
papers

10,759
citations

147801

31
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76900

74
g-index

89
all docs

89
docs citations

89
times ranked

2461
citing authors

#	ARTICLE	IF	CITATIONS
1	Earnings, Book Values, and Dividends in Equity Valuation*. Contemporary Accounting Research, 1995, 11, 661-687.	3.0	3,939
2	Valuation and Clean Surplus Accounting for Operating and Financial Activities*. Contemporary Accounting Research, 1995, 11, 689-731.	3.0	1,715
3	Expected EPS and EPS Growth as Determinantsof Value. Review of Accounting Studies, 2005, 10, 349-365.	6.0	1,054
4	Uncertainty Resolution and the Theory of Depreciation Measurement. Journal of Accounting Research, 1996, 34, 209.	4.5	364
5	Aggregate accounting earnings can explain most of security returns. Journal of Accounting and Economics, 1992, 15, 119-142.	3.4	355
6	Book Rate-of-Return and Prediction of Earnings Changes: An Empirical Investigation. Journal of Accounting Research, 1982, 20, 639.	4.5	333
7	Volatility increases subsequent to stock splits: An empirical aberration. Journal of Financial Economics, 1985, 14, 251-266.	9.0	227
8	On Transitory Earnings. Review of Accounting Studies, 1999, 4, 145-162.	6.0	216
9	Earnings, Book Values, and Dividends in Equity Valuation: An Empirical Perspective*. Contemporary Accounting Research, 2001, 18, 107-120.	3.0	206
10	A Synthesis of security valuation theory and the role of dividends, cash flows, and earnings*. Contemporary Accounting Research, 1990, 6, 648-676.	3.0	194
11	The theory of value and earnings, and an introduction to the Ball&Brown analysis*. Contemporary Accounting Research, 1991, 8, 1-19.	3.0	189
12	Residual Earnings Valuation With Risk and Stochastic Interest Rates. Accounting Review, 1999, 74, 165-183.	3.2	184
13	Disaggregated Accounting Data as Explanatory Variables for Returns. Journal of Accounting, Auditing & Finance, 1992, 7, 553-573.	1.8	155
14	On Accounting-Based Valuation Formulae*. Review of Accounting Studies, 2005, 10, 323-347.	6.0	105
15	Sufficient and Necessary Conditions for Information to have Social Value in Pure Exchange. Journal of Finance, 1982, 37, 1169-1181.	5.1	84
16	Linear valuation without OLS: the Theil-Sen estimation approach. Review of Accounting Studies, 2015, 20, 395-435.	6.0	84
17	Accrual Accounting and Equity Valuation. Journal of Accounting Research, 1998, 36, 85.	4.5	83
18	Valuation of risky assets in arbitrage-free economies with transactions costs. Journal of Financial Economics, 1981, 9, 271-280.	9.0	77

#	ARTICLE	IF	CITATIONS
19	Information and the Sequential Valuation of Assets in Arbitrage-Free Economies. Journal of Accounting Research, 1980, 18, 420.	4.5	67
20	The Feltham-Ohlson (1995) Model: Empirical Implications. Journal of Accounting, Auditing & Finance, 2000, 15, 321-331.	1.8	67
21	Earnings, Earnings Growth and Value. Foundations and Trends in Accounting, 2006, 1, 1-70.	0.7	58
22	The Stationary Distribution of Returns and Portfolio Separation in Capital Markets: A Fundamental Contradiction. Journal of Financial and Quantitative Analysis, 1976, 11, 393.	3.5	51
23	Portfolio Selection in a Lognormal Market When the Investor has a Power Utility Function. Journal of Financial and Quantitative Analysis, 1976, 11, 57.	3.5	50
24	Accounting Research and Common Sense. Abacus, 2015, 51, 525-535.	1.9	47
25	Accounting Data and Value: The Basic Results. Contemporary Accounting Research, 2009, 26, 231-259.	3.0	45
26	Price-Earnings Ratios and Earnings Capitalization Under Uncertainty. Journal of Accounting Research, 1983, 21, 141.	4.5	43
27	Evaluation of market efficiency for supplementary accounting disclosures: The case of pension assets and liabilities*. Contemporary Accounting Research, 1990, 7, 185-198.	3.0	39
28	A Perspective on the Joint IASB/FASB Exposure Draft on Accounting for Leases. Accounting Horizons, 2011, 25, 861-871.	2.1	39
29	On financial disclosure and the behavior of security prices. Journal of Accounting and Economics, 1979, 1, 211-232.	3.4	36
30	Residual Income Valuation: The Problems. SSRN Electronic Journal, 2000, , .	0.4	36
31	Risk, Return, Security-Valuation and the Stochastic Behavior of Accounting Numbers. Journal of Financial and Quantitative Analysis, 1979, 14, 317.	3.5	35
32	Toward a Theory of Financial Accounting: Welfare and Public Information. Journal of Accounting Research, 1981, 19, 399.	4.5	32
33	A Framework for Financial Reporting Standards: Issues and a Suggested Model. Accounting Horizons, 2010, 24, 471-485.	2.1	32
34	A Research-Based Perspective on the SEC's Proposed Rule's Roadmap for the Potential Use of Financial Statements Prepared in Accordance with International Financial Reporting Standards (IFRS) by U.S. Issuers. Accounting Horizons, 2010, 24, 139-147.	2.1	29
35	Accounting-Based Valuation with Changing Interest Rates. Review of Accounting Studies, 2004, 9, 419-441.	6.0	27
36	A Practical Model of Earnings Measurement. Accounting Review, 2006, 81, 271-279.	3.2	26

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37	Ungarbled earnings and dividends. <i>Journal of Accounting and Economics</i> , 1989, 11, 109-115.	3.4	25
38	Positive (Zero) NPV Projects and the Behavior of Residual Earnings. <i>Journal of Business Finance and Accounting</i> , 2003, 30, 7-16.	2.7	21
39	Risk-Aversion and the Martingale Property of Stock Prices: Comments. <i>International Economic Review</i> , 1977, 18, 229.	1.3	20
40	On the Theory of Forecast Horizon in Equity Valuation. <i>Journal of Accounting Research</i> , 1999, 37, 437.	4.5	20
41	Accounting for Revenues: A Framework for Standard Setting. <i>Accounting Horizons</i> , 2011, 25, 577-592.	2.1	20
42	Accruals: An overview. <i>China Journal of Accounting Research</i> , 2014, 7, 65-80.	1.5	20
43	Earnings, Book Values, and Dividends in a Stewardship Setting with Moral Hazard. <i>Contemporary Accounting Research</i> , 1999, 16, 525-540.	3.0	18
44	Discussion of "An Analysis of Historical and Future-Oriented Information in Accounting-Based Security Valuation Models". <i>Contemporary Accounting Research</i> , 1999, 16, 381-384.	3.0	17
45	Risk versus Anomaly: A New Methodology Applied to Accruals. <i>Accounting Review</i> , 2015, 90, 2057-2077.	3.2	17
46	Equity Value as a Function of (eps1, eps2, dps1, bvps, beta): Concepts and Realities. <i>Abacus</i> , 2016, 52, 70-99.	1.9	16
47	Some Conceptual Tensions in Financial Reporting. <i>Accounting Horizons</i> , 2012, 26, 125-133.	2.1	15
48	On the Theory of Residual Analyses and Abnormal Performance Metrics. <i>Australian Journal of Management</i> , 1978, 3, 175-193.	2.2	14
49	On the Analysis of Firms' Cash Flows*. <i>Contemporary Accounting Research</i> , 2009, 26, 1091-1114.	3.0	14
50	On Successful Research. <i>European Accounting Review</i> , 2011, 20, 7-26.	3.8	14
51	Researchers'™ data analysis choices: an excess of false positives?. <i>Review of Accounting Studies</i> , 0, , 1.	6.0	14
52	Discussion of "Residual Income and Value-Creation: The Missing Link". <i>Review of Accounting Studies</i> , 2002, 7, 247-251.	6.0	12
53	Researchers'™ Data Analysis Choices: An Excess of False Positives?. <i>SSRN Electronic Journal</i> , 0, , .	0.4	12
54	Portfolio Selection in a Log-Stable Market. <i>Journal of Financial and Quantitative Analysis</i> , 1975, 10, 285.	3.5	11

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55	A Dynamic Equilibrium for the Ross Arbitrage Model. <i>Journal of Finance</i> , 1980, 35, 675-684.	5.1	11
56	Accounting-based Valuation and Changing Interest Rates. <i>SSRN Electronic Journal</i> , 0, , .	0.4	10
57	On the nature of income measurement: The basic results. <i>Contemporary Accounting Research</i> , 1987, 4, 1-15.	3.0	9
58	Discussion of "Brand Values and Capital Market Valuation". <i>Review of Accounting Studies</i> , 1998, 3, 69-71.	6.0	8
59	The Feltham-Ohlson (1995) Model: Empirical Implications. <i>SSRN Electronic Journal</i> , 1999, , .	0.4	7
60	Positive (Zero) NPV Projects and the Behavior of Residual Earnings. <i>SSRN Electronic Journal</i> , 2000, , .	0.4	7
61	A Unified Valuation Framework for Dividends, Free Cash Flows, Residual Income, and Earnings Growth Based Models. <i>SSRN Electronic Journal</i> , 2006, , .	0.4	7
62	Response to the Financial Accounting Standards Board's and the International Accounting Standard Board's Joint Discussion Paper Entitled Preliminary Views on Financial Statement Presentation. <i>Accounting Horizons</i> , 2010, 24, 149-158.	2.1	7
63	Dividend Policy Irrelevancy and the Construct of Earnings. <i>Journal of Business Finance and Accounting</i> , 2013, 40, 673-694.	2.7	7
64	Linear Valuation Without OLS: The Theil-Sen Estimation Approach. <i>SSRN Electronic Journal</i> , 2013, , .	0.4	7
65	An Evaluation of Chinese Firms' Profitability: 2005-2013. <i>Accounting Horizons</i> , 2015, 29, 799-828.	2.1	7
66	Response to the Financial Accounting Standards Board's and the International Accounting Standards Board's Joint Discussion Paper Entitled Preliminary Views on Revenue Recognition in Contracts with Customers. <i>Accounting Horizons</i> , 2010, 24, 689-702.	2.1	5
67	and Quantitative Analysis, 1975, 10, 377.	3.5	4
68	The Basic Concepts Related to Returns on Earnings Regressions. <i>Journal of Contemporary Accounting and Economics</i> , 2005, 1, 93-102.	1.9	4
69	A Perspective on the Canadian Accounting Standards Board Exposure Draft on Generally Accepted Accounting Principles for Private Enterprises. <i>Accounting Horizons</i> , 2010, 24, 129-137.	2.1	4
70	Analyst Forecasts: Sales and Profit Margins. <i>SSRN Electronic Journal</i> , 2016, , .	0.4	4
71	Valuation and Growth. <i>SSRN Electronic Journal</i> , 0, , .	0.4	4
72	The Structure of Asset Prices and Socially Useless/Useful Information. <i>Journal of Finance</i> , 1984, 39, 1417-1435.	5.1	3

#	ARTICLE	IF	CITATIONS
73	Ex post stockholder unanimity. Journal of Banking and Finance, 1985, 9, 387-399.	2.9	3
74	Discussion of "trading volume theories and their implications for empirical information content studies". Contemporary Accounting Research, 1989, 6, 263-265.	3.0	3
75	On the conditional conservatism measure: A robust estimation approach. Journal of Business Finance and Accounting, 2018, 45, 395-409.	2.7	3
76	The Social Value of Public Information in Production Economies. , 1988, , 95-119.		3
77	On the Conditional Conservatism Measure: A Robust Estimation Approach. SSRN Electronic Journal, 2015, , .	0.4	2
78	Researcher's Data Analysis Choices: An Excess of False Positives?. SSRN Electronic Journal, 0, , .	0.4	2
79	P-E Multiples and Changing Interest Rates. SSRN Electronic Journal, 2000, , .	0.4	1
80	Comments on the Proposed SEC's 2010-2015 Draft Strategic Plan. Accounting Horizons, 2010, 24, 109-115.	2.1	1
81	Conceptual Issues in Financial Reporting. SSRN Electronic Journal, 2011, , .	0.4	1
82	A Comparison of Chinese and US Firms' Profitability. SSRN Electronic Journal, 2013, , .	0.4	1
83	Response to the Financial Accounting Standards Board's and the International Accounting Standard Board's Joint Discussion Paper Entitled, 'Preliminary Views on Revenue Recognition in Contracts with Customers'. SSRN Electronic Journal, 0, , .	0.4	1
84	Discussion of "A comparative examination of the time-series properties and predictive ability of annual historical cost and general price level adjusted earnings". Contemporary Accounting Research, 1988, 4, 513-514.	3.0	0
85	Permanent Earnings vs. Reported Earnings: Does the Average Difference Approximate Zero?. SSRN Electronic Journal, 2012, , .	0.4	0
86	Equity Value as a Function of (Eps1, Eps2, Dps1, Bvps, Beta): Concepts and Realities. SSRN Electronic Journal, 2015, , .	0.4	0
87	Explaining Returns through Valuation. SSRN Electronic Journal, 2017, , .	0.4	0
88	Valuation, Linear Information Dynamic, and Stochastic Discount Rates. SSRN Electronic Journal, 0, , .	0.4	0
89	Comments on Canadian Accounting Standards Board Exposure Draft on Generally Accepted Accounting Principles for Private Enterprises. SSRN Electronic Journal, 0, , .	0.4	0