

# James A Ohlson

## List of Publications by Year in descending order

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89  
papers

10,759  
citations

147801

31  
h-index

76900

74  
g-index

89  
all docs

89  
docs citations

89  
times ranked

2461  
citing authors

#	ARTICLE	IF	CITATIONS
1	On the conditional conservatism measure: A robust estimation approach. <i>Journal of Business Finance and Accounting</i> , 2018, 45, 395-409.	2.7	3
2	Explaining Returns through Valuation. <i>SSRN Electronic Journal</i> , 2017, , .	0.4	0
3	Analyst Forecasts: Sales and Profit Margins. <i>SSRN Electronic Journal</i> , 2016, , .	0.4	4
4	Equity Value as a Function of (eps1, eps2, dps1, bvps, beta): Concepts and Realities. <i>Abacus</i> , 2016, 52, 70-99.	1.9	16
5	Accounting Research and Common Sense. <i>Abacus</i> , 2015, 51, 525-535.	1.9	47
6	Equity Value as a Function of (Eps1, Eps2, Dps1, Bvps, Beta): Concepts and Realities. <i>SSRN Electronic Journal</i> , 2015, , .	0.4	0
7	On the Conditional Conservatism Measure: A Robust Estimation Approach. <i>SSRN Electronic Journal</i> , 2015, , .	0.4	2
8	Risk versus Anomaly: A New Methodology Applied to Accruals. <i>Accounting Review</i> , 2015, 90, 2057-2077.	3.2	17
9	Linear valuation without OLS: the Theil-Sen estimation approach. <i>Review of Accounting Studies</i> , 2015, 20, 395-435.	6.0	84
10	An Evaluation of Chinese Firms' Profitability: 2005â€“2013. <i>Accounting Horizons</i> , 2015, 29, 799-828.	2.1	7
11	Accruals: An overview. <i>China Journal of Accounting Research</i> , 2014, 7, 65-80.	1.5	20
12	Dividend Policy Irrelevancy and the Construct of Earnings. <i>Journal of Business Finance and Accounting</i> , 2013, 40, 673-694.	2.7	7
13	Linear Valuation Without OLS: The Theil-Sen Estimation Approach. <i>SSRN Electronic Journal</i> , 2013, , .	0.4	7
14	A Comparison of Chinese and US Firmsâ€™ Profitability. <i>SSRN Electronic Journal</i> , 2013, , .	0.4	1
15	Some Conceptual Tensions in Financial Reporting. <i>Accounting Horizons</i> , 2012, 26, 125-133.	2.1	15
16	Permanent Earnings vs. Reported Earnings: Does the Average Difference Approximate Zero?. <i>SSRN Electronic Journal</i> , 2012, , .	0.4	0
17	A Perspective on the Joint IASB/FASB Exposure Draft on Accounting for Leases. <i>Accounting Horizons</i> , 2011, 25, 861-871.	2.1	39
18	On Successful Research. <i>European Accounting Review</i> , 2011, 20, 7-26.	3.8	14

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19	Conceptual Issues in Financial Reporting. SSRN Electronic Journal, 2011, , .	0.4	1
20	Accounting for Revenues: A Framework for Standard Setting. Accounting Horizons, 2011, 25, 577-592.	2.1	20
21	Comments on the Proposed SEC's 2010-2015 Draft Strategic Plan. Accounting Horizons, 2010, 24, 109-115.	2.1	1
22	A Perspective on the Canadian Accounting Standards Board Exposure Draft on Generally Accepted Accounting Principles for Private Enterprises. Accounting Horizons, 2010, 24, 129-137.	2.1	4
23	A Framework for Financial Reporting Standards: Issues and a Suggested Model. Accounting Horizons, 2010, 24, 471-485.	2.1	32
24	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. Accounting Horizons, 2010, 24, 149-158.	2.1	7
25	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
26	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. Accounting Horizons, 2010, 24, 689-702.	2.1	5
27	Accounting Data and Value: The Basic Results. Contemporary Accounting Research, 2009, 26, 231-259.	3.0	45
28	On the Analysis of Firms' Cash Flows*. Contemporary Accounting Research, 2009, 26, 1091-1114.	3.0	14
29	A Unified Valuation Framework for Dividends, Free Cash Flows, Residual Income, and Earnings Growth Based Models. SSRN Electronic Journal, 2006, , .	0.4	7
30	Earnings, Earnings Growth and Value. Foundations and Trends in Accounting, 2006, 1, 1-70.	0.7	58
31	A Practical Model of Earnings Measurement. Accounting Review, 2006, 81, 271-279.	3.2	26
32	On Accounting-Based Valuation Formulae*. Review of Accounting Studies, 2005, 10, 323-347.	6.0	105
33	Expected EPS and EPS Growth as Determinants of Value. Review of Accounting Studies, 2005, 10, 349-365.	6.0	1,054
34	The Basic Concepts Related to Returns on Earnings Regressions. Journal of Contemporary Accounting and Economics, 2005, 1, 93-102.	1.9	4
35	Accounting-Based Valuation with Changing Interest Rates. Review of Accounting Studies, 2004, 9, 419-441.	6.0	27
36	Positive (Zero) NPV Projects and the Behavior of Residual Earnings. Journal of Business Finance and Accounting, 2003, 30, 7-16.	2.7	21

#	ARTICLE	IF	CITATIONS
37	Discussion of "Residual Income and Value-Creation: The Missing Link", Review of Accounting Studies, 2002, 7, 247-251.	6.0	12
38	Earnings, Book Values, and Dividends in Equity Valuation: An Empirical Perspective*. Contemporary Accounting Research, 2001, 18, 107-120.	3.0	206
39	Positive (Zero) NPV Projects and the Behavior of Residual Earnings. SSRN Electronic Journal, 2000, , .	0.4	7
40	Residual Income Valuation: The Problems. SSRN Electronic Journal, 2000, , .	0.4	36
41	P-E Multiples and Changing Interest Rates. SSRN Electronic Journal, 2000, , .	0.4	1
42	The Feltham-Ohlson (1995) Model: Empirical Implications. Journal of Accounting, Auditing & Finance, 2000, 15, 321-331.	1.8	67
43	The Feltham-Ohlson (1995) Model: Empirical Implications. SSRN Electronic Journal, 1999, , .	0.4	7
44	On Transitory Earnings. Review of Accounting Studies, 1999, 4, 145-162.	6.0	216
45	Discussion of "An Analysis of Historical and Future-Oriented Information in Accounting-Based Security Valuation Models", Contemporary Accounting Research, 1999, 16, 381-384.	3.0	17
46	Earnings, Book Values, and Dividends in a Stewardship Setting with Moral Hazard. Contemporary Accounting Research, 1999, 16, 525-540.	3.0	18
47	On the Theory of Forecast Horizon in Equity Valuation. Journal of Accounting Research, 1999, 37, 437.	4.5	20
48	Residual Earnings Valuation With Risk and Stochastic Interest Rates. Accounting Review, 1999, 74, 165-183.	3.2	184
49	Discussion of "Brand Values and Capital Market Valuation", Review of Accounting Studies, 1998, 3, 69-71.	6.0	8
50	Accrual Accounting and Equity Valuation. Journal of Accounting Research, 1998, 36, 85.	4.5	83
51	Uncertainty Resolution and the Theory of Depreciation Measurement. Journal of Accounting Research, 1996, 34, 209.	4.5	364
52	Earnings, Book Values, and Dividends in Equity Valuation*. Contemporary Accounting Research, 1995, 11, 661-687.	3.0	3,939
53	Valuation and Clean Surplus Accounting for Operating and Financial Activities*. Contemporary Accounting Research, 1995, 11, 689-731.	3.0	1,715
54	Disaggregated Accounting Data as Explanatory Variables for Returns. Journal of Accounting, Auditing & Finance, 1992, 7, 553-573.	1.8	155

#	ARTICLE	IF	CITATIONS
55	Aggregate accounting earnings can explain most of security returns. Journal of Accounting and Economics, 1992, 15, 119-142.	3.4	355
56	The theory of value and earnings, and an introduction to the Ball&Brown analysis*. Contemporary Accounting Research, 1991, 8, 1-19.	3.0	189
57	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
58	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
59	Discussion of "trading volume theories and their implications for empirical information content studies": Contemporary Accounting Research, 1989, 6, 263-265.	3.0	3
60	Ungarbled earnings and dividends. Journal of Accounting and Economics, 1989, 11, 109-115.	3.4	25
61	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
62	The Social Value of Public Information in Production Economies. , 1988, , 95-119.		3
63	On the nature of income measurement: The basic results. Contemporary Accounting Research, 1987, 4, 1-15.	3.0	9
64	Volatility increases subsequent to stock splits: An empirical aberration. Journal of Financial Economics, 1985, 14, 251-266.	9.0	227
65	Ex post stockholder unanimity. Journal of Banking and Finance, 1985, 9, 387-399.	2.9	3
66	The Structure of Asset Prices and Socially Useless/Useful Information. Journal of Finance, 1984, 39, 1417-1435.	5.1	3
67	Price-Earnings Ratios and Earnings Capitalization Under Uncertainty. Journal of Accounting Research, 1983, 21, 141.	4.5	43
68	Book Rate-of-Return and Prediction of Earnings Changes: An Empirical Investigation. Journal of Accounting Research, 1982, 20, 639.	4.5	333
69	Sufficient and Necessary Conditions for Information to have Social Value in Pure Exchange. Journal of Finance, 1982, 37, 1169-1181.	5.1	84
70	Valuation of risky assets in arbitrage-free economies with transactions costs. Journal of Financial Economics, 1981, 9, 271-280.	9.0	77
71	Toward a Theory of Financial Accounting: Welfare and Public Information. Journal of Accounting Research, 1981, 19, 399.	4.5	32
72	A Dynamic Equilibrium for the Ross Arbitrage Model. Journal of Finance, 1980, 35, 675-684.	5.1	11

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73	Information and the Sequential Valuation of Assets in Arbitrage-Free Economies. Journal of Accounting Research, 1980, 18, 420.	4.5	67
74	Risk, Return, Security-Valuation and the Stochastic Behavior of Accounting Numbers. Journal of Financial and Quantitative Analysis, 1979, 14, 317.	3.5	35
75	On financial disclosure and the behavior of security prices. Journal of Accounting and Economics, 1979, 1, 211-232.	3.4	36
76	On the Theory of Residual Analyses and Abnormal Performance Metrics. Australian Journal of Management, 1978, 3, 175-193.	2.2	14
77	Risk-Aversion and the Martingale Property of Stock Prices: Comments. International Economic Review, 1977, 18, 229.	1.3	20
78	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
79	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
80	and Quantitative Analysis, 1975, 10, 377.	3.5	4
81	Portfolio Selection in a Log-Stable Market. Journal of Financial and Quantitative Analysis, 1975, 10, 285.	3.5	11
82	Valuation and Growth. SSRN Electronic Journal, 0, , .	0.4	4
83	Researcher's Data Analysis Choices: An Excess of False Positives?. SSRN Electronic Journal, 0, , .	0.4	2
84	Researcher's™ data analysis choices: an excess of false positives?. Review of Accounting Studies, 0, , 1.	6.0	14
85	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
86	Accounting-based Valuation and Changing Interest Rates. SSRN Electronic Journal, 0, , .	0.4	10
87	Researcher's™ Data Analysis Choices: An Excess of False Positives?. SSRN Electronic Journal, 0, , .	0.4	12
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