

Beatriz Garcia Osma

List of Publications by Year in descending order

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28
papers

2,663
citations

361413
20
h-index

501196
28
g-index

28
all docs

28
docs citations

28
times ranked

1367
citing authors

#	ARTICLE	IF	CITATIONS
1	Accounting conservatism and corporate governance. <i>Review of Accounting Studies</i> , 2009, 14, 161-201.	6.0	398
2	Accounting conservatism and firm investment efficiency. <i>Journal of Accounting and Economics</i> , 2016, 61, 221-238.	3.4	365
3	Conditional conservatism and cost of capital. <i>Review of Accounting Studies</i> , 2011, 16, 247-271.	6.0	191
4	The monitoring role of female directors over accounting quality. <i>Journal of Corporate Finance</i> , 2017, 45, 651-668.	5.5	187
5	Board Independence and Real Earnings Management: The Case of R&D Expenditure. <i>Corporate Governance: an International Review</i> , 2008, 16, 116-131.	2.4	184
6	The Effect of the Board Composition and its Monitoring Committees on Earnings Management: evidence from Spain. <i>Corporate Governance: an International Review</i> , 2007, 15, 1413-1428.	2.4	144
7	Corporate governance and impression management in annual results press releases. <i>Accounting, Organizations and Society</i> , 2011, 36, 187-208.	2.8	142
8	Board of Directors' Characteristics and Conditional Accounting Conservatism: Spanish Evidence. <i>European Accounting Review</i> , 2007, 16, 727-755.	3.8	132
9	The Effect of Earnings Management on the Asymmetric Timeliness of Earnings. <i>Journal of Business Finance and Accounting</i> , 2005, 32, 691-726.	2.7	120
10	The Economic Determinants of Conditional Conservatism. <i>Journal of Business Finance and Accounting</i> , 2009, 36, 336-372.	2.7	93
11	Earnings quality in exâ€post failed firms. <i>Accounting and Business Research</i> , 2009, 39, 119-138.	1.8	90
12	R&D Expenditure and Earnings Targets. <i>European Accounting Review</i> , 2009, 18, 7-32.	3.8	85
13	Who Uses Financial Reports and for What Purpose? Evidence from Capital Providers. <i>Accounting in Europe</i> , 2014, 11, 185-209.	3.8	84
14	Information Consequences of Accounting Conservatism. <i>European Accounting Review</i> , 2014, 23, 173-198.	3.8	60
15	Opportunistic disclosure in press release headlines. <i>Accounting and Business Research</i> , 2012, 42, 143-168.	1.8	59
16	Stakeholders<i>versus</i>Firm Communication in Social Media: The Case of Twitter and Corporate Social Responsibility Information. <i>European Accounting Review</i> , 2021, 30, 31-62.	3.8	52
17	Effects of database choice on international accounting research. <i>Abacus</i> , 2006, 42, 426-454.	1.9	48
18	Prudential supervisorsâ€™ independence and income smoothing in European banks. <i>Journal of Banking and Finance</i> , 2019, 102, 156-176.	2.9	44

#	ARTICLE	IF	CITATIONS
19	Conditional conservatism and the limits to earnings management. <i>Journal of Accounting and Public Policy</i> , 2020, 39, 106738.	2.0	40
20	Debt pressure and interactive use of control systems: Effects on cost of debt. <i>Management Accounting Research</i> , 2018, 40, 27-46.	3.3	31
21	Accounting conservatism and the profitability of corporate insiders. <i>Journal of Business Finance and Accounting</i> , 2020, 47, 333-364.	2.7	25
22	The Usefulness of Financial Accounting Information: Evidence from the Field. <i>Accounting Review</i> , 2021, 96, 73-102.	3.2	19
23	Strategic Accounting Choice Around Firm-Level Labor Negotiations. <i>Journal of Accounting, Auditing & Finance</i> , 2015, 30, 246-277.	1.8	17
24	Public oversight systems for statutory auditors in the European Union. <i>European Journal of Law and Economics</i> , 2017, 44, 517-552.	1.1	17
25	The illusion of CSR: drawing the line between core and supplementary CSR. <i>Sustainability Accounting, Management and Policy Journal</i> , 2016, 7, 125-151.	4.1	12
26	Insider trading restrictions and earnings management. <i>Accounting and Business Research</i> , 2020, 50, 205-237.	1.8	10
27	The role of users' engagement in shaping financial reporting: should activists target accounting more?. <i>Accounting and Business Research</i> , 2021, 51, 511-544.	1.8	9
28	Accounting quality in railway companies during the nineteenth and twentieth centuries: the case of Spanish NORTE and MZA. <i>Accounting and Business Research</i> , 2019, 49, 271-304.	1.8	5