

Christian Leuz

List of Publications by Year in descending order

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86
papers

23,960
citations

101543

36
h-index

133252

59
g-index

98
all docs

98
docs citations

98
times ranked

5574
citing authors

#	ARTICLE	IF	CITATIONS
1	Accounting for financial stability: Bank disclosure and loss recognition in the financial crisis. Journal of Financial Economics, 2021, 141, 1188-1217.	9.0	49
2	Mandatory CSR and sustainability reporting: economic analysis and literature review. Review of Accounting Studies, 2021, 26, 1176-1248.	6.0	366
3	Large-sample evidence on the impact of unconventional oil and gas development on surface waters. Science, 2021, 373, 896-902.	12.6	46
4	On the Economics of Mandatory Audit Partner Rotation and Tenure: Evidence from PCAOB Data. Accounting Review, 2021, 96, 303-331.	3.2	70
5	Reproducibility in Accounting Research: Views of the Research Community. Journal of Accounting Research, 2020, 58, 519-543.	4.5	39
6	Public Oversight and Reporting Credibility: Evidence from the PCAOB Audit Inspection Regime. Review of Financial Studies, 2020, 33, 4532-4579.	6.8	92
7	The Twilight Zone: OTC Regulatory Regimes and Market Quality. Review of Financial Studies, 2018, 31, 898-942.	6.8	42
8	Accounting for Financial Stability: Lessons From the Financial Crisis and Future Challenges. SSRN Electronic Journal, 2018, , .	0.4	1
9	Who Falls Prey to the Wolf of Wall Street? Investor Participation in Market Manipulation. SSRN Electronic Journal, 2018, , .	0.4	0
10	Evidence-based policymaking: promise, challenges and opportunities for accounting and financial markets research. Accounting and Business Research, 2018, 48, 582-608.	1.8	102
11	The Effect of Regulatory Harmonization on Cross-Border Labor Migration: Evidence from the Accounting Profession. Journal of Accounting Research, 2017, 55, 35-78.	4.5	27
12	Who Falls Prey to the Wolf of Wall Street? Investor Participation in Market Manipulation. SSRN Electronic Journal, 2017, , .	0.4	1
13	The Economics of Disclosure and Financial Reporting Regulation: Evidence and Suggestions for Future Research. Journal of Accounting Research, 2016, 54, 525-622.	4.5	1,096
14	Capital-Market Effects of Securities Regulation: Prior Conditions, Implementation, and Enforcement. Review of Financial Studies, 2016, 29, 2885-2924.	6.8	293
15	Public Audit Oversight and Reporting Credibility: Evidence from the PCAOB Inspection Regime. SSRN Electronic Journal, 2015, , .	0.4	7
16	Mandatory IFRS reporting and changes in enforcement. Journal of Accounting and Economics, 2013, 56, 147-177.	3.4	620
17	Adopting a Label: Heterogeneity in the Economic Consequences Around IAS/IFRS Adoptions. Journal of Accounting Research, 2013, 51, 495-547.	4.5	573
18	The Twilight Zone: OTC Regulatory Regimes and Market Quality. SSRN Electronic Journal, 2013, , .	0.4	0

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19	Information Asymmetry, Information Precision, and the Cost of Capital*. Review of Finance, 2012, 16, 1-29.	6.3	319
20	Mandatory IFRS Reporting and Changes in Enforcement. SSRN Electronic Journal, 2012, , .	0.4	75
21	Did Fair-Value Accounting Contribute to the Financial Crisis?. Journal of Economic Perspectives, 2010, 24, 93-118.	5.9	411
22	Global Accounting Convergence and the Potential Adoption of IFRS by the U.S. (Part I): Conceptual Underpinnings and Economic Analysis. Accounting Horizons, 2010, 24, 355-394.	2.1	369
23	Do Foreigners Invest Less in Poorly Governed Firms?. Review of Financial Studies, 2010, 23, 3245-3285.	6.8	139
24	Different approaches to corporate reporting regulation: How jurisdictions differ and why. Accounting and Business Research, 2010, 40, 229-256.	1.8	350
25	Global Accounting Convergence and the Potential Adoption of IFRS by the U.S. (Part II): Political Factors and Future Scenarios for U.S. Accounting Standards. Accounting Horizons, 2010, 24, 567-588.	2.1	139
26	Global Accounting Convergence and the Potential Adoption of IFRS by the United States: An Analysis of Economic and Policy Factors. SSRN Electronic Journal, 2009, , .	0.4	43
27	Do Foreigners Invest Less in Poorly Governed Firms?. Review of Financial Studies, 2009, 22, 3245-3285.	6.8	475
28	Cost of capital effects and changes in growth expectations around U.S. cross-listings. Journal of Financial Economics, 2009, 93, 428-454.	9.0	485
29	The crisis of fair-value accounting: Making sense of the recent debate. Accounting, Organizations and Society, 2009, 34, 826-834.	2.8	518
30	Mandatory IFRS Reporting around the World: Early Evidence on the Economic Consequences. Journal of Accounting Research, 2008, 46, 1085-1142.	4.5	1,415
31	Why do firms go dark? Causes and economic consequences of voluntary SEC deregistrations. Journal of Accounting and Economics, 2008, 45, 181-208.	3.4	363
32	Was the Sarbanesâ€“Oxley Act of 2002 really this costly? A discussion of evidence from event returns and going-private decisions. Journal of Accounting and Economics, 2007, 44, 146-165.	3.4	168
33	Capital Market Effects of Mandatory IFRS Reporting in the EU: Empirical Evidence. SSRN Electronic Journal, 2007, , .	0.4	37
34	Accounting Information, Disclosure, and the Cost of Capital. Journal of Accounting Research, 2007, 45, 385-420.	4.5	1,819
35	The Importance of Reporting Incentives: Earnings Management in European Private and Public Firms. Accounting Review, 2006, 81, 983-1016.	3.2	1,246
36	Cross listing, bonding and firmsâ€™ reporting incentives: A discussion of Lang, Raedy and Wilson (2006). Journal of Accounting and Economics, 2006, 42, 285-299.	3.4	146

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37	Accounting Information, Disclosure, and the Cost of Capital. SSRN Electronic Journal, 2006, , .	0.4	162
38	International Differences in the Cost of Equity Capital: Do Legal Institutions and Securities Regulation Matter?. Journal of Accounting Research, 2006, 44, 485-531.	4.5	1,037
39	Political relationships, global financing, and corporate transparency: Evidence from Indonesia. Journal of Financial Economics, 2006, 81, 411-439.	9.0	683
40	Cross Listing, Bonding and Firms' Reporting Incentives: A Discussion of Lang, Raedy and Wilson (JAE) Tj ETQq0 0 0 ggBT /Overlock 10 Tf	0.4	12
41	Firms' Capital Allocation Choices, Information Quality, and the Cost of Capital. SSRN Electronic Journal, 2005, , .	0.4	80
42	Economic consequences of SEC disclosure regulation: evidence from the OTC bulletin board. Journal of Accounting and Economics, 2005, 39, 233-264.	3.4	400
43	Why do Firms go Dark? Causes and Economic Consequences of Voluntary SEC Deregistrations. SSRN Electronic Journal, 2004, , .	0.4	57
44	Economic Consequences of SEC Disclosure Regulation: Evidence from the OTC Bulletin Board. SSRN Electronic Journal, 2004, , .	0.4	47
45	The Importance of Reporting Incentives: Earnings Management in European Private and Public Firms. SSRN Electronic Journal, 2004, , .	0.4	107
46	International Differences in the Cost of Equity Capital: Do Legal Institutions and Securities Regulation Matter?. SSRN Electronic Journal, 2004, , .	0.4	105
47	The Role of Accounting in the German Financial System. , 2004, , 450-482.		99
48	Proprietary versus Nonproprietary Disclosures: Evidence from Germany. , 2004, , 164-198.		54
49	Discussion of ADRs, Analysts, and Accuracy: Does Cross-Listing in the United States Improve a Firm's Information Environment and Increase Market Value?. Journal of Accounting Research, 2003, 41, 347-362.	4.5	88
50	IAS Versus U.S. GAAP: Information Asymmetry-Based Evidence from Germany's New Market. Journal of Accounting Research, 2003, 41, 445-472.	4.5	219
51	IAS Versus U.S. GAAP: Information Asymmetry-Based Evidence from Germany's New Market. Journal of Accounting Research, 2003, 41, 445-472.	4.5	422
52	Earnings management and investor protection: an international comparison. Journal of Financial Economics, 2003, 69, 505-527.	9.0	4,081
53	Discussion of ADRs, Analysts, and Accuracy: Does Cross Listing in the U.S. Improve a Firm's Information Environment and Increase Market Value?. SSRN Electronic Journal, 2003, , .	0.4	17
54	The Role of Accounting in the German Financial System. SSRN Electronic Journal, 2003, , .	0.4	13

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55	Proprietary versus Non-Proprietary Disclosures: Evidence from Germany. SSRN Electronic Journal, 2003, , .	0.4	15
56	Political Relationships, Global Financing and Corporate Transparency. SSRN Electronic Journal, 2003, , .	0.4	54
57	Investor Protection and Earnings Management: An International Comparison. SSRN Electronic Journal, 2001, , .	0.4	314
58	IAS versus US GAAP: Information-Asymmetry Based Evidence from Germany's New Market. SSRN Electronic Journal, 2001, , .	0.4	60
59	Comment and Discussion. Brookings-Wharton Papers on Financial Services, 2001, 2001, 170-178.	0.5	20
60	Tribute to Dieter Ordelheide. European Accounting Review, 2000, 9, 345-347.	3.8	0
61	The Development of Voluntary Cash Flow Statements in Germany and the Influence of International Reporting Standards. Schmalenbach Business Review, 2000, 52, 182-207.	0.9	24
62	The Economic Consequences of Increased Disclosure. Journal of Accounting Research, 2000, 38, 91.	4.5	1,910
63	The Economic Consequences of Increased Disclosure. SSRN Electronic Journal, 1999, , .	0.4	455
64	The role of accrual accounting in restricting dividends to shareholders. European Accounting Review, 1998, 7, 579-604.	3.8	43
65	An International Comparison of Accounting-Based Payout Restrictions in the United States, United Kingdom and Germany. Accounting and Business Research, 1998, 28, 111-129.	1.8	64
66	Cost of Capital Effects and Changes in Growth Expectations around U.S. Cross-Listings. SSRN Electronic Journal, 0, , .	0.4	49
67	Information Asymmetry, Information Precision, and the Cost of Capital. SSRN Electronic Journal, 0, , .	0.4	49
68	Economic Consequences of Financial Reporting and Disclosure Regulation: A Review and Suggestions for Future Research. SSRN Electronic Journal, 0, , .	0.4	354
69	Mandatory IFRS Reporting Around the World: Early Evidence on the Economic Consequences. SSRN Electronic Journal, 0, , .	0.4	168
70	Did Fair-Value Accounting Contribute to the Financial Crisis?. SSRN Electronic Journal, 0, , .	0.4	40
71	Different Approaches to Corporate Reporting Regulation: How Jurisdictions Differ and Why. SSRN Electronic Journal, 0, , .	0.4	33
72	Capital-Market Effects of Securities Regulation: Hysteresis, Implementation, and Enforcement. SSRN Electronic Journal, 0, , .	0.4	23

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73	Adopting a Label: Heterogeneity in the Economic Consequences Around IAS/IFRS Adoptions. SSRN Electronic Journal, 0, , .	0.4	53
74	The Effect of Regulatory Harmonization on Cross-Border Labor Migration: Evidence from the Accounting Profession. SSRN Electronic Journal, 0, , .	0.4	0
75	The Economics of Disclosure and Financial Reporting Regulation: Evidence and Suggestions for Future Research. SSRN Electronic Journal, 0, , .	0.4	28
76	Economic Analysis of Widespread Adoption of CSR and Sustainability Reporting Standards. SSRN Electronic Journal, 0, , .	0.4	20
77	Adoption of CSR and Sustainability Reporting Standards: Economic Analysis and Review. SSRN Electronic Journal, 0, , .	0.4	52
78	Accounting for Financial Stability: Lessons from the Financial Crisis and Future Challenges. SSRN Electronic Journal, 0, , .	0.4	8
79	Disclosure and the Cost of Capital: Evidence from Firms' Response to the Enron Shock. SSRN Electronic Journal, 0, , .	0.4	10
80	Proper Inferences or a Market for Excuses? The Capital-Market Effects of Mandatory IFRS Adoption. SSRN Electronic Journal, 0, , .	0.4	6
81	Mandated Financial Reporting and Corporate Innovation. SSRN Electronic Journal, 0, , .	0.4	11
82	Accounting for Financial Stability: Bank Disclosure and Loss Recognition in the Financial Crisis. SSRN Electronic Journal, 0, , .	0.4	3
83	Do Foreigners Invest Less in Poorly Governed Firms?. SSRN Electronic Journal, 0, , .	0.4	58
84	The Development of Voluntary Cash Flow Statements in Germany and the Influence of International Reporting Standards. SSRN Electronic Journal, 0, , .	0.4	3
85	Evidence-Based Policymaking: Promise, Challenges and Opportunities for Accounting and Financial Markets Research. SSRN Electronic Journal, 0, , .	0.4	0
86	Evidence-Based Policymaking: Promise, Challenges and Opportunities for Accounting and Financial Markets Research. SSRN Electronic Journal, 0, , .	0.4	0