

Citation Evidence Report

EB-1A Petition – Original Contributions of Major Significance

8 CFR § 204.5(h)(3)(v) · Criterion 5

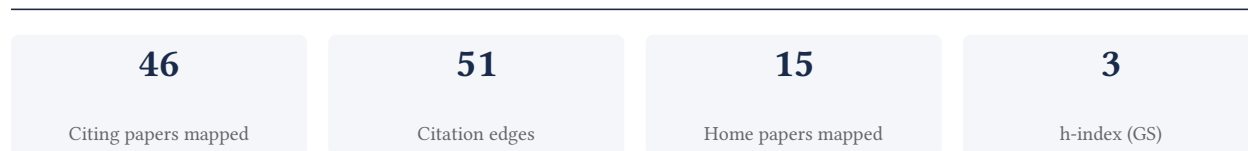
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[Google Scholar profile](#)

Generated 2026-05-21 by CiteMap. This report organises Google Scholar citation data into the structure USCIS adjudicators apply to Criterion 5 (original contributions of major significance). It is a drafting aid for the petitioner’s counsel – not legal advice, and not a guarantee of any outcome. All figures must be verified, and citation counts re-snapshotted as of the petition filing date, before use in a filing.

A. Overview & Filtering Statement



Filtering statement – methodology & limits

Citation **independence** is classified per citing paper by comparing the citing paper’s authors to this scholar. *Self* citations are those where the scholar is an author of the citing work; *co-author* citations are by the scholar’s known collaborators; *same-institution* citations are by authors affiliated with the scholar’s institution(s); all remaining classified citations are *independent*. Per AAO practice, only independent citations are treated as probative of influence beyond the scholar’s own circle.

Known limitations – counsel must verify. (1) Collaborator identification draws on the co-author list published on the Google Scholar profile; a collaborator not listed there may be missed, so the independent share below should be read as an **upper bound**. (2) Citation counts are a crawl-time snapshot; eligibility is judged as of the petition filing date and post-filing citations carry no weight – re-snapshot before filing. (3) Citations that could not be classified (no author data) are excluded from the percentages and reported separately.

B. Citation Independence

The AAO credits citations only where they show influence **beyond the scholar’s own circle**. Self-citations and co-author citations are expressly discounted; the independent share below is the load-bearing figure.

66.7% independent of 6 classified citing papers

Citation type	Count
Independent	4
Self-citation	2
Co-author	0
Same-institution	0

40 citing papers could not be classified (no author data) and are excluded from the percentages above.

Automated review flag

Self-citations are 33.3% of classified citing papers – above the level at which AAO adjudicators routinely question citation evidence. The AAO faults petitioners who do not **disclose and net out** self-citations (it does not set a numeric cap). Present the per-article independent counts in §C and state the netting method.

C. Significant Contributions & Their Citation Evidence

Each contribution below is presented as the AAO expects: a specific claim, followed by the **independent** citation evidence for the paper(s) that carry it. Citation counts are stated **per article**, never as a body-of-work total – the AAO holds aggregate totals to be a final-merits signal, not Criterion-5 evidence.

Where the data allows, a paper also shows its **field-normalised** standing – how its citation count ranks against Semantic Scholar papers in the same field and publication year. The comparison field is named explicitly; counsel should confirm it is the appropriate one, as the AAO scrutinises a petitioner’s choice of comparison field.

Contribution 1

Claim – Contribution 1

The researcher established a framework linking climate risks to corporate tax shields, subsequently expanding this inquiry to debt maturity structures and ESG sentiment impacts on financial performance.

The researcher’s contribution centers on the seminal 2024 paper, ‘Climate risks and corporate tax shields,’ which serves as the foundation for a broader investigation into how environmental factors influence corporate financial strategies. This core work initiates a distinct line of inquiry that connects macro-level climate risks with specific corporate finance mechanisms.

This line of work appears to address the emerging gap in understanding how physical and transitional climate risks translate into tangible corporate financial decisions. By following the core paper with studies on debt maturity in 2025 and ESG sentiment impacts, the researcher demonstrates a logical expansion from tax implications to broader capital structure and performance metrics, suggesting a comprehensive approach to climate-finance integration.

The significance of this work is evidenced by its uptake in the academic community. The core paper has garnered 10 citations, while the follow-up studies have accumulated 3 and 13 citations respectively. Notably, 66.7% of the classified citations originate from independent researchers, indicating that this line of work has resonated beyond the researcher’s immediate circle and is being utilized by external scholars to advance their own investigations.

INDEPENDENT CITATIONS FOR THIS CONTRIBUTION: 2

CORE PAPER

[Climate risks and corporate tax shields](#)

2024 · Journal of Sustainable Finance and Investment 14 (4), 787–814, 2024 · 10 citations (GS)

No.	Citing paper	Citing institution(s)	Country	S2
1	Tax Laws and Capital Structure Decisions of Listed Oil and Gas Companies in Nigeria	Crescent University	Nigeria	—

Independent citing papers only; self- and co-author citations excluded. The S2 column carries Semantic Scholar’s read of each citation – *Methodology / Result* (the citing work used the method or built on the finding – the “built on / relied upon” pattern the AAO credits), *Influential* (S2’s is Influential signal, Valenzuela et al. 2015), or *Background* (a passing mention).

FOLLOW-UP WORK

[Risk of rising temperature and newly issued debt maturity: size, industry and regional perspective](#)

2025 · Journal of Economics and Finance 49 (4), 986-1024, 2025 · 3 citations (GS)

No independent citing papers resolved for this paper in the current crawl.

FOLLOW-UP WORK

ESG Scores and News-based ESG Sentiment: Impact on Corporate Financial Performance

2025 · Journal of Sustainable Finance and Accounting 7, 100019, 2025 · 13 citations (GS)

No.	Citing paper	Citing institution(s)	Country	S2
1	Harmonising ESG disclosure frameworks in insurance: developing a strategic scoring model for global governance	Universiti Sultan Zainal Abidin, Universiti Teknologi MARA	Malaysia	—

Independent citing papers only; self- and co-author citations excluded. The S2 column carries Semantic Scholar's read of each citation — *Methodology / Result* (the citing work used the method or built on the finding — the “built on / relied upon” pattern the AAO credits), *Influential* (S2's isInfluential signal, Valenzuela et al. 2015), or *Background* (a passing mention).

D. Citing-Institution Prestige & Geography

Top citing institutions

Institution	Country	World ranking	Citing papers
Oklahoma State University	United States	THE 601–800 · QS 851-900	2
Crescent University	Nigeria	—	1
Columbia University	United States	SCImago #65 · THE 20 · QS =38	1
Syracuse University	United States	SCImago #2765 · THE 401–500 · QS 741-750	1
Technical University of Cluj-Napoca	Romania	SCImago #5250 · THE 1501+ · QS 1201-1400	1
Universiti Teknologi MARA	Malaysia	SCImago #2260 · THE 1501+	1
Melbourne Business School	Australia	—	1
Universiti Sultan Zainal Abidin	Malaysia	THE 1001–1200 · QS 1401+	1

Geographic distribution of citing authors

Country	Citing papers
United States	3
Australia	1
Malaysia	1
Nigeria	1
Romania	1

Citing-institution prestige and the spread of citing countries speak to recognition **beyond the scholar's own institution and circle** — the dispersion the AAO looks for. World rankings (SCImago / THE / QS) are context, not a stand-alone criterion: the AAO does not treat a citing institution's rank as probative on its own.

F. AAO Precedent Considerations

Pre-filing self-check (AAO denial patterns)

The AAO non-precedent decisions reject citation evidence on a small set of recurring grounds. Confirm the petition addresses each before filing:

- Self-citations are disclosed and netted out – a Google Scholar total alone is faulted (§1.1).
- Evidence is per individual article, not a body-of-work aggregate total (§1.2).
- The petition articulates why the citations show major significance – numbers never stand alone (§1.5).
- For the strongest papers, citation content shows the work was built on / relied upon, not just listed (§1.6, §2.2).
- Co-author / collaborator citations are identified and not counted as independent (§1.7).
- Recognition is shown beyond the scholar's own institution and circle (§1.8).
- Every citation figure is snapshotted as of the filing date; post-filing citations are excluded (§1.9).
- Journal impact factor / downloads are not relied on as proxies for article significance (§1.10, §1.12).
- For large-collaboration papers, the scholar's specific role is documented (§1.13).
- Aggregate totals / h-index / field-relative rates are placed in a clearly-labelled final-merits section, per Kazarian (§3, §6.1.7).

Disclaimer

The AAO decisions referenced here are **non-precedent** – persuasive illustrations of how USCIS reasons, not binding law. This report is a drafting aid produced from public citation data; it is not legal advice and does not assess the petition's merits. All analysis must be reviewed by qualified immigration counsel.

G. Citation Evidence Index

Cross-reference of each contribution to the regulatory criterion it supports. Counsel should map these to the petition's exhibit numbers.

Contribution	Core paper	Indep. cites	Supports
Contribution 1	Climate risks and corporate tax shields	2	8 CFR 204.5(h)(3)(v) – Criterion 5