Lingnan University 嶺南大學 香港 Hong Kong

Faculty of Business 嶺南大學商學院

Department of Accountancy
Hong Kong Institute of Business Studies

POSTGRADUATE SEMINAR SERIES

Topic Defence Seminar

Topic Title: **Do SEC Investigations Deter Corporate Tax Avoidance?**

Presenter: **Mr XIE Yinjie**

PhD student of Accountancy

Abstract :

Investigations by the Securities and Exchange Commission (SEC) may bring substantial legal and reputational costs when they lead to enforcement actions. Recent findings show that the SEC incorporates tax information into its enforcement process. However, it is unclear whether SEC investigations, if undisclosed, will affect firms' tax avoidance behavior. Using a staggered cohort difference-in-differences design, I test whether firms change their tax avoidance when being investigated. I find that SEC scrutiny significantly increases firms' tax avoidance. This study extends research on the determinants of corporate tax avoidance by examining the role of SEC monitoring.

Date : 2 June 2025, Monday

Time : 10:00-11:30

Venue : SEK210, 2/F, Simon & Eleanor Kwok Building

Language : English

*** All are Welcome ***

For enquiries, please contact 2616-8373 or by email (hkibs@ln.edu.hk).

Due date: 3 June 2025