

Lingnan University 嶺南大學 香港 Hong Kong

Faculty of Business 嶺南大學商學院

Accounting Research Workshop Series

Prof. Yue Zhang
Associate Professor, Department of Accountancy, Lingnan University

Supporting the Shaken: Do Customers Speed Up Payments to Suppliers under SEC Investigation?

Abstract: We observe that the supplier's accounts receivable over sales ratio is negatively associated with the indicator of the supplier's SEC investigation, suggesting that major customers speed up the payment. This result is stronger for suppliers with financial constraints and less dominant in the customer-supplier relationships. These findings suggest that major customers are aware of the SEC investigation of their suppliers and help the suppliers to survive the potential credit constraints. Our results are robust to alternative measurement of dependent variable, various control of fixed effects, and omitted variable bias.

About the Speaker

ZHANG Yue is an associate professor in the Department of Accountancy, Faculty of Business, Lingnan University. Prior to joining Lingnan, she was an assistant professor at City University of Hong Kong. She received her PhD in Accounting from The University of Texas at Dallas. Her research interests focus on supply chains, capital-market information, and environmental, social, and governance (ESG) issues. Her work has been published in leading accounting and finance journals, including Review of Accounting Studies, Production and Operations Management, and Journal of Banking and Finance. She is a member of CPA Australia through the Academic Pathway.

Date: October 21, 2026 (Wednesday)

Time: 10:30am—12:00noon

Venue: SEK210

Language: English

All are welcome

- *For any inquiries, please contact us at hkibs@ln.edu.hk or call us at 2616-8374.*

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