

POSTGRADUATE SEMINAR SERIES

Topic Defence Seminar

Topic Title: **Does violence crime matter in aggressive tax avoidance?**

Presenter : **Ms Chun Qi**
MPhil Student of Accountancy

Abstract : Social psychological literature documents that repeated exposure to violence increases behavioral aggressiveness. Employing violent crime as a social context for local organizational behaviors, I examine whether firms' aggressive tax avoidance is positively associated with the violent crime rate surrounding headquarters. This study contributes to the literature by adding one determinant of aggressive tax avoidance. It provides financial reporting information users with one more clue to detect aggressive corporations and benefit their decision-making.

Date : 13 April 2023, Thursday

Time : 9:30 am – 11:00 am

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

Language : English



*** All are Welcome ***