



香港恒生大學
THE HANG SENG UNIVERSITY
OF HONG KONG



會計學系
DEPARTMENT OF ACCOUNTANCY

COST UNIQUENESS AND TAX AVOIDANCE



Professor Hsihui Chang

KPMG Professor of Accounting,
Drexel University

Academic Advisory Board Member
(Accountancy)

Biography

Professor Hsihui Chang is the KPMG Endowed Professor of Accounting at Drexel University. Prior to joining Drexel, he taught at the University of Texas at Dallas and National Cheng Chi University in Taiwan. He was an Honorary Chair/Visiting Professor at several universities, including Hitotsubashi University in Japan, Peking University in China, and National Taiwan University. Chang obtained his Ph.D. in Accounting from the University of Minnesota. His research interests include managerial accounting, auditing, and information technology.



Date and Time

Thursday, 26 June, 2025
10:30 AM – 12:00 PM



Venue

D603, Lee Quo Wei Academic Building



Abstract

This study investigates whether a firm's cost uniqueness affects its tax avoidance behavior. We find that cost uniqueness is negatively associated with cash effective tax rates, suggesting that firms with higher cost uniqueness tend to engage in greater tax avoidance. This relationship is stronger when firms have greater incentives to avoid taxes, and weaker when firms have stronger internal information environments or are subject to greater external monitoring. Our results remain robust across a battery of endogeneity and sensitivity tests. Overall, the findings offer new insight into how operational distinctiveness at the firm-level shapes corporate tax behavior.

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acct@hsu.edu.hk