



Research Seminar Series 2020/21 #9

Interfirm Rivalry and Competition for New Clients and Human Resources: Evidence from Audit Markets

Professor YI Cheong Heon

Professor cum Stream Coordinator cum Programme Leader

Rita Tong Liu School of Business and Hospitality Management

Caritas Institute of Higher Education

**Chairperson: Professor YUEN Lai Mei Susana,
Dean of Rita Tong Liu School of Business and Hospitality Management**

9 June 2021, Wednesday

1:00 – 2:00 p.m.

Face-to-face (A504, CIHE) / Join on ZOOM

Abstract

This paper examines how rivalry relationships between audit firms affect their competitive behavior using a unique dataset from Korea for the period 2010–2017. We identify audit firm rivalry based on repeated competitions, closely decided competitions, and resource similarity. Using the three measures of rivalry, we test whether audit firms in head-to-head competition for new clients and partners behave more competitively when competing against rivals than when competing against non-rivals, controlling for audit market concentration and multimarket contact.

About the speaker

Prof YI Cheong Heon is Professor of Accounting at Caritas Institute of Higher Education, where he teaches financial accounting and management accounting. Professor Yi holds a PhD in accounting from University of California at Los Angeles, and a master's degree in business administration and a bachelor's degree in business administration from Seoul National University. Professor Yi previously taught at the Hong Kong Polytechnic University and City University of Hong Kong. His primary research areas include auditing, business groups, and financial reporting.



~ All are welcome ~
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Sandwich/salad will be
provided to the participants.