Oral Defense Announcement
University of Missouri – St. Louis Graduate School

An oral examination in defense of the dissertation for the degree
Doctor of Business Administration in Accounting

Zhonghua Cao

M.A. in Accountancy, December 2006, University of Mississippi
B.A. in Business Administration, July 1999, Zhejiang Gongshang University

Corporate Tax Avoidance and Fraud Risk

Date: September 30, 2022
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Place: Remote

Abstract
There is mixed evidence on whether corporate tax avoidance (CTA) is positively or negatively related to aggressive financial reporting. The Public Company Accounting Oversight Board (PCAOB) requires that auditors assess fraud risks that are related to aggressive financial reporting. In this study I extend the research of CTA by examining the relationship between CTA and fraud risk. I use accrual quality related variables, performance variables, non-financial measures (NFM), and market-related variables to measure fraud risk. Drawing on agency theory and fraud risk triangle theory, I find that CTA is positively related to fraud risk. However, I do not find a significantly different effect of CTA on fraud risk between fraud and non-fraud companies. In addition, my results suggest that fraud risk can be used to predict actual accounting fraud.

Defense of Dissertation Committee
Michele Meckfessel, Ph.D.
Chairperson
Thomas Kozloski, Ph.D.
Jen Wen, Ph.D.