Why do Chinese IPOs conduct SEOs quickly? Cause and consequence. Edition No. 1

Description: This study is to investigate the determinants of the time between an IPO and the first SEO and to examine the relation between issuing speed and stock price performance, both in the short and long run, in the Chinese stock market. In contrast to the experience in the United States, Chinese IPOs conduct their first SEOs much faster. We find that firms with higher aftermarket return, lower IPO underpricing, higher earnings management, higher risk, insufficient financial slack, and listed in up-trend market will conduct their first SEOs more quickly. In addition, empirical results indicate that IPO firms conducting quick SEOs have higher announcement period returns and poorer long-run stock price performance than those experienced by counterparts. Overall, the empirical results suggest that Chinese IPO firms conduct their SEOs quickly probably because they want to time the market instead of financing their capital needs for investment opportunities or capital structure adjustment.

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