

Dr. Tracie S. Frost, C.P.A.

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School of Accounting and Finance
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PROFESSIONAL EXPERIENCE

Assistant Professor (research) – Hong Kong Polytechnic University 2020 to present

EDUCATION

Ph.D. in Accounting 2020
Florida Atlantic University (FAU), Boca Raton, FL
Master of Accountancy 2000
University of North Carolina at Chapel Hill, Chapel Hill, NC
Bachelor of Arts 1996
Brigham Young University, Provo, UT

CITIZENSHIP

United States of America

RESEARCH AND TEACHING INTERESTS

Primary Teaching Interest: Accounting Information Systems, Financial/Managerial Accounting
Primary Research Interest: Audit, Accounting Information Systems, Financial Accounting

TEACHING (*5.00=EXCELLENT),

Fall 2022	Contemporary Issues in AIS	Mean teaching evaluation = 4.82/5.00*
Spring 2022	Contemporary Issues in AIS	Mean teaching evaluation = 4.75/5.00*
Spring 2021	Contemporary Issues in AIS	Mean teaching evaluation = 4.80/5.00*
Summer 2020	Principles of Accounting I	Mean teaching evaluation = 4.88/5.00*
Spring 2019	Principles of Accounting I	Mean teaching evaluation = 4.87/5.00*
Fall 2018	Federal Income Taxation	Mean teaching evaluation = 4.99/5.00*

TEACHING CERTIFICATES AND SERVICE

Blended & Online Learning and Teaching Certificate – Hong Kong Polytechnic University October 2020
eCourse Designer/Facilitator Training Certificate – Florida Atlantic University April 2020
Capstone Project Coordinator – Hong Kong Polytechnic University 2020-2021

PUBLICATIONS

Frost, T.S., Jing, J., Shang, L., and Su, L. 2024. Foreign Labor and Audit Quality: Evidence from Newly Hired H-1B Visa Holders. *Contemporary Accounting Research*.

Frost, T.S., He, C.Z., Luo, X., and Stice, D. 2024. Audit Partner Style and Financial Statement Comparability: New Evidence from the U.S. Market. *Journal of Banking, Finance, and Accounting*

Frost, T.S., He, C.Z., Lim, J.H. Information Technology Capability and Relationship-Specific Investing. *Journal of Information Systems*.

- Frost, T.S. and Tsang, A. 2023. Environmental, Social, and Governance (ESG) disclosure: A literature review. *The British Accounting Review*. 55, 101149.
- Frost, T.S., Li, L., Tsang, A., and Yu, M. 2022. Corporate Social Irresponsibility and Firm Value: International Evidence from Media Coverage. *Asia-Pacific Journal of Financial Studies*. 51(3), pp.401-430.
- Frost, T.S., Shan, L., Tsang, A., and Yu, M. 2022. Corporate Social Irresponsibility and Audit Fees: International Evidence from Media Coverage. *International Journal of Auditing*. 26(4), pp.467-493.
- Frost, T.S., He, C.Z., Nam, J., and Pinsker, R.E. 2022. The Impact of CEO IT Ability on Bank Loan Terms. *Journal of Information Systems*.
- Frost, T.S., Tripathi, M.K., Banker, R.D. 2022. The Determinants of InformationWeek 500 Selection and Its Implications: A Textual Analysis Approach. *Journal of Information Systems*, 36(1), pp.81-109.
- Frost, T.S., He, C.Z., and Pinsker, R.E., 2020. The Impact of Reported Cybersecurity Breaches on Firm Innovation. *Journal of Information Systems*, 34(2), pp.187-209.

PROFESSIONAL PUBLICATIONS AND OTHER

- PricewaterhouseCoopers LLP. (**Annually** 2002-2006). *Continuing Developments in the Taxation of Insurance Companies*. New York, NY: PwC Press.
- Dezan Shira & Associates. (**Weekly** 2014-2016). *India Briefing*. New Delhi, India. Dezan Shira.
- Frost, T.S., Abdelhamid, A.M., Tripathi, M.K., and Banker, R., 2021. Organizational Ability and Firm Performance in Transition Economies: The Case of Egypt. *Data Envelopment Analysis Journal*, 5(1), pp.243-280.
- Frost, T.S., Tripathi, M.K., Whang, E., and Banker, R., 2021. Organizational Ability and Performance in US Legal Services Firms. *Data Envelopment Analysis Journal*, 5(1), pp.83-113.

WORKING PAPERS

- Amihud, Y., Frost, T.S., Tripathi, M. “Financial Constraints and Cost Stickiness.”
- Frost, T.S., Stice, H. and Tripathi, M. “Analyst Forecast Errors and the Role of Business Strategy.”
- Faulkner, M., Frost, T.S., Garcia-Feijoo, L. “Hot-Stove Effects: The Impact of CEO Past Corporate Experiences on Accounting Conservatism.”
- Cole, R., and Frost, T.S. “The Role of Audit in World-wide Access to Credit: Evidence from the World Bank Enterprise Surveys.”

GRANTS AND AWARDS

- Hong Kong Grants Council Research Grant 2021.
Audits of Government Contractors – award amount: \$275,000 HKD
- Best Paper Award 2022
Corporate Social Irresponsibility and Firm Value: International Evidence from Media Coverage.
Asia-Pacific Journal of Financial Studies

RESEARCH PRESENTATIONS (* = PRESENTED BY COAUTHOR)

- AAA Annual meeting
- 2022, 2021*, 2020, 2018
- AAA Midyear meeting – *Accounting Information Systems & Journal of Information Systems*

- 2021, 2020, 2019

AAA Midyear meeting – International Accounting Section

- 2020

Journal of Accounting, Auditing, and Finance Conference

- 2019

Brigham Young University Accounting Research Symposium

- 2019, 2018, 2017

Hawaii Accounting Research Conference

- 2022*

Southern Finance Association

- 2021*

Temple-Haskayne Research Conference

- 2022

Florida Finance Conference

- 2018

SERVICE

Reviewer:

European Accounting Review (2022)

Advances in Accounting (2022)

Journal of Contemporary Accounting and Economics (2022)

International Journal of Accounting Information Systems (2022, 2021, 2020)

Managerial Auditing Journal (2021, 2019)

China Accounting and Finance Review (2021)

Journal of Information Systems (2020)

American Accounting Association Annual Meeting (2022, 2019)

Hawaii Accounting Research Conference (2022, 2021, 2020)

AAA – Joint Midyear Meeting of AIS and SET Section (2018)

BYU Accounting Research Symposium (2019, 2018, 2017)

Florida Behavioral Accounting Research Symposium (2017)

Discussant:

AAA Annual Meeting (2022, 2020)

AAA – Joint Midyear Meeting of AIS and SET Sections (2018)

Temple-Haskayne Research Conference (2022)

Hong Kong Polytechnic University Accounting and Finance Workshop (2021)

Florida Accounting Symposium (2018)

Moderator:

AAA – Joint Midyear Meeting of AIS and SET Sections (2020)

University service:

FAU Graduate College New Student Orientation Committee (2019)

FAU College of Business PhD Student Orientation Committee (2019)

FAU College of Business PhD Student Liaison Committee (2020, 2019)

PROFESSIONAL EXPERIENCE

- **Certified Public Accountant**, Commonwealth of Virginia 2000 to Present
- **Senior Accountant**, PricewaterhouseCoopers LLP, Washington National Tax Services, Washington, D.C. 2000 to 2007

- **Principal Accountant**, Cedarwood Country Club, Charlotte, NC 2012 to 2014
- **Visiting Lecturer**, MAII Stratford University, New Delhi, India 2014 to 2015
- **Expert Contributor**, Asia Briefing/Dezan Shira & Associates, New Delhi, India 2014 to 2016
- **Regional Certifying Financial Officer**, U.S. Agency for International Development, New Delhi, India 2015 to 2016

TECHNICAL SKILLS

- Selected computer skills: Proficient in SAS, SPSS, and STATA
- Experience with various databases within WRDS, such as COMPUSTAT, CRSP, EXECUCOMP, and BoardEx, as well as World Bank data

ACADEMIC AWARDS AND HONORS

- Recipient, FAU School of Accounting Doctoral Alumni Fellowship 2018
- Graduate Assistantship Award, Business Department, Florida Atlantic University 2017
- Graduate Assistantship Award, Business Department, Florida Atlantic University 2016
- Graduate Research Assistantship Award, Accounting Department, University of North Carolina at Chapel Hill 2000

PROFESSIONAL AFFILIATIONS

- Member, American Accounting Association
- Member, Virginia Society of Certified Public Accountants