

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

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School of Accounting and Finance  
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Kowloon, HONG KONG

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### PROFESSIONAL EXPERIENCE

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<i>Research Assistant Professor – Hong Kong Polytechnic University</i>	2020 to 2023
<i>Assistant Professor – Hong Kong Polytechnic University</i>	2023 to present

### EDUCATION

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

### CITIZENSHIP

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United States of America

### RESEARCH AND TEACHING INTERESTS

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

### TEACHING (\*5.00=EXCELLENT),

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Spring 2024	Contemporary Issues in AIS	Mean teaching evaluation = 4.90/5.00*
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

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<i>Chief Supervisor, Undergraduate Research &amp; Innovation Scheme – Hong Kong PolyU</i>	2023-2024
<i>Blended &amp; Online Learning and Teaching Certificate – Hong Kong PolyU</i>	October 2020
<i>eCourse Designer/Facilitator Training Certificate – Florida Atlantic University</i>	April 2020
<i>Capstone Project Coordinator – Hong Kong PolyU</i>	2020-2021

### PUBLICATIONS

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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. 2024. Customer Information Technology Capability and Suppliers' Commitments. *Journal of Information Systems*.
- Frost, T.S., Cao, H., and Tsang, A. 2024. "CSR disclosure, capital markets, and the moderating influence of corporate governance." In *Handbook on Corporate Governance and Corporate Social Responsibility*. (pp. 163-174). Edward Elgar Publishing.
- Frost, T.S., Cao, H., 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

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- 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

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- Frost, T.S., Tripathi, M., and Zhuang, V. "Balancing Growth and Security: Exploring the Impact of Growth Opportunities on Cybersecurity Risks"
- Under review at *Accounting Horizons*
- Frost, T.S., He, C.Z., Masli, A. "The Role of Managerial IT Competence in Shaping Post-ASC 606 Financial Reporting Outcomes"
- Presented at Dairyland Conference, AAA Annual Meeting, AIS Midyear Meeting
- Carlson, T. and Frost, T. "Financial Statement Audit and Crisis Response Among Small Businesses During Covid-19: An International Study"
- Presented at Journal of International Accounting Research Conference
- Amihud, Y., Frost, T.S., Tripathi, M. "Financial Constraints and Cost Stickiness."
- Presented at Temple-Haskayne Research Conference, AAA Spark Conference, Temple University workshop
- Aaron, A., Frost, T.S., Ng, J., Rusticus, T. "Mandatory Revenue Disaggregation and Voluntary Management Sales Forecasts: Evidence from ASC 606"

- Presented at Journal of Accounting Auditing and Finance Conference, Hong Kong Polytechnic University workshop, Norwegian Accounting Conference

Frost, T.S., Stice, H. and Tripathi, M. “Analyst Forecast Errors and the Role of Business Strategy.”

- Presented at Temple-Haskayne Research Conference, Hong Kong Polytechnic University workshop

Cole, R., and Frost, T.S. “The Role of Audit in World-wide Access to Credit: Evidence from the World Bank Enterprise Surveys.”

- Presented at IAS Midyear, AAA Annual meeting, Journal of Accounting, Auditing, and Finance Conference, Florida Finance Conference

Cole, R., Deitrich, A. and Frost, T.S. “SME credit availability around the world: Evidence from the World Bank's Enterprise Surveys”

- Presented at 31st Australasian Finance and Banking Conference, American Finance Association Conference

## GRANTS AND AWARDS

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Editor's Choice Best Paper Award 2023

Environmental, Social, and Governance (ESG) disclosure: A Literature Review  
*The British Accounting Review*

Best Paper Award 2022

Corporate Social Irresponsibility and Firm Value: International Evidence from Media Coverage.  
*Asia-Pacific Journal of Financial Studies*

Hong Kong Grants Council Research Grant 2021.

*Audits of Government Contractors* – award amount: \$275,000 HKD

## RESEARCH PRESENTATIONS (\* = PRESENTED BY COAUTHOR)

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*AAA Annual meeting*

- 2024, 2022, 2021\*, 2020, 2018

*AAA Midyear meeting – Accounting Information Systems & Journal of Information Systems*

- 2023, 2021, 2020, 2019

*AAA Midyear meeting – International Accounting Section*

- 2020

*Journal of Accounting, Auditing, and Finance Conference*

- 2024, 2019

*Journal of International Accounting Research*

- 2024

*Brigham Young University Accounting Research Symposium*

- 2019, 2018, 2017

*Hawaii Accounting Research Conference*

- 2024\*, 2022\*

*Southern Finance Association*

- 2021\*

*Temple-Haskayne Research Conference*

- 2023, 2022

*Florida Finance Conference*

- 2018

## SERVICE

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### Reviewer:

Review of Accounting Studies (2024)  
Journal of Business Ethics (2023)  
Issues in Accounting Education (2023)  
Advances in Accounting (2022)  
European Accounting Review (2022)  
Advances in Accounting (2022)  
Journal of Contemporary Accounting and Economics (2022)  
International Journal of Accounting Information Systems (2023, 2022, 2021, 2020)  
Managerial Auditing Journal (2024, 2021, 2019)  
China Accounting and Finance Review (2021)  
Journal of Information Systems (2024, 2023, 2020)  
American Accounting Association Annual Meeting (2023, 2022, 2019)  
Hawaii Accounting Research Conference (2023, 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 (2023, 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

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- **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

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- Selected computer skills: Proficient in SAS, SPSS, STATA, Python, PowerBI, Tableau
- Experience with COMPUSTAT, CRSP, EXECUCOMP, BoardEx, Ravenpack Jobs, USAJobs, World Bank

## PROFESSIONAL AFFILIATIONS

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