

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

Hong Kong Polytechnic University
School of Accounting and Finance
M742, 7/F, Li Ka Shing Tower
Kowloon, HONG KONG

Phone: 9772-9135 Email: tracie.frost@polyu.edu.hk

EDUCATION

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

CITIZENSHIP

United States of America

RESEARCH AND TEACHING INTERESTS

Primary Research Interest: Accounting Information Systems, Organizational Ability, Audit
Primary Teaching Interest: Financial Accounting, Accounting Information Systems, Taxation

PUBLICATIONS

Frost, T., Z. He, and R. Pinsker. "The Impact of Reported Cybersecurity Breaches on Innovation"
forthcoming at *The Journal of Information Systems*.

PROFESSIONAL PUBLICATIONS

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.

RESEARCH – PRESENTATIONS (* = PRESENTED BY COAUTHOR)

Audit Partner Comparability: Evidence from the U.S. Context

- AAA Annual Meeting August 2020

Does Information Technology Environment affect Relationship-Specific Investing?

- AIS Section Midyear Meeting January 2020
- Brigham Young University Accounting Research Symposium September 2019
- Rowan University Accounting and Finance Workshop September 2019

The Impact of Reported Cybersecurity Breaches on Innovation

- AIS Section Midyear Meeting January 2019
- FAU Research Showcase September 2018

The Role of Audit in Worldwide Access to Credit

- IAS Section Midyear Meeting January 2020
- Journal of Accounting, Auditing, and Finance Conference July 2019
- Florida Finance Conference November 2018

- FAU Accounting and Finance Workshop April 2018
SME Credit Availability Around the World
- 31st Australasian Finance and Banking Conference* December 2018
Board of Director Social Networks and Accounting Conservatism
- FAU Accounting Workshop September 2018
- Brigham Young University Accounting Research Symposium September 2018
Business Sustainability Performance, Audit Fees, and Going Concern Opinions
- AAA Annual Meeting August 2018
The Implications of Auditor-Provided Tax Services on Preliminary Audit Risk Assessment
- Brigham Young University Accounting Research Symposium September 2017
- Florida Behavioral Accounting Research Symposium* November 2017

SERVICE

Reviewer:

International Journal of Accounting Information Systems	July 2020
Hawaii Accounting Research Conference	September 2019
American Accounting Association Annual Meeting	January 2019
Managerial Auditing Journal	March 2019
Journal of Information Systems Special Issue	June 2018
Journal of Information Systems Conference Issue	March 2018
AAA – Joint Midyear Meeting of AIS and SET Sections, Newport Beach, CA	January 2018
BYU Accounting Research Symposium, Provo, UT	September 2019
BYU Accounting Research Symposium, Provo, UT	September 2018
BYU Accounting Research Symposium, Provo, UT	September 2017
Florida Behavioral Accounting Research Symposium, Miami FL	November 2017

Discussant:

AAA – Joint Midyear Meeting of AIS and SET Sections, Newport Beach, CA	January 2018
Florida Accounting Symposium, Miami, FL	September 2018

Moderator:

AAA – Joint Midyear Meeting of AIS and SET Sections, Orlando, FL	January 2020
--	--------------

University service:

FAU Graduate College New Student Orientation Committee	April 2019
FAU College of Business PhD Student Orientation Committee	July 2019
FAU College of Business PhD Student Liaison Committee	August 2019-Present

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, AAA Accounting Information Systems Section
- Member, AAA International Accounting Section
- Member, Southern Finance Association
- Member, Virginia Society of Certified Public Accountants