

PROFESSIONAL BUSINESS EXPERIENCE

- 2012-2015 **Manager, Ethics and Compliance**
Darden Restaurants, Inc. Orlando, FL
- Created Darden's new Corporate Governance Framework strategy and presented to General Counsel, with assistance from the Senior Vice President of Internal Audit and Chief Ethics and Compliance Officer
 - Collected data and designed reports to support monitoring and reporting of key performance indicators for the Ethics and Compliance Program
 - Assisted the Governance and Sustainability program through data analytics, tracking and monitoring developments and designing and formatting reports
 - Supported the legal team and managed the design and implementation of an enterprise-wide conflict of interest process
 - Designed, developed, and managed the Code of Conduct certification process for franchisees and suppliers
 - Employed data analytics using Structural Equation Modeling to measure constructs of ethical culture within the organization and identified trends/risks
 - Developed several e-learning courses tailored to the restaurant managers/MITs/GMs/MPs and DOs regarding key risk areas in Ethics and Compliance
- 2011-2012 **Senior Internal Auditor, Financial Audit Team**
Darden Restaurants, Inc. Orlando, FL
- Responsible for planning, testing and documenting compliance with determined key controls for approximately 8 of the 20 business processes scoped in for Sarbanes-Oxley compliance efforts at Darden's Restaurant Support Center. Primarily focused on high-risk financial accounting areas and softer internal control components relating to ethical culture of the operating business environments.
 - Designed procedures and completed test work for direct audit assistance areas (including purchase price accounting, asset management, goodwill and inventory testing) in order to aid Darden's external auditors (KPMG) and reduce overall audit fees.
 - Created efficiencies within the conflicts of interest process by developing standard templates to utilize in the documentation of reported potential conflicts of interest.
 - Conducted detailed investigation work surrounding two potential conflicts of interest that required additional review of data. Developed interview question templates to aid in further questioning of individuals, and conducted interviews, summarized data and presented results to HR, Compliance and Internal Audit executives.
- 2001-2008 **Senior Audit Associate (2006-2008), Audit Associate (2004-2006), Audit Intern (2001)**
PricewaterhouseCoopers (PwC), LLP (2001-2008) Atlanta, GA and Orlando, FL
- Senior/Managing Associate in PwC's Assurance and Business Advisory Services (ABAS) practice specific to the Financial Services (FS) group, and served clients in real estate and hospitality industries, primarily hotel and restaurant REITs and privately held hotel partnerships.
 - Managed Sarbanes-Oxley compliance work and tested key controls for 93 hotel properties in the REIT portfolio. Worked closely with internal audit to analyze and test the key controls at the corporate entity. Reviewed and determined reliance and applicability of SAS 70 reports.
 - Supervised and completed all planning and completion audit procedures, organized site visits for audits at material properties, audited complex transactions with specific consideration of purchase price accounting, impairment analysis and valuation.
 - Experience in auditing all major business cycles and accounts, including: fixed assets, equity, revenue and receivables, cash, purchasing and payables and expenses.

TEACHING

2007-Present **University of Central Florida, Rosen College of Hospitality Management**

Undergraduate Classes:

- HFT 1000 - Introduction to Hospitality and Tourism Management
- HFT 1931 - Applied Quantitative Analysis for the Hospitality and Tourism Industry
- HFT 2401 - Introduction to Hospitality Industry Financial Accounting
- HFT 3431* – Introduction to Hospitality Industry Managerial Accounting
- HFT 4464 – Introduction to Hospitality Industry Finance
- HFT 4295 – Strategic Management in the Hospitality and Tourism Industry
- HMG 4468 – Revenue Management in the Hospitality Industry
- HFT 4432 - Introduction to Hospitality Industry Auditing
- HFT 4473 - Introduction to Hotel Development Analysis

*: High Quality Online Course as recognized by the SUS Course Catalog

Graduate Classes:

- HMG 6608 – Corporate Social Responsibility and Ethics for the Hospitality Industry
- HMG 6477 – Financial Analysis of Hospitality Enterprises

RESEARCH

Peer-reviewed Publications

- Li, J., Chaulagain, S., and **Yost, E.** (2022). Residents' sense of safety in senior living communities: A conceptual paper. *International Journal of Hospitality Management*, available online December 8, 2022.
- Li, J., Ridderstaat, J. and **Yost, E.** (2022). Tourism Development Intricacies with Quality of Life and Population Development: The Case of Japan. *Tourism Management* (93).
- **Yost, E.** (2022) Conditions for Increased Fraud Risk: A Case Study by Restaurant Segment. *The Journal of Hospitality Financial Management: Vol. 30: Iss. 1, Article 16.*
- Singh, R., Sibi, P.S., **Yost, E.**, & Singh, D. (2021). *Tourism and Disability: A Bibliometric Review.* *Tourism Recreation Research*, August 2021, DOI: 10.1080/02508281.2021.1959768
- **Yost, E.**, Kizildag, M. & Ridderstaat, J. (2021). Financial Recovery Strategies for Restaurants during COVID-19: Evidence from the US Restaurant Industry. *Journal of Hospitality and Tourism Management*, 47, June 2021, p. 408-412.
- **Yost, E.**, Cheng, Y. (2021). Customers' risk perception and dine-out motivation during a pandemic: Insight for the restaurant industry. *International Journal of Hospitality Management*, 95(21).
- Torres Areizaga, E., **Yost, E.**, & Ronzoni, G. (2021). No vacation needed: An exploration on why American workers won't use up their vacation days. *Journal of Human Resources in Hospitality and Tourism*, 20(2).
- **Yost, E.**, Zhang, T., Qi, R. (2021). The power of engagement: Understanding active social media engagement and the impact on sales in the hospitality industry. *Journal of Hospitality and Tourism Management*.
- **Yost, E.**, Ridderstaat, J., Kizildag, M. (2020). Early warning indicators? The effect of consumer and investor sentiments on the restaurant industry. *International Journal of Hospitality Management*, 89(20).
- **Yost, E.** and Croes, R. (2016). Conditions associated with increased risk of fraud: a model for publicly traded restaurant companies. *The Journal of Hospitality Financial Management*, 24(2), pp. 92-109.
- Hua, N., Xiao, Q., **Yost, E.** (2013). An empirical framework of financial characteristics and outperformance in troubled economic times: evidence from the restaurant industry. *International Journal of Contemporary Hospitality Management*, 25(6), pp. 945-964.
- Murphy, K., Semrad, K., **Yost, E.** (2013). The impact of discounting room rates on in-house restaurant sales. *International Journal of Hospitality and Tourism Administration* 14(1), pp. 50-65.

Research-funded teaching grants

- Ridderstaat, J., **Yost, E.** and Park., J. (2021). Aim for success: Using PAL for quantitative courses offered by the Rosen College of Hospitality Management. DL CRI Extension Project. Proposal Submission Date: March 31, 2021. Timeline: 2021-2022. Grant Amount: \$15,500.

- **Yost, E.** (2018-2021). Karen L. Smith Faculty Center for Teaching and Learning, Summer Faculty Development Conference, various years. Project Topic: Development of new learning objectives and assignments that promote critical thinking and the ability to foresee and adapt to changing financial conditions. Project Timeline: Summer 2018-2022. Grant Amount:\$4,000.

Conferences

- Ridderstaat, J. and **Yost, E.** (2021). Net Financial Wealth: a precursor of performance in the US Restaurant Industry. Presented at the 35th International Association of Hospitality Financial Management Education Research Symposium. New York University, N.Y., November 13, 2021.

- **Yost, E.** (2019). Slow tourism: are we predisposed to our motivations? Presented at the 5th World Research Summit for Tourism and Hospitality, Rosen College of Hospitality Management, Orlando Florida, December, 2019.

- Torres Areizaga, E., **Yost, E.**, & Ronzoni, G. (2019). "No vacation needed: An exploration on why American workers won't use up their vacation days". Presented at the 2019 APacCHRIE & EuroCHRIE Joint Conference, 4th Global Tourism and Hospitality Conference (22-25 May 2019).

SERVICE

UCF Faculty Committees:

- Member of the University Honors Committee Spring 2022
- Member of the undergraduate research committee Spring 2021
- Member of the P& T Instructor Committee Fall 2020-Fall 2022
- Member of the Student Conduct Board 2017-2021, 2023-2024
- Senate Alternate 2018

UCF Rosen Committees:

- Member of the By-Laws Committee
- Member of the Excellence in Research Committee
- Member of the Ad Hoc Summer Teaching Committee

HONORS/AWARDS

- Distinguished Speaker at the Mid-Florida Chapter of the Hospitality Financial and Technology Professionals November 2019 Meeting and May 2019 Mini-Ed Meeting; November 2020 meeting
- Keynote Speaker at the Florida Tourism and Development Tax Association Annual Conference, July 2018
- Women in Accounting Panelist – UCF Dixon School of Accounting Symposium (2014)
- Hospitality Financial and Technology Professionals Convention and Tradeshow, 2007
- Mid-Florida Chapter of HFTP meetings (2006-2007)
- Best Paper Award, 2015
- Outstanding Graduate Teaching Associate Award (2010)