

CURRICULUM VITAE

David M. Frederick

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University of Colorado, Boulder
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ACADEMIC BACKGROUND

Ph.D., The University of Michigan, 1986, Accounting
B.S., University of Colorado at Boulder, 1976, Accounting
C.P.A., Colorado, 1978

EMPLOYMENT BACKGROUND

2009 - 2011 University of Colorado at Boulder, Sports Entertainment & Creative Industries,
Director and Founder.
1993 - University of Colorado at Boulder, Associate Professor of Accounting.
1986 - 1993 University of Colorado at Boulder, Assistant Professor of Accounting.
1982 - 1985 The University of Michigan, Research assistant.
1980 - 1982 The University of Michigan, Teaching assistant.
1976 - 1980 KPMG Peat Marwick, Supervising senior.

HONORS AND AWARDS

2015 City of Boulder, Colorado, Audit Committee Chair.
2009 PricewaterhouseCoopers, IFRS Ready Grant.
2007 University of Colorado at Boulder, Joseph L. Frasca Teaching Excellence Scholar.
2007 University of Colorado at Boulder, Tisone Innovation and Excellence in Teaching
Scholar.
2006 PricewaterhouseCoopers, x-ACT Competition Grant.
2005 City of Boulder, Colorado, Audit Committee Member.
2004 PricewaterhouseCoopers, Auditing Alchemy Inc. Grant.
2004 PricewaterhouseCoopers, x-ACT Competition Grant.
2001 University of Colorado at Boulder, Tisone Teaching Scholar.
2000 University of Colorado at Boulder, Tisone Teaching Scholar.
1999 University of Colorado at Boulder, Tisone Teaching Scholar.
1998 University of Colorado at Boulder, Tisone Teaching Scholar.
1993 University of Colorado at Boulder, College of Business Research Grant.
1991 University of Colorado at Boulder, College of Business Research Grant.
1987 Gerald Hart Doctoral Fellowship.

HONORS AND AWARDS -- continued

- 1986 KPMG Peat Marwick Foundation, Research Opportunities in Auditing Grant.
- 1984 KPMG Peat Marwick Foundation, Research Opportunities in Auditing Grant.
- 1983 Gerald and Lillian Dykstra Fellowship for Teaching Excellence.
- 1983 The University of Michigan, Associates Program Award.
- 1982 American Accounting Association Fellowship.
- 1982 The University of Michigan, Paton Fellowship.

RESEARCH AND PUBLICATIONS

A. Research Interests

What do you see when you look at someone? What race? What ethnicity?
What do you want others to see when they look at you? What race? What ethnicity?
What if they (and you) get it wrong?
My research efforts are concentrated in the areas of (1) inclusion and ethno-racial identification, and (2) behavioral decision-making, including the nature of expertise. First, with regard to studying ethno-racial issues, recent research has gone beyond a focus on addressing discrimination to creating an environment of inclusion, which embodies the values of respect for differences, equality of opportunity, and full participation of all individuals in a multicultural society. The goal of my work is to improve the clarity in the meaning, and accuracy in the operationalization, of race and ethnicity. Second, with regard to studying judgment and decision making, the goal of my work is to better understand individuals' actual decision behavior and its basis in underlying psychological processes. I am currently studying: ethno-racial categorization and ethno-racial self-identification.

B. Refereed Articles Published

Chavez, R., D. M. Frederick, E. A. Frederick, and W. H. Kaempfer. "Hispanic categorization by observers in the marketplace." ***Journal of International Business Management & Research***, Volume 8, Issue 19 (2017): 16-37.

Chavez, R., D. M. Frederick, and E. A. Frederick. "Toward Hispanic consumer marketplace inclusion." ***Journal of International Business Management & Research***, Volume 8, Issue 19 (2017): 62-75.

Frederick, D. M., E. A. Frederick, W. H. Kaempfer, and R. L. Wobbekind. "Panethnic linsanity: issues with the concept and use of race in research on discrimination in sports." ***Journal of Global Intelligence & Policy***, Volume 6, Issue 11 (Fall 2013): 1-22.

Frederick, D. M., W. H. Kaempfer, M. T. Ross, and R. L. Wobbekind. "Arbitration versus negotiation: the risk aversion of players." ***Applied Economics Letters*** 5 (1998): 187-190.

RESEARCH AND PUBLICATIONS -- continued

B. Refereed Articles Published -- continued

Frederick, D. M., W. H. Kaempfer, M. T. Ross, and R. L. Wobbekind. "Race, risk, and repeated arbitration." In Baseball Economics: Current Research, edited by J. Fizel, E. Gustafson, and L. Hadley, (1996): 129-141. Westport, CT: **Praeger Press**.

Frederick, D. M., V. B. Heiman-Hoffman, and R. Libby. "The structure of auditors' knowledge of financial statement errors." ***Auditing: A Journal of Practice & Theory*** 13 (Spring 1994): 1-21.

Frederick, D. M., W. H. Kaempfer, and R. L. Wobbekind. "Salary arbitration as a market substitute." In Diamonds Are Forever, edited by P. M. Sommers, (1992): 29-49. Washington, D.C.: **The Brookings Institution**.

Frederick, D. M. "Auditors' representation and retrieval of internal control knowledge." ***The Accounting Review*** 66 (April 1991): 240-258.

Libby, R., and D. M. Frederick. "Expertise and the ability to explain audit findings." ***Journal of Accounting Research*** 28 (Autumn 1990): 348-367.

Frederick, D. M., and R. Libby. "Expertise and auditors' judgments of conjunctive events." ***Journal of Accounting Research*** 24 (Autumn 1986): 270-290.

C. Reprinted Articles

Libby, R., and D. M. Frederick. "Expertise and the ability to explain audit findings." ***Journal of Accounting Research*** 28 (Autumn 1990): 348-367. Reprinted in Research Methods in Accounting: Issues and Debates, edited by A. J. Richardson, (1996): 25-36. Vancouver, BC: **CGA-Canada Research Foundation**.

D. Invited Articles Published

Frederick, D. M. and R. L. Wobbekind. "The business of sports, entertainment, and the creative industries." ***Colorado Business Review*** 76 (2010): 3-6.

Frederick, D. M., W. H. Kaempfer, and R. L. Wobbekind. "Can you tell the players without a scorecard? Errors in variables in baseball discrimination." ***American Statistical Association*** (1999): 1-10.

Frederick, D. M. "Discussion of the effect of domain-specific experience on evaluation of management representations in analytical procedures." ***Auditing: A Journal of Practice & Theory*** 10 (Supplement 1991): 91-95.

RESEARCH AND PUBLICATIONS -- continued

E. Refereed Conference Proceedings

Frederick, D. M., E. A. Frederick, W. H. Kaempfer, and R. L. Wobbekind. "Panethnic linsanity: issues with research on discrimination in sports." *IHART* 25 (2012): 423-431.

F. Conference Proceedings Editorship

1996 Beta Alpha Psi Rocky Mountain Region Annual Conference.

G. Research Projects Currently Active

"What does that say about you? the persistent misclassification of race and ethnicity in the Hispanic market." With R. Chavez, E. A. Frederick, and W. H. Kaempfer

"The measurement of race: a multidisciplinary review." with E. A. Frederick.

"Who is on first?" with E. A. Frederick, W. H. Kaempfer, and R. L. Wobbekind.

"The coaching carousel: does catching the brass ring keep you in the saddle?" with W. H. Kaempfer and R. L. Wobbekind.

PRESENTATIONS AND INVITED COLLOQUIA

A. Presentations

"That's you or is it? Hispanic categorization by observers in the marketplace." Intellectbase Academic Conference (2017)

"To be or not to be me? Hispanic ethno-racial self categorization in the marketplace." Intellectbase Academic Conference (2017)

"Back to the future: the persistent misclassification of race and ethnicity in the Hispanic market." Intellectbase Academic Conference (2015)

"Panethnic linsanity: issues with research on discrimination in sports." Intellectbase Academic Conference (2012)

"Who is on first?" International Academic Conference (2012)

"Who IS on first?" North American Society for Sport Management Annual Conference (2009)

"Post-SOX era client power and auditor specialization." Panelist, Society for Advancement of Management International Business Conference (2007)

"The effect of top management change on organizational performance: an examination of head coaching changes in college football." Society for Advancement of Management International Business Conference (2007)

PRESENTATIONS AND INVITED COLLOQUIA, continued

A. Presentations, continued

- "The coaching carousel: does catching the brass ring keep you in the saddle?"
Seventy-Eighth Annual Conference, Western Economic Association International
(2003)
- "The Audit Committee's Effective Use of International Audit Resources." Colorado
Directors' Roundtable, KPMG Financial Leadership Series (2001)
- "Can you tell the players without a scorecard?" 158th Annual Meeting, American
Statistical Association (1998)
- "Workforce diversity." Beta Alpha Psi Rocky Mountain Region Annual Meeting (1997)
- "Arbitration versus negotiation: the risk aversion of players." Seventy-First Annual
Conference, Western Economic Association International (1996)
- "Race, risk, and repeated arbitration." Seventieth Annual Conference, Western
Economic Association International (1995)
- "The impact of auditing research on practice & education." Twelfth Annual Audit
Judgment Symposium, University of Southern California (1994)
- "The influence of experience and knowledge retrieval on audit judgment." Decision
Sciences Institute Annual Meeting (1992)
- "Double plays: salary arbitration as a market substitute." Thirteenth Annual Middlebury
College Conference on Economic Issues (1991)

B. Invited Colloquia

Judgment and Decision Making Conference, Duke University
Journal of Accounting Research Conference, University of Chicago
Arthur Andersen New Faculty Consortium
Ernst & Whinney Auditing Concepts Seminar
American Accounting Association Robert M. Trueblood Seminar

C. Popular Press Representations

- "Local companies ponder Andersen defection." *Daily Camera* (April 29, 2002)
- "Opportunity knocks for Andersen rivals." *Denver Post* (April 22, 2002)
- "Enron fallout will cost 7,000 jobs at Andersen." *Denver Post* (April 9, 2002)
- "Cheap seats." *Denver Post* (April 23, 2001)

DISSERTATION COMMITTEES

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| Saad Al-Rwita | "Ownership, control, & performance in an underdeveloped market
environment" |
| Marian Boscia | "The relationship between ESOP voting rights & employee's job
performance" |
| Annhenrie Campbell | "Audit continuity, client's policy, & the internal audit reliance decision" |

DISSERTATION COMMITTEES -- continued

Jeff Casterella	"An empirical investigation of the opinions rendered to financially distressed bankrupt companies"
Janette Donadio	"An empirical study of the joint effects of knowledge, intellectual skill, & task structure on diagnostic audit judgments"
Stephan A. Fafatas	"Auditor risk management following audit failure"
James Lynch	"Empirical tests of sorting and effort effects in tournaments"
Lisa K. Moet	"Will SAS No. 82 aid auditors in financial statement fraud detection?"
Celia Renner	"An experimental investigation of work standards: anchors on performance on revised tasks"
Paul Walker	"Alleged audit and financial reporting failures: evidence on mandatory audit firm rotation"

ACADEMIC SERVICE

A. Professional Service

City of Boulder Audit Committee (Boulder, Colorado)
Executive Editorial Board: ***Intellectbase International Academic Consortium***
Ad Hoc Reviewer: ***The Accounting Review***
Contemporary Accounting Research
Journal of Accounting Research
Journal of Accounting Literature
Accounting, Organizations and Society
Auditing: A Journal of Practice & Theory

B. National

Auditing Section Research Committee (American Accounting Association)
Conference Coordinator (Beta Alpha Psi)
Competitive Manuscript Committee (American Accounting Association)
The KPMG Ph.D. Project Conference

C. University

Academic Affairs Gender Issues Subcommittee
Academic Affairs Budget Advisory Committee
Academic Affairs Institutes Issues Subcommittee
Associate Vice Chancellor and Controller Search Committee
Boulder Faculty Assembly Compensation and Benefits Committee
Conflicts of Interest and Commitment Committee
Freshman Orientation Lecturer
Research Misconduct Committee
Tuition and Aid Advisory Board
Women's Basketball Head-Coach Search Committee

ACADEMIC SERVICE -- continued

D. School of Business

Building Committee
Cultural Diversity Committee
Doctoral Program Policy Committee
Faculty Conduct
Junior Achievement, MESE Competition
Junior Achievement, Project Business Class
Learning and Teaching Excellence Committee
Master's Programs Curriculum and Policy Committee
Primary Unit Personnel Action Review Committee
Salary Equity Committee
The Business of Sports Certificate Program
The Business of Sports, Entertainment, and the Creative Industries Initiative

E. Accounting Department

Accounting Division Research Committee
Accounting Area Seminar Series Coordinator
Accounting Area 150-Hour Program
Beta Alpha Psi Faculty Advisor
Doctoral Program Committee
Primary Unit Personnel Action Review Committee

TEACHING

A. Primary Areas of Interest

Auditing and Assurance Services
Behavioral Decision Theory
Financial Accounting
The Business of Sports, Entertainment, and the Creative Industries

B. Courses Taught, University Honors Program

Analysis of Sports Enterprise (Undergraduate – University of Colorado, Boulder)

C. Courses Taught, Center for Business Education

Accounting for Non-Accountants (CUBIC – Students from University of Colorado, Boulder)
Accounting for Non-Accountants (CUBIC Summer – Students from across the USA)
The Business of Sports Certificate

TEACHING -- continued

D. Courses Taught, Graduate Level

Doctoral Seminar, Judgment and Decision Making in Accounting
(Ph.D. -- University of Colorado, Boulder)
Advanced Auditing Theory (MS -- University of Colorado, Boulder)
Advanced Auditing Theory (MS -- University of Colorado, Denver)
Auditing and Assurance Services (MS -- University of Colorado, Boulder)
Business Risk and Decision Analysis in Auditing (MS -- University of Colorado,
Boulder)
Financial Accounting (MBA -- University of Colorado, Boulder)

E. Courses Taught, Undergraduate Level

Analysis of Sports Enterprise (Undergraduate -- University of Colorado, Boulder)
Auditing and Assurance Services (Undergraduate -- University of Colorado, Boulder)
Financial Accounting Issues (Undergraduate -- University of Colorado, Boulder)
Intermediate Accounting I (Undergraduate -- University of Colorado, Boulder)
Principles of Accounting (Undergraduate -- University of Colorado, Boulder)
Principles of Accounting (Undergraduate -- The University of Michigan)

PROFESSIONAL MEMBERSHIPS

American Accounting Association
American Institute of Certified Public Accountants
Beta Alpha Psi
Beta Gamma Sigma
Colorado State Society of Certified Public Accountants
Intellectbase International Consortium
Judgment and Decision Making Society
North American Society for Sport Management