

**Dr. Joseph Faello**  
Mississippi State University  
Meridian Division of Business  
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## **Education**

Ph.D., Mississippi State University, 2012.  
Major: Accounting

MBA, Niagara University, 2003.

Bachelor of Commerce Honors, Queen's University, 1983.

## **Professional Memberships**

Canadian Academic Accounting Association. (January 1, 2012 - Present).

Chartered Professional Accountants of Ontario. (1988 - Present).

Certified Management Accountants of Ontario. (1987 - Present).

## **Development Activities Attended**

Workshop, "Stop Spam @ MSU," Mississippi State University, Meridian, MS, USA. (October 27, 2015).

Workshop, "Attendance Tracking," Mississippi State University (ITS), Meridian, MS, USA. (September 11, 2015).

Workshop, "Practical Recommendations for Encouraging and Implementing Educational Research," Mississippi State University, Meridian, MS, USA. (September 10, 2015).

Guest Speaker, "Marc Sachs Business Presentation," Mississippi State University, Meridian, MS, USA. (April 13, 2015).

Conference Attendance, "Allied Academies International Conference in New Orleans," Allied Academies, New Orleans, LA, USA. (April 8, 2015 - April 10, 2015).

A bus trip for new faculty members to the Mississippi Delta region., "New Faculty Spring Bus Trip," Mississippi State University. (February 27, 2015).

Workshop, "Managerial Equity Holdings and Income Smoothing Incentives," Adkerson School of Accountancy (SOA), Starkville, MS, USA. (February 20, 2015).

Workshop, "Engaging Students with Writing Activities," Mississippi State University, Starkville, MS, USA. (February 11, 2015).

Bus tour of the Starkville and Columbus areas for new faculty members, "New Faculty Bus Tour," Mississippi State University, Starkville, MS, USA. (November 21, 2014).

Dinner meeting for new faculty members, "New Faculty Informal Dinner," Mississippi State University, Starkville, MS, USA. (November 12, 2014).

Workshop, "Student Honor Code Session," Mississippi State University, Meridian, MS, USA. (November 12, 2014).

Workshop, "Annual Evaluations for New Faculty," Mississippi State University, Starkville, MS, USA. (November 10, 2014).

Workshop, "Being Efficient with Time: Strategies for the New Faculty Member," Mississippi State University, Starkville, MS, USA. (October 10, 2014).

Workshop, "Research Resources for New Faculty," Mississippi State University, Starkville, MS, USA. (September 5, 2014).

Workshop, "New Faculty Teaching Academy," MSU - Center for Teaching and Learning, Starkville, MS, USA. (August 13, 2014).

Workshop, "Making Instruction Even Better," Alabama A & M University College of Business and Public Affairs, Normal, Alabama, USA. (May 7, 2014).

Workshop, "Creating Tests That Assess High Order Thinking Skills," Alabama A & M University, Normal, AL, USA. (February 20, 2014).

Conference Attendance, "Canadian Academic Accounting Association (CAAA) Annual Conference," CAAA, Montreal, Quebec, Canada. (May 30, 2013 - June 2, 2013).

Conference Attendance, "Canadian Academic Accounting Association (CAAA) Annual Conference," CAAA, Charlottetown, Prince Edward Island, Canada. (May 31, 2012 - June 3, 2012).

## TEACHING

### Teaching Experience

#### Mississippi State University

ACC 3003, Acct Systems I, 2 courses.  
ACC 3013, Cost Accounting, 2 courses.  
ACC 3023, Intermediate Acc I, 4 courses.  
ACC 3033, Intermediate Acc II, 2 courses.

### Awards and Honors

Howard Teall Innovation in Accounting Education Award (Runner-up), Canadian Academic Accounting Association. (June 2012).

## RESEARCH

### Published Intellectual Contributions

#### Books

Faello, J. (2012). *Is Strong Corporate Governance Associated With Informative Income Smoothing?* (pp. 166). ProQuest LLC.: ProQuest LLC..  
[gradworks.umi.com/35/05/3505352.html](http://gradworks.umi.com/35/05/3505352.html)

#### Refereed Journal Articles

Faello, J. P. (2015). Understanding the Limitations of Financial Ratios. *Academy of Accounting and Financial Studies Journal*, 19(3), 11.

Faello, J. (2014). Representational Faithfulness and Goodwill Impairment Losses. *Journal of Interdisciplinary Business Studies*, 3(2014), 17. <http://www.sbrconferences.com/jibs.html>

Faello, J. (2012). Comparing the Informativeness of Two Income Smoothing Measures. *Journal of Interdisciplinary Business Studies*, 1(2012), 45. <http://www.sbrconferences.com/jibs.html>

## Presentations Given

Faello, J. P. (Author & Presenter), Canadian Academic Accounting Association (CAAA) Annual Conference, "The Use of a Non-Fiction Fraud-Related Book as a Method for Teaching Accounting Ethics," Canadian Academic Accounting Association, St. John's, Newfoundland, Canada. (June 4, 2016).

Faello, J. P. (Author & Presenter), Allied Academies International Conference in New Orleans, "Understanding the Limitations of Financial Ratios," Allied Academies, New Orleans. (April 9, 2015).

Faello, J. (Leader), Society of Business Research (Nashville), "Representational Faithfulness and Goodwill Impairment Losses," Society of Business Research, Nashville, TN. (October 2013).

Faello, J. (Leader), Society of Business Research (Nashville), "Comparing the Informativeness of Two Income Smoothing Measures," Society of Business Research, Nashville, TN. (November 2012).

Faello, J. P. (Author & Presenter), Canadian Academic Accounting Association (CAAA) Annual Conference, "Special Assignment," CAAA, Charlottetown, PEI, Canada. (June 2, 2012).

## Awards and Honors

Best Paper - Accounting Track, Society of Business Research. (November 3, 2012).

## Research Currently in Progress

"Income Inequality in Business: Does it Parallel Society?" (Planning).

This paper explores the income inequality of public companies over the period 2002 to 2014 and compares it with recent trends in workers' income inequality.

"Managerial Motivation for Claiming a Goodwill Impairment Loss During a Period of Economic Prosperity" (On-Going).

This study examines the link between goodwill impairment losses and firms' relative economic performance during a period of economic prosperity. Results from the academic literature stream support both the informative and uninformative aspects of goodwill accounting. From the informative perspective, goodwill impairment losses improve earnings' predictability of cash flows and stock returns. From the uninformative side, goodwill impairment losses have been linked to opportunistic management behavior. Thus, gaps exist in the literature stream pertaining to the timing and managerial motivation for claiming goodwill impairment losses. Our study fills a gap in the literature by examining firms' goodwill impairment loss write-offs during a particular period, specifically the year of 2006, a period of economic prosperity. By examining the association of firms' goodwill impairment loss write-offs during this period with both economic performance and accounting indicator variables, managerial motivation for claiming goodwill impairment losses becomes clearer. We find economic performance indicators do not support firms' goodwill impairment loss

write-offs. Further, accounting indicator variables are associated with firms' goodwill impairment loss write-offs. Also, goodwill impairment losses provide a marginal increase in the explanatory power of operating earnings as a predictor of the following period's operating cash flows. These results do not support the informative role of goodwill accounting. Rather, firms manage their goodwill impairment loss write-offs in conjunction with other accruals within a much broader earnings management strategy. Our study extends prior research related to firms' contracting incentives with respect to goodwill impairment loss write-offs.

"Merging Accounting Theory with Reality: A Practical example of Earnings Management" (On-Going).

This study provides an example of linking empirical-archival accounting research with a practical real-world example of earnings management. By linking accounting theory with practical real-world examples, students enhance their critical thinking skills. Enhancing critical thinking skills supports the deep approach to learning. In addition, accounting instructors that merge accounting theory with real-world examples in the classroom are planting a seed for the next generation of accounting academics.

## **SERVICE**

### **Department Service**

Committee Member, Division of Business Meeting (Meridian). (April 28, 2016).

Committee Member, Search Committee for Administrative Assistant. (March 28, 2016 - April 4, 2016).

Committee Member, Division of Business Meeting (Meridian). (March 3, 2016).

Faculty Advisor, Kemper Coal Plant Trip. (February 5, 2016).

Career Chats. (October 27, 2015).

Committee Member, Division of Business Meeting (Meridian). (August 21, 2015).

Committee Member, Division of Business Meeting (Meridian). (December 3, 2014).

Committee Member, Division of Business Meeting (Meridian). (October 22, 2014).

### **College Service**

Attendee of COB meeting via conference call., College of Business. (April 28, 2016).

faculty meeting, School of Accountancy (SOA). (March 23, 2016).

SOA strategic plan meeting, School of Accountancy (SOA). (January 7, 2016).

SOA Retreat to develop new strategic plan, School of Accountancy (SOA). (December 3, 2015).

Attendee of COB meeting in Starkville., College of Business. (December 2, 2015).

Attendee for meeting to discuss syllabi with faculty., School of Accountancy (SOA). (September 25, 2015).

Strategic plan meeting, School of Accountancy (SOA). (September 16, 2015).

Attendee of COB meeting, College of Business. (August 21, 2015).

Faculty meeting, School of Accountancy (SOA). (August 19, 2015).

Interview for SOA publication, Interview for Bulldog Ledger: Faculty Focus. (June 16, 2015).

Attendee of COB meeting in Starkville., College of Business. (April 30, 2015).

Special event dinner recognizing the 50th anniversary of the program, MSU College of Business 50th Anniversary of DBA/PHD Programs. (March 21, 2015).

Attended the ceremony to rename our building after Robert B. Deen, Jr., Renaming of the Newberry Building Ceremony. (February 12, 2015).

Attendee of COB meeting in Starkville., College of Business. (December 3, 2014).

SOA meeting, School of Accountancy (SOA). (September 9, 2014).

SOA meeting, School of Accountancy (SOA). (August 26, 2014).

## **University Service**

Spring semester 2016 graduation, MSU Meridian Commencement Ceremony. (May 6, 2016).

Faculty member, MSU's QEP Program. (April 27, 2016).

Student Recruiter. (March 2, 2016).

Attendee at first faculty meeting for 2016., MSU-Meridian Faculty Meeting. (January 22, 2016).

Fall semester 2015 graduation, MSU Meridian Commencement Ceremony. (December 11, 2015).

attendee, Enrollment at MSU-Meridian. (October 28, 2015).

Student Recruiter. (October 19, 2015).

Attendee at faculty meeting, MSU Meridian Faculty Meeting. (September 24, 2015).

Attendee at MSU-Meridian faculty meeting., MSU-Meridian Faculty Meeting (Honor Code). (September 18, 2015).

Spring 2015 graduation, MSU Meridian Commencement Ceremony. (May 8, 2015).

Fall semester 2014 graduation, MSU Meridian Commencement Ceremony. (December 12, 2014).

Attendee at faculty meeting, MSU Meridian Faculty Meeting and Farewell Lunch to Dr. Brown. (August 22, 2014).

## **Professional Service**

Conference-Related, Canadian Academic Accounting Association (CAAA), St. John's, Newfoundland. (June 4, 2016).

Reviewer, Conference Paper, Canadian Academic Accounting Association (CAAA), St. John's, Newfoundland. (February 2, 2016 - February 26, 2016).

Workshop Attendee, Chartered Professional Accountants of Canada (CPA Canada). (January 8, 2016).

Workshop Attendee, Chartered Professional Accountants of Canada (CPA Canada). (January 6, 2016).

Attendee, Meeting, Chartered Professional Accountants of Canada (CPA Canada). (December 18, 2015).

Attendee, Meeting, Mississippi Society of CPA's, Ridgeland, Mississippi. (October 30, 2015).

Workshop Attendee, Chartered Professional Accountants of Canada (CPA Canada). (December 22, 2014).

Attendee, Meeting, Chartered Professional Accountants of Canada (CPA Canada). (December 18, 2014).

Workshop Attendee, Chartered Professional Accountants of Canada (CPA Canada). (December 18, 2014).

Workshop Attendee, Chartered Professional Accountants of Canada (CPA Canada). (December 17, 2014).

Attendee, Meeting, Mississippi Society of CPA's, Ridgeland, MS. (December 16, 2014).

Attendee, Meeting, Mississippi Society of CPA's, Ridgeland, Mississippi. (October 24, 2014).

Attendee, Meeting, Mississippi Society of CPA's, Ridgeland, MS. (October 28, 2011).