

JOSEPH F. CASTELLANO

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EDUCATION

St. Louis University: Ph.D. in Business Administration, 1971
St. Louis University: M.S. in Accounting, 1965
St. Louis University: B.S. in Accounting, 1964

EXPERIENCE

University of Dayton

- Professor of Accountancy, 1999 – Present
 - Interim Dean School of Business July 1, 2011 to June 30, 2012

 - Professor of Accountancy, Wright State University 1971 – 1999 (Retired)
 - Dean, College of Business, August 1980 – June 1985
 - Chairman Department of Accountancy, July 1976 – August 1980
 - Associate Professor of Accountancy, 1974 – 1979
 - Assistant Professor of Accountancy, 1971 – 1974
- St. Louis University
- Instructor in Accounting, 1970 – 1971 and 1965 - 1967

TEACHING INTERESTS

Graduate: Performance Measurement Systems, Deming's Theory of Management, Psychological safety, Employee Engagement Strategic Cost Management/Operations Management, Lean Accounting and Lean Performance Measurement Systems

Undergraduate: Financial and Managerial Accounting

RESEARCH INTERESTS

Lean Accounting including value stream mapping and value stream costing. Deming's System of Profound Knowledge (SOPK), performance measurement systems, psychological safety, motivation, and employee engagement issues. Corporate Governance.

RESEARCH PUBLICATIONS

Academic Publications

Why Audit Teams Need the Confidence to Speak Up, with Susan Lightle and Bud Baker, accepted for publication in the *Journal of Accountancy*, October 10, 2016.

Maintenance Required: Deming's Management Method Can Help you Increase Employee Engagement, with Harper Roehm and Carol Shaw, published in *Quality Progress*, April 2016, p. 15-19.

A Strategy for Teaching Critical Thinking: The Sellmore Case, with Susan Lightle and Bud Baker, accepted for publication in *Management Accounting Quarterly*, August 1, 2016.

The Cultural Transformation at Value Added Packaging Inc: Impact on Employee Engagement, with Mari Wenrick, published in *Cost Management*, July/August 2015, pages 26-32

Assessment of Tone at the Top: The Psychology of Control Risk Assessment, with Lightle and Baker, published in *The CPA Journal*, June, 2015, pages 50-55.

The Challenge of Introducing Critical Thinking in the Business Curriculum, with Susan Lightle and Bud Baker, Published in *INQUIRY: Critical Thinking Across the Disciplines* Vol. 29, Issue 3, Fall 2014 pages 13-26. **(This Fall 2014 issue first appeared in print August 2015)**

The Role of Corporate Boards in Employee Engagement, with Susan Lightle, Bud Baker, and Robert Sweeney, published in *IUP Journal of Corporate Governance*, Vol XIV, No. 4. October 2015, pp. 1-7.

An Application of Lean Thinking and Lean Tools to Improve a Customer Complaint Product Return Process by Dirk Roorda and Joseph Castellano, *Cost Management* Volume 26, Number 3, May/June 2012, pages 37-47.

The Role of Boards of Directors in the Financial Crisis by Castellano, Lightle, Baker published in *The CPA Journal* Volume LXXXI, No. 9, September, 2011, pages 54-57.

"Relevance Lost: The Practice/Classroom Gap" *Management Accounting Quarterly*, Winter 2011 Volume 12, No. 2 with Ron Burrows. This article was awarded a Certificate of Merit for 2011 by the Institute of Management Accountants.

"An Emerging Model of Business: Enterprise and Catholic Social Teaching" *Journal of Catholic Higher Education*, with Victor Forlani, published November 2009, pp. 65-81. (Issue is listed as Vol 27 #1, winter 2008 but due to editorial problems the journal was not released until November 2009).

“The Role of Boards of Directors in Shaping Organizational Culture” *The CPA Journal* with Susan Lightle and Bud Baker, November, 2009.

“Assessing the Control Environment” with Susan Lightle and Ben Cutting, *Internal Auditor*, December, 2007.

“Changing Your Performance Measurement Mindset: The Key to Improved Decision Making with Saul Young, *CMA Management*, May 2006

“Using Cultural Audits to Assess Tone at the Top,” with Susan Lightle, *The CPA Journal*, February, 2005, pages 6, 8-11.

“The Seven Fatal Flaws of Performance Measurement,” with Saul Young and Harper Roehm, *The CPA Journal*, June 2004, pages 32-35.

“Scorecard Support,” with Larry Weinstein, *CMA Management*, April 2004, pages 18-23. **This article was selected for inclusion in the 2005 IFAC Professional Accountants in Business Committee’s Articles of Merit Publication.**

“Process-Based Measurements: The Key to More Effective Decision Making”, with Young, Anderson, McLean, *Cost Management*, Sept/Oct 2004, p. 5-14.

“Unethical Distortion of Financial Numbers; The Role of Corporate Culture,” with Ken Rosenzweig and Harper Roehm, *Management Accounting Quarterly Online, Summer 2004*. **In 2005 this article was awarded a Certificate of Merit by the Institute of Management Accountants**

“Speed Splasher: An Interactive, Team-Based Target Costing Exercise,” with Saul Young, *Journal of Accounting Education*, 21:2, 2nd Quarter 2003, 149-155.

“Teaching Business as a System,” with Saul Young and Harper Roehm, *Management Accounting Quarterly*, 3:4, Summer 2002, 1-5.

“A User Friendly Financial Reporting System,” with Jeff Long and Harper Roehm, *Quality Progress*, January 2002.

“The Problems with Managing by Objectives and Results,” with Harper Roehm, *Quality Progress*, March 2001, 39-46.

“Management Control Systems: How SPC Enhances Budgeting and Standard Costing,” with Harper Roehm and Larry Weinstein, *Management Accounting Quarterly*, Fall 2000, 35-40.

“The Danger of Relying on Accounting Numbers Alone,” with Harper Roehm, *Management Accounting Quarterly*, 1:1, Fall 1999, 4-9.

“Mini-Companies: The Next Generation of Employee Empowerment,” with Harper Roehm and Donald Klein, *Management Accounting*, March 1998, 22-30.

* Received the Lybrand Bronze Medal from Institute of Management Accountants for 1996-1997.

“The Deming View of a Business,” with Harper Roehm, *Quality Progress*, February 1997, 39-45.

“The Deming Philosophy: A New paradigm for Management Accounting,” with Harper Roehm and Donald Hughes, *Certified Management Accountant*, 69:1, February 1995, 25-29.

* Reprinted for *Gestion Magazine*, Buenos Aires Review S.A., Buenos Aires, Argentina 1997.

* Reprinted for The Society of Management Accountants of Alberta, Canada Seminar, 1996.

“Continuous Improvement Through Integrating & Blending of Quality Philosophies,” with Harper Roehm and Donald Klein, *Management Accounting*, 76:8, February 1995, 26-32.

* Received “Certificate of Merit” 1993-1994, Institute of Management Accounting

* Reprinted in *Emerging Practices in Cost Management*, 1996 Ed. Warren, Gorham & Lamont, L1-1 – L1-10.

“A Methodology for Building a Continuous Improvement Culture,” with Harper Roehm and Donald Klein, *Certified Management Accountant*, 68:2, March 1994, 27-31.

* Reprinted in *Emerging Practices in Cost Management*, 1996 Ed. Warren, Gorham & Lamont, L4-1 – L4-5.

“Personality Correlates of Success in Total Quality Manufacturing,” with Harper Roehm and Theodore Hayes, *Journal of Business and Psychology*, 8:4, Summer 1994, 397-411.

“Quality Addiction, True Confessions,” with Harper Roehm and Theodore Hayes, *Organizational Development Journal*, Fall 1993, 69-82.

“Commercial Loan Decisions: The Japanese Way,” with Harper Roehm and Sonia Gupta, *Bankers Magazine*, January/February 1994, 56-59.

“Applying ABC to Purchasing,” with Harper Roehm and M. Critchfield, *Journal of Accountancy*, November 1992, 58-62.

“Springing to World Class Management,” with Harper Roehm and D. Klein, *Management Accounting*, March 1991, 40-44.

* Received the NAA Lybrand Bronze Medal for 1990-1991 from Institute of Management Accountants.

“Grasping Changes in the Common Body of Knowledge: New Directions of Professional Development Internal Auditors,” with Harper Roehm, John Walker and Susan O’Callaghan, *Internal Auditor*, June 1992.

“Elevating the Status of the Internal Auditor: A Key Element in Improving the Quality of Financial Audits,” with Harper Roehm and John Walker, *Internal Auditor*, October 1991, 45-49.

“Audit Committee Compliance with the Treadway Commission Report: A Survey,” with Harper Roehm and Al Vondra, *The Ohio CPA Journal*, Winter 1989, 37-42.

“Motivating Clients to Use Personal Financial Planning Services,” with Harper Roehm and David Karns, *Bank Marketing*, June 1989.

“Contracting Services to the Private Sector: A Survey of Management Practices,” with Harper Roehm and D. Karns, *Government Finance Review*, February 1989, 21-25.

“Using Focus groups to Monitor Clients’ Views,” with Harper Roehm, D. Karns, and G. Moore, *Journal of Accountancy*, October 1988, 150 and 152.

“Survey Outlines Consumer Satisfaction with Financial Planning,” with Harper Roehm and D. Karns, *Journal of the Institute of Certified Financial Planners*, Summer 1987, 99-106.

“Accountants as Financial Planners: What the Public Wants,” with Harper Roehm and D. Karns, *Journal of Accountancy*, January 1987, 134, 136, 138.

“Personal Budgeting Motives: An Empirical Study,” with Harper Roehm and D. Karns, *Journal of the Institute of Certified Financial Planners*, Summer 1985, 105-115.

“Inflation Accounting: A Compromise,” with Harper Roehm, *The CPA Journal*, September 1978.

“Zero-Based Budgeting: A Comparison with Traditional Budgeting,” with Harper Roehm, *Cost and Management*, November-December 1977.

“Human Resource Accounting: The Role of Internal Auditing,” with Harper Roehm and Ray Juenke, *The Internal Auditor*, February 1977.

“Research in Behavioral Accounting Course: An Approach,” with Harper Roehm, *Accounting Review*, January 1977.

“An Approach to Evaluating Compliance with Disclosure Requirements: APB #15,” with Harper Roehm and Clarence Campbell, *Massachusetts CPA Review*, September/October 1976.

“An Application of APB Opinion 29,” with Harper Roehm and Clarence Campbell, *The Ohio CPA*, 35:1, Winter 1976.

“An Approach to Fairness in Disclosure,” with Harper Roehm, *Management Accounting*, 56:8, February 1975.

Other Publications

Aug 12, 2014, Guest Column: The Critical Role of Employee Engagement, Dayton Business Journal

“Using SPC to Enhance ABC,” with Harper Roehm and Crance, *Industrial Management*, November/December 2001, 27-32.

“Incorporating Quality Management Tools in an MBA Quality Management Class,” with Roehm and Weinstein, Decision Science Institute 2001.

“Cardinal Health Care Systems Case and Teaching Notes,” with Harper Roehm, *Annual Advances* 1988 Midwest Society for Care Research, 1-11.

*Reprinted in *Cases in Health Service Management*, Health Professions Press, Baltimore, MD, December 1994.

* Recently granted permission (March 13, 2003) to use this case in the 4th Ed. Of *Cases in Health Services Management*.

“Duriron Case and Teaching Notes,” with Harper Roehm, *Annual Advances* 1988 Midwest Society for Case Research, 71-87.

Presentations

Presentation to Score on Not-for-Profit Board Development, April 28, 2016

Talk to the Dayton Chapter of the IMA on Employee Engagement and Motivation, March 15, 2016, Mandalay Banquet Center

Talk to the Dayton Bar Association on Board Development, March 8, 2016

“Lean Enterprise Thinking,” Speech to Financial Executives Institute, Dayton Chapter, May 14, 2009

“Business as a Calling: Developing and MBA Course Experience,” paper accepted and presented at Notre Dame Conference—Business Education at Catholic Universities, June 11, 2008

“Using Cultural Audits to Assess Tone at the Top,” Large Bank Supervision Director’s Conference, Nov. 3, 2005 Washington, D. C. at invitation of Office of Comptroller of Currency

“The Role of a Friend: Mentoring and Team Teaching,” presented at the UD Faculty Development Workshop (with Saul Young), LTC Forum, University of Dayton, Dayton, Ohio, November, 20, 2003.

HONORS & AWARDS

University of Dayton

- Named a Humanities Fellow, 2007-2009
- Named a J. Robert Berry Endowed Faculty Fellow, August 2006
- Delta Sigma Pi, Faculty Member of the Year Award, 2000
- Wright State University Trustee Award for Faculty Excellence, 1998

PROFESSIONAL DEVELOPMENT ACTIVITIES

Attended the following Toyota Way Seminars sponsored by Center for Competitive Change. All were conducted by Mike Hoseus—co author of Toyota Culture.

- May 2012
- November 2010
- February 2010
- October 2009
- June 2009

Attended the Art Byrne presentation---November 30, 2012, titled: *The Lean Turnaround*, sponsored by the UD Center for Competitive Change

Attended a one day seminar sponsored by The Center for Competitive Change—Metrics for a Lean Environment conducted by Anthony Mangione, March 22, 2012

Attended a one day Value Stream Mapping in an Administrative Environment Seminar, Nov. 28, 2007, Productivity Inc.

Attended a three day Lean Accounting Seminar, University of Kentucky, 2006

BSC Process Center for Leadership Seminar, 2003

Budgeting, Cost Analysis, and Financial Reporting for various non-profit organizations
Center for Leadership and Executive Development, Balanced Scorecard Collaborative,
2002

Design and implementation of accounting systems for various non-profit organizations

Ethics in the Workplace Seminar, Precious Blood Parish, 2000

Federated Schools of Accountancy, National Conference, 2003

Financial analysis and forecasting for various profit and non-profit firms

Institute of Management Accountants

- Featured Speaker, Dayton Chapter, 1999
- Featured Speaker, Dayton Chapter, “Managing by Results and What Employees May Not Be Telling You,” 2000
- Southwest Ohio Professional Development Conference, Presenter

Leadership Management and Quality, Cincinnati Quality Conference, 1999

Leadership with Virtue Symposium, 2003

Ohio Quality and Productivity Forum, Presenter

PQ Systems SQC Pack Training, January 2002

PQ Systems Train the Trainers Quality Management Program

Professional Accounting Day, Presenter

SBA “Walking the Talk” Ethics Discussion, 2001 – present

The Accounting Show, Dayton, 2000

- “Meeting the Recruiting Needs of a Changing Profession,” Presenter

The Center for Entrepreneurial Education, The Course for Presidents, 2001

SERVICE ACTIVITIES

University of Dayton

- Academic Senate, 2002 – 2003
- Rector’s Council, 2003 – 2006
- Board of Trustees Mission and Identity Committee 2005-present

School of Business

- Member Faculty Affairs Committee—Jan 2015—present
- Member and Chair Graduate Committee—2014-2015 academic year
- Chaired the MBA Task Force Feb—Aug 2009
- Member Graduate Programs Committee, 2008--present
- Catholic and Marianist Advisory Committee, 2003 – present
- SBA Promotion and Tenure Committee, 2001 – 2004
- SBA Summer Grants Committee, 2001 – 2003
- Chair, Graduate Programs Committee, 2004-2006

Department of Accounting—Various Since 1999

- Department Promotion and Tenure Committee
- 150 – Hour Review Committee
- AAA Perspectives Committee
- Accounting Principles Review Committee
- Enrichment Program Coordinator
- Intermediate Accounting Coordinating Committee
- Master’s of Accountancy Advisor Committee
- Re-accreditation Committee
- Various Textbook Review Committees
- Managerial Accounting Coordinator

MEMBERSHIPS

American Accounting Association
American Society for Quality
Beta Alpha Psi
Beta Gamma Sigma
Financial Executives Institute
Institute of Management Accountants

PROFESSIONAL EXPERIENCE and CONSULTING

Current Member Board of Directors, Franklin Brazing Company---Paid

Current Member Board of Advisor, Green Prairie Turf and Landscaping—Paid

Current Member Board of Advisors, VAP Inc--Paid

Facilitator for Aileron, 2008---Present—I facilitate a number of programs in each in this capacity since my appointment as in 2008.—Paid

Facilitator for the Ohio Association of Non-Profit Organizations (OANO) 2012 and 2013. 2012 and 2013 dates were May 18, 2012 and November 8, 2012 and May 15, 2013.

Coach for the Catholic Leadership Institute Project (CLIP) 2012- 2015--Paid

Conducted a three day Balanced Scorecard consulting engagement for the Ohio Masonic Home, Sept. 29 and 30, and Nov. 3, 2008 through Aileron--Paid

Conducted a Seminar on Financial Reporting and Analysis for Premier Health Care Services in Dayton, May 9 2008 and May 4, 2007---Paid

Completed Balanced Scorecard Consulting Project for the Air Force Material Command at Wright Patterson Air Force Base for Young and Associates, 2005—Paid