

# ***James M. Cataldo***

Assistant Professor

## **Education**

MA, Suffolk University, Boston, MA, Accounting, 2006

PhD, Columbia University, New York, NY, Economics, 1985

BA, Brandeis University, Waltham, MA, Economics, English and American Literature, 1978

## **Teaching Interests**

Financial Accounting, Financial Statement Analysis

## **Research Interests**

Financial Accounting Policy, Accounting Measurement, Risk Management, Capital Markets

## **Honors/Awards**

### **Scholarship/Research**

2009: Best Paper Award, Public Interest Section, for 'The Accounting Identity and the Identity of Accountants', American Accounting Association.

2007: Max Block Distinguished Article Award for Informed Comment, granted for 'SFAS 159: The Fair Value Option. CPAs at a Crossroad?', New York State Society of Certified Public Accountants.

## **Grants, Fellowships, or Contracts**

2007 - "Suffolk University Research Grant," (\$3,000).

2006 - "Enterprise Risk Management Initiative," Bank of America, (\$5,000).

## **ACADEMIC EXPERIENCE**

### **Business/Professional Experience**

Assistant Professor, Suffolk University, Boston, Massachusetts (2006 - Present).

Assisting Faculty, Suffolk University, Boston, Massachusetts (2005).

Director of Treasury Risk Management, Federal Home Loan Bank of Boston, Boston, Massachusetts (1999 - 2004).

## **INTELLECTUAL CONTRIBUTIONS**

### **Refereed Journal Articles**

Cataldo, J., McInnes, M. The Role of Fair Value and Transaction Based Accounting Measures in Firm Valuation. *To appear in Accounting Research (Chinese Accounting Association)*.

Cataldo, J., McInnes, M. (2007). SFAS 159, The Fair Value Option: CPA's at a Crossroad?. *CPA Journal*, LXXVII(8).

### **Conference Proceedings**

Cataldo, J., McInnes, M. (2006). *Dynamic Properties of Fair Value Net Income*. Emerging Issues in International Accounting and Business, Emerging Issues in International Accounting and Bu.

### **Non-Refereed Presentations or Papers**

#### **International**

Cataldo, J. (2010, June). *An Intertemporal Model of Earnings Components in Fixed Income Portfolios*. Presented at Shanghai Lixin University of Commerce, Shanghai, China.

Cataldo, J. (2010, June). *How Markets Fail: Lessons from the US Financial Crisis*. Presented at Shanghai Fudan University, Shanghai, China.

#### **National**

Cataldo, J., McInnes, M. (2006). *The Fair Value Option: Current issues and future challenges*. Presented at Semiannual Conference of Federal Home Loan Bank CFO's, Atlanta, Georgia.

Cataldo, J. (2004). *Regulatory vs Risk Management Orientations for Risk Analysis*. Presented at RiskUSA 2004 Conference, Boston, Boston, Massachusetts.

#### **Regional**

Cataldo, J. (2008). *Propositions on Accounting Measurement and Models of Firm Valuation*. Presented at Sawyer School of Management Faculty Research Seminar, Boston, Massachusetts.

Cataldo, J., Franco, J., McInnes, M., Polito, A. (2007, March). *Alternative Approaches to Economic Governance: A Comparison of Conceptual Frameworks Underlying Financial Reporting (GAAP), Valuation under Corporate Law, and Disclosure Under Securities Law*. Presented at Scholarship of Application: Integration & Connection, Suffolk University, Boston, Massachusetts.

### **Presentation of Refereed Papers**

#### **National**

Yen, A., Cataldo, J. (2010, April). *The Role of Pay Disclosures and Benchmarking in CEO Compensation Growth: A Case of 'Too Much Information'?*. Presented at American Accounting Association, Arlington, Virginia.

### **SERVICE ACTIVITIES**

#### **University Assignments**

##### **Committee Member**

2008 - Present: Faculty Life and Development Committee;.

2008 - Present: Institutional Review Board; Alternate.

##### **Faculty Sponsor**

2008: Sponsor of Visiting Faculty from Shanghai Lixin University;.

2007: Sponsor of Visiting Faculty from Shanghai Lixin University;.

#### **Department Assignments**

##### **Other Institutional Service Activities**

2008: Supervision of Graduate Assistants For Accounting Department;.

#### **Professional Service**

##### **Advisor**

2008: Advisory Roundtable Meetings for Rep. Michael Capuano of US House Financial Services Committee;.

##### **Other Professional Service Activities**

2007: IASB/FASB Joint Roundtable on Conceptual Framework for Accounting Measurement Bases; Invited Participant.