

# **ROBERT G. RAMBO, Ph.D., CPA**

## **EDUCATION**

Florida State University, Ph.D., Accounting (Econometrics support area)

University of Illinois, M.A.S., Accounting

University of Illinois, B.S., Accountancy

## **RESEARCH INTERESTS**

Financial capital markets; foreign currency hedges, earnings management, earnings announcement timing

## **TEACHING EXPERTISE**

Undergraduate: financial accounting, managerial accounting, cost accounting, governmental and not-for-profit accounting, intermediate accounting, advanced accounting, derivative and hedge accounting

Graduate: accounting theory, topical and current issues in accounting

## **EXPERIENCE**

2019 to present:	Lecturer of Accounting, Loyola University New Orleans
2018 to 2018:	Adjunct Professor, Eastern Connecticut State University
2009 to 2018:	Associate Professor, Roger Williams University
2006 to 2009:	Assistant Professor, Providence College
2000 to 2006:	Assistant Professor, University of Southern Mississippi – Gulf Coast
1993 to 2000:	Assistant Professor, University of New Orleans
1989 to 1993:	Research / Teaching Assistant, Florida State University
1985 to 1989:	Assistant Professor, University of the Virgin Islands

## **AWARDS**

Alumni Excellence in Teaching Award, University of New Orleans 1998

AICPA Doctoral Fellowship 1989-1992

Outstanding Accounting Educator, Virgin Islands Society of Certified Public Accountants 1988

## **PROFESSIONAL MEMBERSHIPS**

American Accounting Association

American Institute of Certified Public Accountants-- Member of Governing Council 1987-1992

Rhode Island Society of Certified Public Accountants

Virgin Islands Society of Certified Public Accountants-- President 1988-1989

## PUBLICATIONS

### Refereed Journal Articles

- Rambo, Robert G., "Hedges of Unrecognized Foreign Currency Denominated Firm Commitments", *The CPA Journal*, April/May, 2021, <https://www.cpajournal.com/2021/06/21/hedges-of-unrecognized-foreign-currency-denominated-firm-commitments/>.
- Rambo, Robert G., "Hedges of Recognized Foreign Currency Denominated Assets and Liabilities Applying ASU 2017-12." *The CPA Journal*, August 2019, 54-58.
- Rambo, Robert G., Daphne Main and John McQuilken, "Hedging Recognized Foreign Currency Denominated Receivables or Payables." *The Accounting Educators' Journal*, 2018, Vol XXVIII, 215-234, <http://www.aejournal.com/ojs/index.php/aej/article/view/493/200>.
- Rambo, Robert G., and Daphne Main, "Market Reaction to Reducing Reporting Risk: Designating Foreign Currency Forward Contracts as Cash Flow Hedges." *The International Journal of Finance*, 2016, Vol 28, 14-21.
- Rambo, Robert G., Daphne Main and Louis Beaubien, "Reducing Reporting Risk: Designating Foreign Currency Forward Contracts as Cash Flow Hedges." *Journal of Accounting Education*, 2011, Vol 29, 284-294.
- Tamule, Harold B. and Robert G. Rambo, "The New Paradigm in Dividend Pedagogy." *Advances in Accounting, Finance, and Economics*, 2010, Vol 3, 1-20.
- Rambo, Robert G., and Cassandra Walsh-Rohland, "Pricing and Amortizing Bonds in Conformity With Brokers' Valuation Formulas." *Advances in Accounting, Finance, and Economics*, Summer 2008, <http://journals.sfu.ca/jafr/index.php/aafe/index>.
- Rambo, Robert G., "The Market's Reaction to the Timing of Earnings Announcements as a Signal of Potential Earnings Management." *Journal of Accounting and Finance Research*, July 2005, 103-114.
- Rambo, Robert G., "Foreign Currency Forward Contract Hedges of Exposed Assets/Liabilities." *CPA Journal*, April 2005, 30-33.
- Rambo, Robert G., and Carolyn Lousteau, "Accounting for Holding Gains and Losses on Trading and Available-for-Sale Investments." *Journal of Accounting Education*, June 2003, 127-147.
- Main, Daphne, and Robert G. Rambo, "Avoiding Entrapment." *CPA Journal*, March 1998. 24-27.

## Refereed Proceedings

Rambo, Robert G. and Jacquelyn Moffitt, "Earnings Announcement Timing as a Signal of Potential Earnings Management." *Northeast Decision Sciences Institute Conference 2017*. Decision Sciences Institute.

Rambo, Robert G. and Jacquelyn Moffitt, "Earnings Announcement Timing as a Signal of Potential Earnings Management." *2016 Financial Reporting and Business Communication Conference Research Unit Proceedings*. British Accounting and Finance Association.

Rambo, Robert G., Daphne Main and Louis Beaubien, "Market Reaction to Reducing Reporting Risk: Designating Foreign Currency Forward Contracts as Cash Flow Hedges." *2013 Financial Reporting and Business Communication Conference Research Unit Proceedings*. British Accounting and Finance Association.

Rambo, Robert G., Daphne Main and Louis Beaubien, "Reducing Reporting Risk: Designating Foreign Currency Forward Contracts as Cash Flow Hedges." *2011 AAA Western Regional Meeting Proceedings*. American Accounting Association.

Rambo, Robert G., Daphne Main and Louis Beaubien, "Reducing Reporting Risk: Designating Foreign Currency Forward Contracts as Cash Flow Hedges of Exposed Receivables." *2010 AAA Midwest Regional Meeting Proceedings*. American Accounting Association.

Tamule, Harold B. and Robert G. Rambo, "The New Paradigm in Dividend Pedagogy." *Proceedings of the 2008 AAFE Annual Conference*. The Academy of Accounting, Finance & Education.

Rambo, Robert G., "An Example of Foreign Currency Forward Contract Hedges of Exposed Receivables under SFAS 149." *Proceedings of the 2007 AAFE Annual Conference*. The Academy of Accounting, Finance & Education.

Rambo, Robert G. and Jacquelyn Moffitt, "Earnings Announcement Timing as a Signal of Potential Earnings Management." *2006 AAA Annual Meeting Proceedings (abstract)*. American Accounting Association.

Rambo, Robert G., "Accounting for Bonds at Fair Value." *Proceedings of the 2005 AAAF Annual Meeting*. American Academy of Accounting and Finance.

Rambo, Robert G. and Min Li, "China's Move Towards International Accounting Harmonization." *Proceedings of the 2005 AAAF Annual Meeting*. American Academy of Accounting and Finance.

Rambo, Robert G., "The Timing of Earnings Announcements as a Signal of Potential Earnings Management." *Proceedings of the 2004 AAAF Annual Meeting*. American Academy of Accounting and Finance.

Rambo, Robert G., "An Empirical Evaluation of Trueman's Theories of Earnings-Announcement Timing." *1999 AAA Annual Meetings Proceedings (abstract)*. American Accounting Association.

Rambo, Robert G., "The Effect of Earnings Release Timing on Stock Returns." *Collected Papers and Abstracts: 1995 Northeast AAA Regional Meeting*. American Accounting Association, April 1995, 23.

### **WORKING PAPERS AND MANUSCRIPTS IN PROCESS (Not Submitted)**

Rambo, Robert G. and Daphne Main, "Hedging Foreign Currency Denominated Firm Commitments," *The Accounting Educators' Journal*.

Rambo, Robert G. and Daphne Main, "Hedging Foreign Currency Denominated Forecasted Transactions," *The Accounting Educators' Journal*.

Rambo, Robert G. and Daphne Main, "Hedging Foreign Currency Denominated Forecasted Transactions," *The CPA Journal*.

Rambo, Robert G. and Jacquelyn Moffitt, "Intra-Industry Earnings Release Timing Effects in the Belief-Adjustment Model."

Rambo, Robert G., and Daphne Main, "Hedging Foreign Currency Denominated Anticipated Sales and Purchases."

Rambo, Robert G., "Hedging Foreign Currency Denominated Anticipated Sales and Purchases Update."

### **PRESENTATIONS**

#### **Academic**

Rambo, Robert G., Daphne Main and Louis Beaubien, "Market Reaction to Reducing Reporting Risk: Designating Foreign Currency Forward Contracts as Cash Flow Hedges" *2013 Financial Reporting and Business Communication Conference Research Unit*. British Accounting and Finance Association.

Rambo, Robert G., Daphne Main and Louis Beaubien, "Market Reaction to Reducing Reporting Risk: Designating Foreign Currency Forward Contracts as Cash Flow Hedges" Mario J. Gabelli School of Business Research Colloquium, 2013.

Rambo, Robert G., Daphne Main and Louis Beaubien, "Reducing Reporting Risk: Designating Foreign Currency Forward Contracts as Cash Flow Hedges of Exposed Receivable." *2010 AAA Midwest Regional Meeting*. American Accounting Association.

Tamule, Harold B. and Robert G. Rambo, "The New Paradigm in Dividend Pedagogy." *2008 AAFE Annual Conference*. The Academy of Accounting, Finance, and Economics.

Rambo, Robert G., "An Example of Foreign Currency Forward Contract Hedges of Exposed Receivables under SFAS No.149," *2007 AAFE Annual Conference*. The Academy of Accounting, Finance, and Economics.

Rambo, Robert G. and Jacquelyn Moffitt, "Earnings Announcement Timing as a Signal of Potential Earnings Management." *2006 AAA Annual Meeting*. American Accounting Association.

Rambo, Robert G., "Accounting for Bonds at Fair Value," *2005 AAAP Annual Meeting*. American Academy of Accounting and Finance.

Rambo, Robert G. and Min Li, "China's Mover Towards International Accounting Harmonization," *2005 AAAP Annual Meeting*. American Academy of Accounting and Finance.

Rambo, Robert G. and Jacquelyn Moffitt, "The Market's Response to the Timing of Earnings Announcements as a Signal of Potential Earnings Management," *Florida State University Accounting Colloquium*, 2005

Rambo, Robert G., "The Timing of Earnings Announcements as a Signal of Potential Earnings Management." *2004 Annual Meeting*, American Academy of Accounting and Finance.

Rambo, Robert G., "Accounting for Foreign Currency Futures Contracts," *Providence College*, 2003

Rambo, Robert G., "The Timing of Earnings Announcements as a Signal of Potential Earnings Management", *University of Southern Mississippi*, 2000

Rambo, Robert G., "An Empirical Evaluation of Trueman's Theories of Earnings Announcement Timing", *1999 AAA Annual Meeting Forum*.

Rambo, Robert G., "An Empirical Evaluation of Trueman's Theories of Earnings-Announcement Timing," *Accounting Research Colloquium*, Louisiana State University. 1999

Rambo, Robert G., "The Effect of Earnings Release Timing on Stock Returns," *Accounting Research Colloquium*, University of Southern Maine. 1998.

Rambo, Robert G., "An Empirical Evaluation of Trueman's Theories of Earnings-Announcement Timing," Accounting-Economics and Finance Research Colloquium, University of New Orleans. 1997

Rambo, Robert G., "The Effect of Earnings Release Timing on Stock Returns," Economics and Finance Research Colloquium, University of New Orleans. 1996

Rambo, Robert G., "Discretionary Accruals and Trueman's Theories of Earnings-Announcement Timing" Accounting Research Colloquium, University of New Orleans. 1996

Rambo, Robert G., "The Effect of Earnings Release Timing on Stock Returns" Accounting Research Colloquium, University of New Orleans. 1994

Wheeler, Stephen, and Robert G. Rambo, "An Empirical Investigation of the Effects of SAS No. 58/59 on Commercial Bank Lenders' Credit Risk Scoring Judgments" Accounting Research Colloquium, University of New Orleans. 1994

### **Practitioner**

Rambo, Robert G., "The Sarbanes-Oxley Act," Institute of Internal Auditors-Mississippi Gulf Coast Chapter. 2003

Rambo, Robert G., "Accounting for Investments," Edward Jones CPE/CLE Continuing Education Seminar. 2001

Rambo, Robert G., "The FASB Exposure Draft on Reporting Comprehensive Income," University of New Orleans-Society of Louisiana Certified Public Accountants CPE Forum. 1995

Rambo, Robert G., "Reporting Comprehensive Income," University of New Orleans Beta Alpha Psi Accounting Lecture Series. 1995

### **SEMINAR AND CONSORTIUM PARTICIPATION**

AACSB Assessment Seminar 2014

AACSB Assessment Conference: Quality Through Effective Curricula Management 2014

AACSB Assessment Seminar 2012

PricewaterhouseCoopers, PwC University for Faculty 2007

Decision Science Institute, 1999 Annual Meeting, panel member: "How to use the web in your accounting courses"

Federation of Schools of Accountancy Faculty Consortium, 1995, 1999

PricewaterhouseCoopers Academia Seminar, 1999

American Accounting Association Corporate Accounting Policy Seminar, 1996, 1997, 1999.

American Accounting Association / Deloitte & Touche Foundation Trueblood Seminar for Professors, 1997