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Accounting
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Academic Background

Ph.D. Florida Atalantic University, Accounting, 2007.

M.B.A. Palm Beach Atlantic University, 1999.

B.A. Stetson University, 1977.

Work Experience

Teaching

Courses Taught

Courses from the Teaching Schedule: Accounting Information Systems, Advanced Research Methods II, Dissertation/Applied Research I, Dissertation/Applied Research I, Dissertation/Applied Research II, Dissertation/Applied Rsrch II, Essentials of Accounting, Financial Statement Analysis, Financial Statement Analysis, Fundamentals of Accounting, Honors: Principles in Accounting II, Intermediate Accounting II, Optimizing Financial Perfrmnc, Principles of Accounting I, Principles of Accounting II, S/T Capital Mkts Acct & Fin, S/T Equity Evalv

Courses taught, but not in the Schedule:

Intellectual Contributions

Intellectual Contributions Grid

Category	BDS	AIS	TLS	Total
Articles in Refereed Journals	27			27
Publications of Non-refereed or Invited Papers	1			1
Presentations of Refereed Papers	17			17

Refereed Articles

Basic or Discovery Scholarship

Houmes, R., Wang, D., & Ngo, T. (in press, 2019). The Effect of Audit Quality on Pension Risk-Cost of Equity Relation. *Journal of Applied Accounting Research*.

Houmes, R., Jun, C. C., Capriotti, K., & Wang, D. (2017). Evaluating the Long-Term Valuation Effect of Efficient Asset Utilization and Profit Margin on Stock Returns: Additional Evidence from the DuPont Identity. *Meditari Accountancy Research*, 26 (1), 193-210.

Houmes, R. (2016). The Case of Human Resources Plus: Reporting and Analyzing Restructuring Charges. *Journal of Business Cases and Applications*, 16, 1-13.

Houmes, R., & Chira, I. (2015). The effect of ownership structure on the price earnings ratio- returns anomaly. *International Review of Financial Analysis*, 37, 140-147, doi: <http://dx.doi.org/10.1016/j.irfa.2014.11.017>.

McNellis, C. J., Houmes, R., & Premuroso, R. (2015). Using the Codification to Research a Complex Accounting Issue:

The Case of Goodwill Impairment at Jackson Enterprises. *Issues in Accounting Education*, 30 (1), 27-42, doi: 5555/iace-50949tn).

Houmes, R., & Chira, I. (2015). The valuation effect of LIFO's repeal in high pricing power firms. *Review of Accounting and Finance*, 14 (3), 306-323, doi: <http://dx.doi.org/10.1108/RAF-06-2014-0062>.

D-Aquila, J., & Houmes, R. (2014). An update for governments and not-for-profits. *CPA Journal*, 84 (5), 54-59.

Cebula, R., Foley, M., & Houmes, R. (2014). Empirical analysis of the impact of cigarette excise taxes on cigarette consumption: Estimates from recent state level data. *Journal of Economics and Finance*.

Houmes, R., Foley, M., & Cebula, R. (2013). Audit quality and overvalued equity. *Accounting Research Journal*.

Houmes, R., MacArthur, J., & Stranahan, H. (2012). The operating leverage impact on systematic risk within a context of choice: an analysis of the US trucking industry. *Managerial Finance*, 38 (12), 1184-1202.

Bahamin, P., Cebula, R., Foley, M., & Houmes, R. (2012). The Demand for Treasury Securities at Auction. *Academy of Economics and Finance Journal*, 3 (1), 23-32.

Houmes, R., Dickins, D., & O'Keefe, R. (2012). New evidence on the incremental content of earnings reported using the LIFO inventory method. *Advances in Accounting*, 28 (2), 235-242.

Houmes, R., Boylan, R., & Crosby, W. (2012). On the value relevance of SFAS 158. *Research in Accounting Regulation*, 24 (2), 112-114.

Chira, I., Chiang, E., & Houmes, R. (2012). Can undergraduate students make optimal decisions about student loans? *Journal of Economic and Finance Education*, 11 (1).

Cebula, R., Folley, M., & Houmes, R. (2011). Property Tax Capitalization within a National Historic District versus Property Tax Capitalization outside that National Historic District: Another Application of the Tiebout Hypothesis. *International Journal of Economics and Finance*, 3 (4).

Houmes, R., & Dickins, D. (2011). Corporate Governance and Internal Auditing-COSO Framework Changes. *Internal Auditing*, 26 (37).

Sepheri, M., & Houmes, R. (in press, 2011). A comparative review and analysis of the movement toward a global accounting standard. *Journal of Accounting and Finance*, 11 (3), 53-61.

Houmes, R., & Skantz, T. (2010). Highly valued equity and discretionary accruals. *Journal of Business Finance & Accounting*, 15 (2), 60-92, doi: 10.1111/j.1468-5957.2009.02179.x.

Houmes, R., & Boylan, B. (2010). Has the adoption of SFAS 158 caused firms to underestimate pension liability? A preliminary study of the financial reporting impact of SFAS 158. *Academy of Accounting and Financial Studies Journal*, 14 (4) 55-66.

Houmes, R., Boylan, B., & Dickins, D. (2009). Insider Ownership and Stock Price Performance: How Greater Concentrations of Insider Ownership Affects Returns of Firms with Various Price-to-Earnings Ratios. *Journal of Theoretical Accounting Research*, 4 (2), 72-92.

Dickins, D., Houmes, R., & Clegg, C. (2009). THE IMPACT OF ACCOUNTING PRONOUNCEMENT SFAS NO. 123R ON MANAGEMENT'S DECISIONS AND ANTICIPATORY STOCKHOLDERS' RESPONSES CONCERNING SHARE-BASED PAY. *American Journal of Business Research*, 2 (1), 85-7.

Dickins, D., & Houmes, R. (2009). Revisiting the relationship between insider ownership and performance. *Journal of Business and Economic Studies*, 15 (2), 32-43.

Houmes, R., Boylan, R., Crosby, W., & Chira, I. (in press, 2009). A study of the value relevance impact of SFAS 158 on firms with defined benefit pension plans. *Research in Accounting Regulation*.

Houmes, R., & Dickins, D. (2008). The impact of SOX on securities fraud class action dismissals. *International Journal of Corporate Governance*, 5 (2), 104-111, doi: 10.1057/jdg.2008.2.

MacArthur, J., Houmes, R., & Stranahan, H. (2008). A study of the relationship between strategic cost structure choice and stock return behavior in the transportation industry: preliminary results. *ASBBS E-Journal*, 4 (1), 122-127.

Houmes, R., Boylan, B., & Dickins, D. (2008). Insider Ownership and Stock Price Performance: How Greater Concentration of Management Ownership Affects Returns Across Extreme Levels of Firm Value. *Journal of Accounting Theory*.

Houmes, R. (2007). "Executive Compensation: Much Ado about Nothing?": Author Response. *Financial Analysts Journal*, 63 (5), 12-20.

Invited Articles/Reviews

Houmes, R., & Chira, I. (2011). The valuation effect of accounting standard 158 on firms with high and low financial risk. *Atlantic Economic Journal*, 39 (1), 47-57.

Presentations of Refereed Papers

National

Houmes, R. (2019, March). *The Impact of High Insider Ownership on SOX 404 Internal Controls*. American Accounting Association Southwest Meeting, Houston, Texas.

Houmes, R. (2017, August). *Defined Benefit Pension Plans and Cost of Equity*. The American Accounting Association National Meeting, San Diego, California.

Houmes, R. (2016, August). *Evaluating the Long Term Valuation Effect of Efficient Asset Utilization and Profit Margin on Stock Reruns: Additional Evidence from the DuPont Identity*. The American Accounting Association National Meeting, New York, New York.

Houmes, R. (2015, August). *Reporting and Analyzing Restructuring Charges: The Case of Human Resources Plus*. The American Accounting Association National Meeting, Miami, Florida.

Houmes, R. (2014, August). *The Valuation Effect of LIFO's Repeal on High Pricing Power Firms*. The American Accounting Association National Meeting, Atlanta, Georgia.

Houmes, R. (2012). *IFRS vs. GAAP: Will the Prohibition of LIFO Reduce Earnings Quality?* The American Accounting Association National Meeting, Washington, District of Columbia.

Houmes, R. (2010). *Financial Statement Risk Assessment Following the COSO Framework: An Instructional Case Study*. The American Accounting Association National Meeting, San Francisco, California.

Houmes, R. (2010). *A Study of the Relationship between Strategic Cost Structure Choice and Stock Return Behavior in the Transportation Industry*. The American Accounting Association National Meeting, San Francisco, California.

Regional

Houmes, R. (2017, April). *Defined Benefit Pension Plans and Cost of Equity*. American Accounting Association Southeast Regional Meeting, Miami, Florida.

Houmes, R. (2014, April). *The Valuation Effect of LIFO's Repeal on High Pricing Power Firms*. American Accounting Association Southeast Regional Meeting, St. Petersburg, Florida.

Houmes, R. (2013, April). *Will There Be Life after LIFO? The Impact of LIFO's Repeal on the Value of the Firm*. American Accounting Association Southeast Regional Meeting, Nashville, Tennessee.

Houmes, R. (2012). *The Appointment of a New CFO: The Role of the Auditor in Mitigating Earnings Management*. American Accounting Association Southeast Regional Meeting, Savannah, Georgia.

Houmes, R. (2012). *A Study of the Value Relevance Impact of SFAS 158 on Firms with Defined Pension Benefit Plans*. American Accounting Association Southeast Regional Meeting, Savannah, Georgia.

Houmes, R. (2011, April). *Audit Quality and Overvalued Equity*. American Accounting Association Southeast Regional Meeting, Destin, Florida.

Houmes, R. (2010). *Variables For Predicting Performance Outcomes in College-Level Accounting Courses*. American Accounting Association Southeast Regional Meeting, Mobile, Alabama.

Houmes, R. (2010). *Revisiting the Relationship between Insider Ownership and Financial Performance using a Market Valuation Context: How Ownership Structure Affects Performance*. American Accounting Association Southeast Regional Meeting, Mobile, Alabama.

Houmes, R. (2009). *Insider Ownership and Stock Price Performance: How Greater Concentration of Management Ownership Affects Returns across Extreme Levels of Firm Value*. American Accounting Association Southeast Regional Meeting, Oxford, Mississippi.

Service

Service to the Institution

College Assignments

Member:

2016-2017: DBA Council

2015-2016 – 2016-2017: DBA Council

2015-2016 – 2016-2017: Graduate

Honors/Awards**Award**

2010: SoTL (Scholarship of Teaching and Learning) Scholar, Jacksonville University.

2010: Excellence in Scholarship and Professional Activities Award, Jacksonville University.

Honor

2014: Audit Quality and Overvalued Equity, Accounting Research Journal 2014 Literati Award for Excellence.

2010: Revisiting the Relationship between Ownership and Financial Performance Using a Market Valuation Context: How Ownership Structure Affects Profits for Low and High Value Firms, American Accounting Association Southeast Region.

2010: 2010 Best Paper Award. "Financial Statement Risk Assessment Following the COSO Framework: An Instructional Case Study." Estes Park, CO (June, 2010)., Accounting Information System (AIS) Educator's Conference.

2009: Distinguished Research Award. "Has the Adoption of Recent Accounting Standards Caused Firms to Understate Pension Liability? A Preliminary Study of the Financial Reporting Impact of SFAS 158, Academy of Accounting and Financial Studies.

2008: Best Paper in Managerial Accounting Track. "The Relationship between Strategic Cost Structure Choice and Stock Return Behavior in the Transportation Industry, ASBBS 15th Annual Conference.

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