

MELVIN A. LAMBOY-RUIZ, PhD, MHSA, CPA

CURRICULUM VITAE

Assistant Professor of Accounting
Parker College of Business
Georgia Southern University
PO Box 8141
Statesboro, GA 30460-8141

Office Phone: (912) 478-0104
E-mail: mlamboyrui@georgiasouthern.edu
[LinkedIn](#)
[SSRN](#)
[Google Scholar](#)

EDUCATION

Ph.D. in Management (concentration in Accounting), <i>Purdue University</i>	2011
Graduate Certificate in Applied Statistics, <i>Purdue University</i>	2009
M. in Health Services Administration, <i>University of Puerto Rico - Medical Sciences</i>	2001
B.S.B.A. (Accounting), Magna Cum Laude, <i>University of Puerto Rico - Mayagüez</i>	1996

ACADEMIC INTERESTS

Research: accounting information quality; healthcare reporting; ethics

Teaching: *primary* - financial reporting; governmental and nonprofit accounting; managerial
secondary - auditing, accounting information systems

Service: student, faculty, and staff affinity groups (NABA, LGBT, Latinx)

RESEARCH ACTIVITIES

Refereed Publications

- Lamboy-Ruiz, M. A., No, W. G., & Watanabe, O. V. (2019). Discrepancies in Hospital Financial Information: Comparison of Financial Data in State Data Repositories and the Healthcare Cost Reporting Information System. *Journal of Information Systems* 33(3): 19-44. <https://doi.org/10.2308/isys-52149>.
- Janvrin, D. J., Mascha, M. F., & Lamboy-Ruiz, M. A. (2019). SOX 404(b) Audits: Evidence from Auditing the Financial Close Process. *Journal of Information Systems* (Forthcoming). <https://doi.org/10.2308/isys-18-055>.
- Selected for presentation at the 2019 Journal of Information Systems Conference in San Antonio, TX.
- Lamboy-Ruiz, M. A., Cannon, J. N., & Watanabe, O. V. (2019). Does State Community Benefits Regulation Influence Charity Care and Operational Efficiency of U. S. Nonprofit Hospitals? *Journal of Business Ethics* 158(2): 441-465. <https://doi.org/10.1007/s10551-017-3757-2>.
- Flasher, R. & Lamboy-Ruiz, M. A. (2019). Impact of Enforcement on Healthcare Billing Fraud: Evidence from the USA. *Journal of Business Ethics* 157(1): 217-229. <https://doi.org/10.1007/s10551-017-3650-z>.
- Mascha, M. F., Lamboy-Ruiz, M. A., & Janvrin, D. J. (2018). PCAOB Inspections: An Analysis of Entity-level and Application-level Control Audit Deficiencies. *International Journal of Accounting Information Systems* 30(1): 19-39. <https://doi.org/10.1016/j.accinf.2018.06.002>

Flasher, R. & Lamboy-Ruiz, M. A. (2018). Healthcare Data Sources and Research Opportunities. *Journal of Forensic and Investigative Accounting* 10(3): 374-391.
<http://s3.amazonaws.com/web.nacva.com/JFIA/Issues/JFIA-2018-No3-5.pdf>.

Working Papers

“The Differential Effect of Medicaid Expansions under the Affordable Care Act on the Operations of U.S. Hospitals”, with James N. Cannon (Utah State University) and Olena V. Watanabe (Iowa State University).

“The Influence of Ownership Type and the Affordable Care Act on Earnings Management in U.S. Hospitals”, with Olena V. Watanabe (Iowa State University) and James N. Cannon (Utah State University).

“Charity Care and Bad Debt Reporting by Nonprofit Hospitals: Examination of Charity Care Thresholds for Tax-Exemption”, with Pamela C. Smith (University of Texas at San Antonio) and Donald Lien (University of Texas at San Antonio).

“Examining the Hype of Blockchain Technology, A Review and Synthesis of Existing Research”, with Diane Janvrin (Iowa State University). Preparing submission for 2nd round at *International Journal of Accounting Information Systems*.

Research in Progress

Project on Cost-to-Charge Ratios and the Affordable Care Act, with James N. Cannon (Utah State University) and Olena V. Watanabe (Iowa State University).

Project on FASB ASU 2010-23, with Pamela C. Smith (University of Texas at San Antonio) and Linda Campbell (Texas State University).

Project on Flipped-Team-Based Learning Teaching Model in Intermediate Accounting, with Abhijit Rao (Iowa State University).

Project on Hospital Financial Misreporting, with Won G. No (Rutgers, The State University of New Jersey) and Olena Watanabe (Iowa State University).

Project on Information Technology Spending in U.S. Hospitals, with Adrian Mayse (Howard University).

Project on Quality of Hospital Care, with James Cannon (Utah State University) and Olena Watanabe (Iowa State University).

Project on Textual Disclosures in Healthcare, with Won G. No (Rutgers, The State University of New Jersey).

Research Grants

On-going

Title: “The Differential Effect of Medicaid Expansions under the Affordable Care Act on Operations of U.S. Hospitals”; Investigators: Melvin Lamboy-Ruiz (co-investigator, Iowa State University), and Olena Watanabe (co-investigator, Iowa State University). Funding Agency: Iowa State University, Debbie and Jerry Ivy College of Business, Research Bootstrap Grant Program; Approved: December 2018. Total Grant: \$6,000

Completed

Title: “Accessibility of State Data Repositories of Hospital Audited Financial Statements”; Investigators: Melvin A. Lamboy Ruiz (principal-investigator, Iowa State University), and Megan Elliot (co-investigator, Iowa State University, Honors Program student); Funding Agency: Iowa State University, College of Business; Technology: College of Business Neuro Lab, Eye-tracking device; Approved: December 2015; Total Grant: \$750; Outcome: Honors student research paper based on experimental data.

Title: “Effect of Flipped-Team-Based Learning Teaching Model in Intermediate Accounting Students Engagement and Learning Outcomes”; Investigators: Melvin Lamboy-Ruiz (principal-investigator, Iowa State University), and Abhijit Rao (co-investigator, Iowa State University). Funding Agency: Iowa State University, Scholarship of Teaching and Learning; Approved: March 2015. Total Grant: \$1,790; Outcome: A research proposal presented at the 2016 Annual Big XII Teaching and Learning Conference.

Title: “ISU-HRI Workshop Proposal: Establishing a Research Team to Investigate the Potential for Personal Health Records to Support and Promote Patient-Centered Outcomes”; Investigators: Joey F. George (principal-investigator, Iowa State University), Emily J. Kohnke (co-investigator, Iowa State University), Melvin A. Lamboy Ruiz (co-investigator, Iowa State University), Gary E. Rosenthal, MD (co-investigator, University of Iowa); Funding Agency: Iowa State University, Office of the Vice President for Research and Economic Development: Iowa State University Health Research Initiative (ISU-HRI); Approved: October 5, 2012; Total Grant: \$7,980; Outcome: A report of research needs and testable opportunities within the related topic.

Research Presentations (*papers listed in alphabetical order; * presented by co-authors*)

Determining the Optimal Threshold of Charity Care and Bad Debt to keep Tax-exemption Status in Nonprofit Hospitals

- 2016 AAA Western Region Meeting
- 2016 AAA Annual Meeting
- 2019 AAA Annual Meeting

Discrepancies in Hospital Financial Information: Comparison of Financial Data in State Data Repositories and the Healthcare Cost Reporting Information System

- 2013 13th Bryan University XBRL and Healthcare Data Standardization
- 2013 Iowa State University Accounting Advisory Board Annual Meeting
- 2014 Iowa State University Contemporary Issues in Accounting Conference
- 2015 AAA Public Interest Section Meeting
- 2016 AAA Accounting Information Systems Midyear Meeting
- 2018 AAA Annual Meeting*

Does State Community Benefits Regulation Influence Charity Care and Operational Efficiency of U. S. Nonprofit Hospitals?

- 2016 Brigham Young University Accounting Research Consortium*
- 2016 Iowa State University*
- 2016 University of Illinois – Chicago
- 2016 University of Iowa*
- 2017 Conference on the Convergence of Financial and Managerial Accounting Research*
- 2017 AAA Annual Meeting

Effect of Flipped-Team-Based Learning Teaching Model in Intermediate Accounting Students Engagement and Learning Outcomes

- 2015 AAA Diversity Section Midyear Meeting
- 2016 Annual Big XII Teaching and Learning Conference
- 2017 ISU CELT Scholarship of Teaching and Learning (SoTL) Scholars Panel*
- 2017 AAA Teaching, Learning and Curriculum Section Colloquium

Impact of ASU 2010-23 Measuring Charity Care for Disclosure on Nonprofit Hospitals’ Accounting Choices

- 2014 ISU Contemporary Issues in Accounting Conference
- 2014 AAA Diversity Section Midyear Meeting

Impact of Enforcement on Healthcare Billing Fraud: Evidence from the USA

- 2015 AAA Midwest Region Meeting*
- 2016 AAA Forensic Accounting Research Conference*

PCAOB Inspections: An Analysis of Entity-level and Application-level Control Audit Deficiencies

- 2016 AAA Diversity Section Midyear Meeting
- 2017 AAA Accounting Information Systems Midyear Meeting*
- 2017 AAA Annual Meeting*
- 2018 University of Waterloo Centre on Information Integrity and Information Assurance 10th Biennial Symposium*

SOX 404(b) Audits: Evidence from Auditing the Financial Close Process

- 2016 AAA Accounting Information Systems Midyear Meeting*
- 2016 AAA Annual Meeting*
- 2019 4th Journal of Information Systems Research Conference*
- 2019 AAA Audit Midyear Meeting*

The Differential Effect of Medicaid Expansions under the Affordable Care Act on the Operations of U.S. Hospitals

- 2018 Brigham Young University Accounting Research Consortium*
- 2018 Iowa State University – International Symposium: Digital Health and Policy in Context*
- 2018 AAA Diversity Section Midyear Meeting
- 2018 Iowa State University – Contemporary Issues in Accounting CPE Conference
- 2019 University of North Florida
- 2019 Rutgers, The State University of New Jersey
- 2019 University of Rhode Island
- 2019 Georgia Southern University
- 2019 AAA Annual Meeting

The Impact of Regulatory Scrutiny on the Accrual and Real Earnings Management in Nonprofit and For-profit U.S. Hospitals

- 2010 Purdue University
- 2011 Cornell University
- 2011 Oklahoma State University
- 2011 Iowa State University
- 2012 Iowa State University Contemporary Issues in Accounting Conference
- 2013 AAA Government and Nonprofit Section Midyear Meeting
- 2014 AAA Midwest Region Meeting

The Influence of Ownership Type and the Affordable Care Act on Earnings Management in U.S. Hospitals

- 2017 AAA Managerial Accounting Section Midyear Meeting
- 2018 Iowa State University Accounting Advisory Board Annual Meeting
- 2018 University of Kansas

Other Research Conference/Workshop Participations

2018 AAA Accounting Information Systems Section Meeting

2015 National Association of Black Accountants Annual Convention

2011 University of Texas – Austin Spring Accounting Research Conference

2010 AAA Financial Accounting and Reporting Section Midyear Meeting

Academia-Industry Research Collaboration*On-going*

Collaboration with a national audit firm, Rutgers, The State University of New Jersey, and the University of Rhode Island on their initiative to explore the benefits of Big Data in the audit process. Dr. Miklos Vasarhelyi, KPMG Distinguished Professor of Accounting Information Systems and Director of Rutgers Accounting Research Center and Continuous Auditing & Reporting Lab (CAR Lab), is the Principal Investigator.

Honors and Awards

ISU Ivy College of Business Research Mini-Grant, 2017, 2018

Faculty Consortium Fellow, AAA New Faculty Consortium, 2012

Doctoral Research Fellow, University of Texas – Austin Accounting Research Conference, 2011

Doctoral Consortium Fellow, AAA FARS Midyear Meeting, 2010

AICPA Minority Doctoral Fellowship, 2007 - 2011

KPMG Minority Accounting Doctoral Scholarship, 2006 - 2011

Purdue Doctoral Fellowship, 2006 - 2008

TEACHING ACTIVITIES

Teaching Assignments

Georgia Southern University, Parker College of Business, Statesboro, GA

Intermediate Accounting III, Lecture-based Course, Undergraduate 2019

Iowa State University, Debbie and Jerry Ivy College of Business, Ames, IA

Governmental and Nonprofit Institutions Accounting, Undergraduate 2019

Intermediate Accounting II, Lecture-based Course, Undergraduate 2018 - 2019

Intermediate Accounting II, Flipped-TBL Course, Undergraduate 2015 - 2017

Intermediate Accounting II, Lecture-based Course, Undergraduate 2012 - 2015

Purdue University, Krannert School of Management, West Lafayette, IN

Introduction to Financial Accounting, Undergraduate Summer 2010

Introduction to Financial Accounting (Teaching Assistant), Undergraduate 2009 - 2010

Introduction to Managerial Accounting (Teaching Assistant), Undergraduate 2007 - 2008

Ponce Health Sciences University, Ponce, PR

Healthcare Administration, Graduate 2004 - 2005

Strategic Management in Healthcare, Graduate

Universidad Del Este, Carolina, PR

Healthcare Administration, Undergraduate Fall 2002

University of Phoenix, Guaynabo, PR

Healthcare Finance, Graduate 2001 - 2002

Student Supervision

Undergraduate Honors Research Project Supervisor

Megan Elliot (2015 - 2017)

Vincent LoCascio (2017)

Curricular Development Activity

Substantially redesigned ACCT387 course (Intermediate Accounting) as a flipped, team-based learning course to emphasize a broader focus on complex accounting transactions and teamwork decisions, June 2015

Honors and Awards

Scholarship of Teaching and Learning Scholar, Iowa State University, 2015 - 2018

Krannert Award for Outstanding Teaching, Purdue University, 2011

SERVICE TO THE PROFESSION

Service as a Referee for Journals

Reviewer:

Journal of Accounting Education (2019, 2020)

International Journal of Accounting Information Systems (2019)

Journal of Information Systems (2017, 2018, 2019)

Journal of Forensic and Investigative Accounting (2017)

Service in Professional Societies, Organizations and Events

Reviewer:

AAA Accounting Information Systems Section Meeting (2016)

AAA Annual Meeting – Accounting Information Systems Section (2018)

AAA Annual Meeting – Government and Nonprofit Section (2013, 2014, 2016, 2017, 2018, 2019)

AAA Annual Meeting – Public Interest Section (2014)

AAA Financial Accounting and Reporting Section Midyear Meeting (2013)

AAA Managerial Accounting Section Meeting (2017)

AAA Midwest Region Meeting (2014, 2016)

AAA Western Region Meeting (2016)

Editor:

AAA Diversity Section Newsletter (2016, 2017, 2018, 2019)

Discussant:

AAA Annual Meeting – Accounting Information Systems Section (2018)

AAA Annual Meeting – Government and Nonprofit Section (2017, 2018)

AAA Midwest Region Meeting (2015)

Moderator:

AAA Annual Meeting – Government and Nonprofit Section (2018)

AAA Public Interest Meeting (2014)

Research Coordinator:

AAA Gender Issues and Worklife Balance Section for AAA Midwest Region Meeting (2015 - 2019)

The PhD Project – Accounting Doctoral Student Association Annual Conference:

Alumni participant (2018)

Panelist (2012)

Communications Liaison (2010, 2011)

Iowa State University – Department of Accounting:

Presenter, Advisory Board Annual Meeting (2013, 2018)

Presenter, Contemporary Issues in Accounting CPE Conference (2012 - 2014, 2018)

AAA Diversity Section Midyear Meeting:

Executive Board Ad-Hoc member (2016, 2017, 2018, 2019)

Memberships in Academic Organizations

American Accounting Association (AAA) – *Accounting Information Systems, Diversity, Government and Nonprofits, Managerial Accounting, and Public Interest Sections*

National Center for Faculty Development and Diversity

The PhD Project – Accounting Doctoral Students Association, Faculty

Memberships in Professional Organizations

American Institute of Certified Public Accountants

Healthcare Financial Management Association, Iowa Chapter

National Association of Black Accountants, Minneapolis, MN Chapter

Puerto Rico College of Healthcare Service Administrators (2001 - 2006)

Puerto Rico Society of Public Accountants

Professional Certifications

Certified Public Accountant, Puerto Rico, License #4752 (Active)

Healthcare Services Administrator, Puerto Rico, License #479 (2001 - 2006)

Honors and Awards

Excellence in Service Award, AAA Annual Meeting – Diversity Section, August 2018

INSTITUTIONAL SERVICE

Parker College of Business, Georgia Southern University

Member, Parker College Diversity, Equity & Inclusion Council (2019-2020)

Ivy College of Business, Iowa State University

Adviser, ISU National Association of Black Accountants (NABA) Student Chapter (2015 - 2019)

Adviser, Honors Program – Research Poster Presentations (2015 - 2017)

Member, College of Business Labs Committee (2017 - 2019)

Member, Planning Committee, ISU Pride Week – LGBT Business Panel (2015 - 2017)

On-stage faculty, COB Convocation Ceremony (2012 - 2018)

Speaker, Business Learning Team Program (2012 - 2018)

Speaker, Iowa 4-H's Culturally-based Youth Accelerator program – Maize Retreat for Latino and Native American Cultures (Spring 2017)

Accounting Department, Ivy College of Business, Iowa State University

Member, Accounting Department Curriculum Committee (2018 - 2019)

Course Coordinator for *Intermediate Accounting II* (2016 - 2018)

Iowa State University

Member, ISU Colegas (Latinx) Faculty and Staff Association (2018 - 2019)

Member, ISU LGBTQIA+ Faculty and Staff Association (2011 - 2019)

Social Events Committee Member (2012)

Member, ISU Team-Based Learning (TBL) Faculty Learning Circle (2015 - 2017)

Member, ISU Team-Based Learning (TBL) Scholars (2015 - 2017)

Supervisor, ISU Undergraduate Research Assistant Program's participants

Honors and Awards

Inclusion Excellence Award, Ivy College of Business, Iowa State University, April 2018

PROFESSIONAL DEVELOPMENT (SELECTED)

2018 *Blockchain Technology: An Emerging Issues Forum*, American Accounting Association, September 13-14, San Francisco, CA

2016 *Accounting Information Systems Bootcamp*, American Accounting Association – Accounting Information Systems Section, May 23-24, Chicago, IL

2014 *Audit Educators' Bootcamp*, American Accounting Association – Auditing Section, June 17-19, Chicago, IL

2014 *Faculty Success Program*, National Center for Faculty Development and Diversity, Summer online session

2014 *The Research-Based Flipped Classroom and Team Based Learning*, 5-Week Workshop Series, Iowa State University, Spring

2013 *Conducting Economic Research Using Medicare Data*, Research Data Assistance Center (RESDAC), University of Minnesota, August 13-14, Minneapolis, MN

2011 *Healthcare Financial Management Essentials*, HFMA's 2011 Fall Seminars - Financial Management Strategies & Operations track, Healthcare Financial Management Association, December 5-7, Chicago, IL

INDUSTRY EXPERIENCE

Hospital Metropolitano Dr. Pila (formerly Hospital Dr. Pila) – Ponce, PR

Executive Director and Hospital Administrator 2002 - 2006

Hospital Pavía Santurce – San Juan, PR

Associate Hospital Administrator 2001 - 2002

Pavía Health Inc. – San Juan, PR

Internal Auditor 2001

Banco Popular de Puerto Rico – San Juan, PR

Personal Trust Accountant, Trust Division 1999 - 2000

Pension Plan Trust Accountant, Trust Division 1997 - 1999

Rodríguez, Rivera & Toro P.S.C. – Mayagüez, PR

Staff Auditor, Governmental Audits Department 1996 - 1997
