

Ronald G. Worsham, Ph.D., C.P.A.

**School of Accountancy
Marriott School of Business
Brigham Young University**

EDUCATION

Ph.D. (Accounting), University of Florida, 1994
MAcc. (Emphasis in Taxation), Brigham Young University, 1985
B.S. (Accounting), Brigham Young University, 1985

ACADEMIC EMPHASIS

Research

Tax compliance, professional tax judgment, taxes and business strategy

Teaching

Taxation of Partnerships, Accounting for Income Taxes (ASC 740), International Tax

EMPLOYMENT HISTORY

Brigham Young University

Associate Professor, April 2000 to present
Assistant Professor, January 1994 April 2000

University of Chicago Graduate School of Business

Visiting Professor, Spring 2005

University of Texas at Austin

Visiting Professor, Fall 2000

University of Florida

Teaching Assistant, 1989-1993
Research Assistant, 1990

Arthur Young & Company

Tax Professional, Dallas (TX) Office, 1985-1988

RESEARCH

Competitive Grants

1995 Ernst & Young Foundation Grant, Tax Research Grant Program, "The Effect of Rule Generality on Tax Professional's Judgments in Compliance and Planning Situations", with B. Spilker

Books

“Tax Research Techniques”, American Institute of Certified Public Accountants, 2015 (with B. Gardner and D. Stewart)

“Taxation of Individuals and Business Entities”, McGraw Hill, published in 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020 (with B. Ayers, J. Barrick, E. Outslay, J. Robinson, B. Spilker, C. Weaver)

“Taxation of Business Entities”, McGraw Hill, published in 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2017, 2018, 2019, 2020 (with B. Ayers, J. Barrick, E. Outslay, J. Robinson, B. Spilker, C. Weaver)

“Taxation of Individuals”, McGraw Hill, published in 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2017, 2018, 2019, 2020 (with B. Ayers, J. Barrick, E. Outslay, J. Robinson, B. Spilker, C. Weaver)

Journal Articles

“IRS Pursuing and Self-Employment Taxes from LLC Members”, Journal of Accountancy, May 2018 (with T. Lewis)

“Intra-Entity Asset Transfers: FASB Exposure Draft Portends Change”, Tax Notes, May 2015 (with J. Olmerza)

“Recent Rulings Clarify Tax on Sale of Life Insurance Contracts, Practical Tax Strategies, October 2009 (with R. Gardner)

“Intricacies of Figuring the Tax and Credit for Foreign Dividends, Practical Tax Strategies, November 2005 (with R. Gardner and C. Hungerford)

“Web-Based Tax Research”, Journal of Accountancy, May 2003 (with M. Romney)

“Tax Professional's Interpretations of Ambiguity in Aggressive Compliance and Planning Contexts”, Journal of the American Taxation Association, Fall 99 (with B. Spilker and D. Prawitt)

“Tax Software Put to the Test”, The Journal of Accountancy. September 1998: 22-41 (with S. Zarowin, B. Spilker and M. Romney)

“Tax Software Buyer's Guide”, The Journal of Accountancy, September 1997: 49-77 (with B. Spilker, M. Romney, Zarowin)

“The Effect of Performance on the Decision to Major in Accounting”, Journal of Education for Business, September/October 1997:54-57 (with J. Stice and M. Swain)

“Internet Tools for Tax Professionals: How to Get Connected and Enjoy Immediate Benefits”, Tax Executive, March-April 1997: 134-145 (with D. Cottrell)

“Internet Resources for International Tax Practitioners are Emerging and Expanding”,
Journal of International Taxation, January 1997:10-18, 37 (with D. Cottrell)

“The Effect of Tax Authority Behavior on Taxpayer Compliance: A Procedural Justice
Approach”, The Journal of the American Taxation Association, Fall 1996: 19-39

“Tax Planning Can Maximize Mutual Fund Returns for Multinationals”, Journal of
International Taxation, April 1996: 157-164 (with T. Krumwiede and M. Gately)

Teaching Cases

“Stock Options Gone Bad: Why Did Sprint Fire its CEO and President”, Cases in Tax
Strategy-Third Edition, Prentice Hall, 2003

Work in process

“The New World of Form 5471 and International Tax” (with K.D. Sireck, Senior
Manager, Moss Adams) to be submitted and published in 2020

“TCJA Impact of Section 743 Adjustment in Partnerships” (with Matt Gregson, Manager,
KPMG)

Refereed Conference Acceptances and Presentations

“The Effect of Rule Generality on Tax Professional’s Judgments in Compliance and
Planning Situations” 1996 American Accounting Association Annual Meeting, Chicago

“The Effect of Performance on the Decision to Major in Accounting” 1996 American
Accounting Association Western Regional Meeting, Jackson Hole, Wyoming

Invited Presentations

“Target Allocations in Partnerships”, Keynote Speaker, Utah ABA Tax Meeting, May
2015

“Today’s Graduate Tax Programs”, Panel Presentation, ATA Teaching and Curriculum
Conference, February 2015

“Topic Overload in the Introductory Tax Class”, Panel Presentation, ATA Midyear
Meeting, February 2008

“Tax Planning with Stock Options and Other Forms of Compensation,” Marriott School
Annual Conference, June 2004

“The Use of Options as a Strategic Tax Planning Tool,” Beneficial Life Financial
Planning Conference, September 1999

“Using the Internet in Tax Practice,” Utah Society of CPA’s annual tax meeting,
November 1997

TEACHING

Brigham Young University

Taxation of Foreign Income (ACC 568, Methods and Accounting for Income Taxes (ACC 566), Partnerships Tax (ACC 563), Taxes and Business Strategy (MBA 602), Special Problems in Taxation (ACC 620), Accounting Junior Core (ACC 405), Advanced Taxation (ACC 522), Current Tax Policy (ACC 625R), Principles of Accounting (ACC 200)

University of Chicago Graduate School of Business

Taxes and Business Strategy

University of Texas

Corporate Tax

University of Florida

Principles of Accounting

Awards

School of Accounting and Information Systems Outstanding Innovation in the Classroom Award-Taxes and Business Strategy Course, 1996

FELLOWSHIPS AND AWARDS

National Awards

Ernst & Young Dissertation Fellowship, 1992
AICPA Doctoral Fellowship, 1988-1990

Brigham Young University

Lee Ann Albrecht Fellowship, 1999-2005
Ronald Gould BYU Management Society Scholarship, 1985
School of Accounting Merit Scholarships, 1983 -1984
Beta Gamma Sigma-Business Honorary
Beta Alpha Psi -Accounting Honorary

University of Florida

Lanzallotti Fellowship, 1988
Graduate Council Fellowship at the University of Florida, 1988

PROFESSIONAL ACTIVITIES

Officer in National Organizations

Trustee in the American Taxation Association, 2006 to 2008

Ad hoc Reviewer

Journal of Legal Tax Research, 2014

Journal of Accounting Education, 2012
American Accounting Association Annual Meeting Program, 2000
American Accounting Association Annual Meeting Program, 1999
American Accounting Association Annual Meeting Program, 1998
The Journal of the American Taxation Association, 2000
The Journal of the American Taxation Association, 1994

National committees

2016/2018/2019/2020 American Taxation Association Teaching Innovations Award Committee
2016/2017 American Taxation Association Teaching Innovations Award Committee Chair
2014/2016 American Taxation Association Teaching and Curriculum Conference Committee
2013/2014 American Taxation Association Education Conference Task Force
2012/2013 American Taxation Association Tax Policy Subcommittee on Carried Interests
2010/2011 American Taxation Association Teaching Innovations Award Committee
2009/2010 Chair, ATA Partnerships Taxation Subcommittee
2005/2006 American Taxation Association Legal Research Committee
2004/2005 American Taxation Association Teaching Innovations Award Committee Chair
2003/2004 American Taxation Association Teaching Innovations Award Committee
2001 Annual Program Committee/American Taxation Association
2000 American Taxation Association /Price Waterhouse Doctoral Dissertation Award Selection Committee
1999 American Accounting Association Wildman Award Committee
1999 American Taxation Association Teaching Innovations Award Committee
1997 American Taxation Association Manuscript Award Selection Committee
1996 American Taxation Association /Price Waterhouse Doctoral Dissertation Award Selection Committee

Certifications and professional memberships

Certified Public Accountant, Texas
American Institute of Certified Public Accountants
American Taxation Association
American Accounting Association
Accounting Behavior and Organizations Section of the American Accounting Association

Brigham Young University

SOA Beta Alpha Psi Faculty Advisor 2019 to present
SOA International MAcc Committee 2019 to present
SOA Critical Thinking Class Committee 2018 to 2019

SOA Course Coordinator ACC 241 (Business Law) 2012 to 2019
SOA Online Outreach Exploratory Committee 2016
SOA Faculty Recruiting Committee 2016
SOA Economist/Global Initiative Committee 2015 to 2016
Coach for SOA Acc 566 Management Consulting Class 2013
Faculty Liaison to SOA Board of Advisors Alumni Conference Committee 2013 to 2018
Alumni Connectivity Strategic Initiative Team 2013 to 2014
SOA Faculty Evaluation Committee 2012 to 2019
SOA Executive Committee 2012 to 2019
Tax Group Coordinator 2012 to 2019
SOA Curriculum Committee 2011 to 2019
PWC IFRS Ready Grant Accounting for Income Taxes Module Completed 2010
BYU Faculty General Education Council Committee 2009 to 2014
SOA Accounting Internship Coordinator 2009 to 2012
ORCA Grant Reviewer 2005 to 2018
Executive MBA Program Committee 2003 to 2007
MAcc and Junior Core Admissions Committees 2000 to 2011
SOA Faculty Recruiting Liaison 2003 to 2006
SOA Newsletter Editor 2000 to 2003
Faculty Recruiting Committee 2000 to 2002
Junior Core Curriculum Revision Committee 2000 to 2002
Faculty Workshop Coordinator 1994-2000
Faculty Improvement Committee 1994-2000
Deloitte Tax Case Competition Team Advisor 1998, 1999, 2000, 2001, 2002, 2005, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018
PricewaterhouseCoopers xTax Competition coordinator and/or advisor 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014

CONSULTING ACTIVITIES

Deloitte & Touche

Taught Tax Research, Corporate, Partnerships, Accounting Periods and Methods, and Mergers & Acquisitions tax courses at staff through manager level in national training courses, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2014, and 2015.

Developed firm training materials for tax research and partnerships courses from basic through advanced levels.

Ernst & Young

Taught Tax Research, Corporate, Partnerships, Accounting Periods and Methods, S Corporations, and Accounting for Income Taxes tax courses at staff through manager level in national training courses, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2015, 2016, 2017, 2018, 2019.

Developed firm training materials for tax research, and S Corporations courses.

KPMG

Taught Tax Fundamentals-Partnerships in 2013, 2014, 2015, 2016, 2017, 2018,2019.

Moss Adams

Developed firm training materials for partnerships and tax research. Taught Tax Research and Partnerships courses as part of firm wide training in 2006 through 2019.

PricewaterhouseCoopers

Taught Tax I, Tax II and Partnerships courses as part of firm wide training 2007 through 2017.

RSM, US, LLP

Taught Corporate Taxation I, Corporate Taxation II, S Corporation Taxation I, and S Corporation Taxation II courses as part of firm wide training 2018 through 2019.