

**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, Advanced Taxation, Junior Core

**EMPLOYMENT HISTORY**

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

Associate Professor, April 2000 to present  
Assistant Professor, January 1994 to 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, 2020 (with T. Lewis)

“Taxation of Individuals and Business Entities”, McGraw Hill, published in 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023 (with B. Ayers, J. Barrick, T. Lewis, 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, 2021, 2022, 2023 (with B. Ayers, J. Barrick, T. Lewis, J. Robinson, B. Spilker, C. Weaver)

“Taxation of Individuals”, McGraw Hill, published in 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2017, 2018, 2019, 2020, 2021, 2022 (with B. Ayers, J. Barrick, T. Lewis, 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

### ***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***

“Graduate Tax Curriculum Panel”, Panel Presentation, ATA Teaching and Curriculum  
Conference, February 2020

“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***

2018/2019/2020/2021/2022 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 2020  
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, 2021, 2022.

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 2022.

***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 2022.