

DAVID H RYAN

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RESEARCH INTERESTS

Federal taxation: tax policy, behavioral effects of tax law.

TEACHING INTERESTS

Taxation, financial accounting

EDUCATION

Ph.D. (major: accounting), University of South Carolina, 1989

Dissertation topic: An Empirical Examination of the Interactive Effects of Factors
Influencing Tax Practitioners' Judgments

1988 AAA Doctoral Consortium Fellow

M.I.B.S., University of South Carolina, 1984

B. S. (major: accounting), The Pennsylvania State University, 1971

PROFESSIONAL CERTIFICATION

Certified Public Accountant, Pennsylvania, 1977

PUBLICATIONS

“Stock Option Modification under SFAS 123(R),” The Journal of Financial Reporting and Accounting, Volume 12, issue 2, 2014, co-authored with Steven Balsam, Il-woon Kim, and Hakjoon Song

“Do Online Homework Management Systems improve student performance?” Advances in Accounting Education: Teaching and Curriculum Innovations, 2010, co-authored with Mary Anne Gaffney and Christian Wurst

“The Effect of Internal Revenue Code Section 162(m) on the Issuance of Stock Options,” Advances in Taxation, 2008, co-authored with Steve Balsam.

“Limiting executive compensation: The case of CEOs hired after the imposition of section 162(m),” Journal of Accounting Auditing and Finance, Fall, 2007, co-authored with Steve Balsam.

"The Influence of Attributions and Budget Emphasis on Framing and Risk Preferences under Conditions of Unfavorable Budget Variances," Advances in Accounting Behavioral Research , Volume 6, 2000. Co-authored with K. Wentzel.

"Vertical Equity and Interstate Effects of the State and Local Tax Deduction after TRA86," Advances in Taxation. Volume 9, 1997.

"Response to Tax Law Changes Involving the Deductibility of Executive Compensation: A Model Explaining Behavior," Journal of the American Taxation Association. Supplement, 1996. Co-authored with Steve Balsam.

"How Regressive Are Homeowner Preference Deductions? An Analysis of the Distributional Effect of Homeowner Preference Deductions." Advances In Taxation. Volume 6, 1994.

"The Recruiting Process as Viewed by Accounting Students and Accounting Recruiters." Advances in Accounting. Volume 12, 1994. Coauthored with Jeff MacMillan and Steve Salter.

"Equity: The Effects of Tax Reform on Progressivity Features of the Tax Structure." Journal of Applied Business Research. Fall 1991. Co-authored with Caroline Strobel and Julia Brazelton.

"Effect of the Passive Loss Rules on Dispositions of Property or Interests in Subchapter S Corporations." S Corporations: The Journal of Tax, Legal and Business Strategies. Summer 1990.

"U.S. Transfer Taxes on Estates of Nonresident Aliens: Part II." The Journal of International Taxation. July/August 1990. Co-authored with Caroline Strobel.

"U.S. Transfer Taxes on Estates of Nonresident Aliens: Part I." The Journal of International Taxation. May/June 1990. Co-authored with Caroline Strobel.

"Timing of Transfers Is Just One Technique to Avoid the Generation-Skipping Tax." Taxation For Accountants. December 1988. Co-authored with Caroline Strobel.

BOOK CHAPTERS

"Self Insured Welfare Plans," Chapter 1B:9 in Lexus Nexis Tax Advisor – Federal Topical, Online Federal Tax Library published by Matthew Bender & Company. Copyright 2007. Co-authored with Roland Lipka.

SELECTED WORKING PAPERS

"The Interaction of the Alternative Minimum Tax and Incentive Stock Options in the Current Internal Revenue Code"

SELECTED PRESENTATIONS

"Stock Option Modifications post SFAS 123R" Presented at a poster session by co-author, Steve Balsam at the August 2012 annual meeting of the American Accounting Association. Co-authored with Steven Balsam and Hakjoon Song

"Do Online Homework Management Systems improve student performance?" Presentation at the August, 2009 American Accounting Association Annual Meeting. Co-authored with Mary Anne Gaffney and Christian Wurst

"Limiting Executive Compensation: The Case of CEO's Hired after the Imposition of Section 162(m)," Presentation at the August, 2005 National Meeting of the American Accounting Association. Co-authored with Steven Balsam.

"The Effect of Internal Revenue Code Section 162(m) on the Issuance of Stock Options," Presentation at the August, 2005 National Meeting of the American Accounting Association. Co-authored with Steven Balsam.

"Social Engineering and the Internal Revenue Code: The Effect of Section 162(m), the million-dollar cap on Executive Compensation," Presentation at the August, 2002 National Meeting of the American Accounting Association and the April, 2002 meeting of Mid-Atlantic American Accounting Association (abstract published in the Proceedings). Co-authored with Steven Balsam.

"Response to Tax Law Changes Involving the Deductibility of Executive Compensation: A Model Explaining Behavior," Presentation at the 1996 Journal of the American Taxation Association Conference. Co-authored with Steve Balsam.

"The Recruiting Process as Viewed by Accounting Students and Accounting Recruiters," Presentation at the 1993 SEAAA meeting, abstract published in the Proceedings. Co-authored with Jeff MacMillan and Steve Salter.

"An Experiment to Determine Whether Decision Contextual Factors Influence Tax Preparer Recommendations," Presentation at the National Meeting of the American Accounting Association, August 1990, abstract published in the Proceedings.

ACADEMIC EMPLOYMENT

Chair, Department of Accounting, Temple University, July 2002 – June 2006.

Associate Professor of Accounting, Temple University, 1989 - present. Promoted to associate professor in 1995. Received Beta Alpha Psi Outstanding Educator Award, 1992; Musser Award for Excellence in Faculty Service, 2005; Department of Accounting Service Award, 2009.

Graduate Assistant (teaching and research), University of South Carolina, 1986 - 1989.

Assistant Professor of Accounting and Business Administration,
Adrian College, Adrian MI, 1984 to 1986.

Instructor in Accounting, Ungku Omar Politeknik, Ipoh, Malaysia, 1971 to 1973.

NON-ACADEMIC EMPLOYMENT

Financial Intern, Westinghouse do Brasil, Sao Paulo, Brazil, 1983.

Certified Public Accountant, Gommersall & Ryan, CPA's, Erie, PA, 1973 to 1982. Employed originally as a staff accountant by J.C. Gommersall; became affiliated in partnership in 1977.

PROFESSIONAL AFFILIATIONS

American Accounting Association
American Taxation Association

GRANTS

Obtained and directed Department of Education Business and International Education (Title VI) grants to develop an international business major at Adrian College, Adrian MI for academic years 1984/85 and 1985/86. Under the terms of the grants, an international business curriculum was successfully implemented, overseas internships were instituted, a working relationship with the international business community was developed, and international business awareness programs and speakers were sponsored.

SERVICE

Departmental

Member, various departmental committees, including the undergraduate curriculum

committee, the ad hoc executive masters planning committee, the MAcc planning committee, and the alumni development committee.

Chairperson, Department of Accounting, July 2002 – June 2006

As chair, I accomplished the following:

- With the help of the Fox School's development staff, I created a department advisory council of alumni working in public accounting and industry. The council met twice a year to advise the department on various initiatives.
- I published the first department newsletter that was sent to alumni and external stakeholders
- I began the process of developing a masters program in accounting in response to the change in the Pennsylvania CPA statute to require 150 credit hours.
- During my tenure, the department, in consultation with the accounting department advisory council, revised the undergraduate requirements for the accounting major.
- Under the supervision of Dr. Christian Wurst, I created an accounting tutoring center in which upper class accounting majors tutor students in the introductory and intermediate accounting courses.
- During my tenure, the department hired Dr. Rajiv Banker as the Merves Chair in Accounting.
- During my tenure, Dr. Steve Balsam with my assistance organized an annual series of conferences on the then changing GAAP requirements for accounting for stock option compensation.

Co-chair Departmental Review and Strategic Planning Committee, 1998/1999. The committee was formed to review and evaluate departmental programs and practices and make suggestions about the future strategic directions of the department.

Faculty Vice-president and Advisor of Beta Alpha Psi, the honors accounting, finance, and information systems fraternity, 1995 to 2002.

Director & Faculty Advisor, MS in Taxation program, 1994 to 1999. Primary responsibilities: providing information to prospective students, advising current students, coordinating the admissions process, staffing courses, and liaison with the MBA/MS office.

Recording secretary and member, PhD in Accounting Committee, 1990 - 1995.

Chair, Faculty Recruiting Committee, 1996; committee member 1990/91 & 1991/92.

Member, Accounting Department Promotion and Tenure Committee; Member, Accounting Department Faculty Review Committee, various times from 1995 - present.

College and University

Chair, Fox Faculty Responsibility Committee, 2011- 2014

Member, CAFSBM Steering Committee, 2011 - 2014

Member, University Study Leave/Sabbatical Committee, 2008 – 2014; served as chair in 2011 and 2012.

Member, University Assessment Planning Committee, 2007

Member, General Education Executive Committee, April 2005 to June 2008

Member, University Educational Program and Policies Committee, September, 1996 – 1999 and 2000 – 2004; Committee Chairperson, September, 2000 – 2002, and 2003 - 2004.

While I was chair, the committee made significant changes in the rules for incomplete grades, enforcement of prerequisites and co-requisites, course withdrawals and course repeats and began the process of revising the university core curriculum.

FSBM Honors faculty fellow and mentor, 1998 - present.

Member, FSBM Faculty Development Committee, 2001 – 2004

Member, FSBM Steering Committee, 1999-2000, 2011-present.

Member, FSBM Undergraduate Affairs Committee, 1994/1995, 1999–2002; served as a member of the UPC Curriculum Assessment Committee, a sub-committee of the FSBM UPC.

Member, FSBM Merit Advisory Committee, 1997 - 2000.

Member, Faculty Advisors Council of FSBM, 1996 - 2002.

Member, University Learning Communities Advisory Committee, 1996/97

Member, Faculty Senate Library Committee, 1995/1996, and Working Group on Access to Resources/Delivery of Library Services, Spring 1996.

Member, SBM MBA Admissions Committee, 1991/92 & 1992/93.

Member, SBM Elections and Grievances Committee, 1991 - 1994.

Member, ad hoc Committee on SBM Student Awards, 1990/91 & 1991/92.

Recent Professional Activity

Board Member & Treasurer, PICC (a Philadelphia area non-for-profit organization)

Editorial Board member and reviewer for *Advances in Taxation* (current), *Advances in Accounting Education* and *Research in Accounting Ethics*; ad hoc reviewer for *Journal of Accounting and Public Policy* and *Issues in Accounting Education*.

Member, American Taxation Association's Computer Usage Committee, 1991/92.

Moderator, Candidate Forum for Philadelphia Controller, Union League, Philadelphia, PA, May 2009

Moderator, Chamber of Commerce Program, Union League, Philadelphia, PA, April, 2009

TEACHING

Courses taught while at Temple:

ACCT 5209 Taxes and Business Strategy

Summer 2012 to present, Graduate course in the department's MAcc program

ACCT 571 Introduction to Federal Taxation

Various times. Graduate course in federal income taxation designed for the MBA & MS programs. Revised standard compliance curriculum to focus on the effect of taxation on decision making and business transactions. Developed case projects to supplement textbook material.

ACCT 760 Seminar in Behavioral Accounting Research.

Spring 1995. Doctoral seminar that introduces and critically analyzes behavioral research in accounting and taxation.

ACCT 740 Interdisciplinary Accounting Research Doctoral Seminar (team taught with R. Lipka).

Spring 1994. This is the first doctoral seminar taken by accounting PhD students. It introduces accounting research and surveys a broad range of topics and methodologies. I assisted in the design and coordination of the course and lead several seminar sessions on tax research.

Led sessions on tax research in ACCT 770, the Research Methodology Doctoral Seminar in Accounting, during the Fall semester 1989 and the Spring semesters 1991, 2002, 2004, 2005

ACCT W300 – Senior seminar in Accounting

Spring, 2005. This is the capstone course in the undergraduate accounting

curriculum. It is taught as a writing intensive course in a seminar format.

ACCT 131 (3531) Federal Taxation of Individuals

1989 - present. Introductory taxation course in the undergraduate accounting curriculum. Developed a course outline, case projects & reading assignments to supplement textbook material. Refocused the course on business entities during 1998.

ACCT 11, 12 Intermediate Financial Accounting

ACCT 91 (2901) Principles of Financial Accounting (Honors)

1998 - present.

ACCT 3533 Advanced Accounting

Fall 2008 – Fall 2011

ACCT 2521 Cost Accounting

Spring 2014

Chair of Dissertation Committee

B. Riyanto, "Strategic Uncertainty, Management Accounting Systems and Performance: An Empirical Investigation of a Contingency Theory at a Firm Level," successfully defended in May, 1997.

K Wentzel, "Do Fairness Perceptions of Scarce Resource Allocation Decisions Influence Managers' Budgeting Behaviors? A Test of Organizational Justice Theory," successfully defended in August, 1998.

Member of Dissertation Committees

Robert Parker, 1992

David Bean, 1993

Ainun Na'im, 1996

M. Goedono, 1996

Jogiyanto Hartono, 1997

Lynda Murray, 1997

Karen McDougal, 2010

Faculty advisor for second year doctoral research papers for:

K. Wentzel, "The Effect of Attributions and Budget Emphasis on Risk Preferences in Budget Setting," paper has been published in *Advances in Accounting Behavioral Research*.

B. Riyanto, "A Test of the Effect of Attitude, Strategy, and Decentralization on Budget Participation: A System of Fit Approach."

M. Goedono, "Taxpayer Compliance: A Triangulation Based on the Belief Revision Theory and the Matching Law."

Selected seminars and continuing education programs attended related to research and teaching activities

Ernst & Young Foundation Tax Educators Symposium, Washington, D.C., October 2010, 2011, 2012, 2013, 2014 & 2015

Trueblood Seminar for Professors, Phoenix, AZ, March 2007. Three day seminar on accounting and auditing case studies sponsored by the American Accounting Association and Deloitte.

AACU Conference on General Education and Outcomes That Matter in a Changing World, Phoenix, AZ, March 9-11, 2006.

PWC University for Faculty 2005, Plainsboro, NJ, June 14 – 17, 2005. Personal and professional development program for accounting faculty.

2004 Colloquium on Change in Accounting Education, Sedona, Arizona, October 20 - October 23, 2004. Colloquium focused on improving the effectiveness of accounting education. The three major topic areas included: 1. Helping Students Meet Your Standards; 2. Helping Students Take Responsibility for Their Learning; and 3. Motivating Student Preparation

FAS 123 Migration: Equity award expensing: Your action plan. Seminar conducted by PriceWaterhouseCoopers' partners Bill Dunn and Scott Olsen. Seminar focused on the impact of the revision of accounting for stock option compensation. January 14, 2004, Philadelphia PA.

Sarbanes-Oxley. Seminar by Deloitte & Touche. March, 2003. Philadelphia PA Seminar on the impact of the Sarbanes Oxley Act on financial reporting

AICPA Tax Education Symposium: Preparing the tax professional for the 21st century. June 7-8, 1996, Seattle WA Symposium focused on revision of the federal tax curriculum. I revised our undergraduate tax course as a result.