

## **Dr. Robert C. Ricketts**

Texas Tech University  
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### **Education and Post Graduate Training**

Ph D, University of North Texas, 1988.  
Major: Accounting

BS, North Texas State, 1983.  
Major: Accounting

MS, North Texas State, 1983.  
Major: Accounting  
Supporting Areas of Emphasis: Tax Speciality

### **Academic and Professional Experience**

**Professor, Texas Tech University. (September 1999 - Present).**

**Director, Accounting Programs, Texas Tech University. (September 2002 - March 2006).**

**Associate Professor, Texas Tech University. (1994 - 1999).**

**Assistant Professor, Texas Tech University. (1988 - 1994).**

**Lecturer, North Texas State University. (1987 - 1988).**

**Teaching Fellow, North Texas State University. (1985 - 1987).**

**Teaching Assistant, North Texas State University. (1982 - 1983).**

### **TEACHING**

#### **Courses Taught**

##### **Texas Tech University**

5327, Advanced Income Taxation Accounting, 1 course.  
5382, Internship in Accounting, 2 courses.  
ACCT 2300, Financial Accounting:Financial Accounting-Honors, 1 course.  
ACCT 2301, Managerial Accounting, 1 course.  
ACCT 3101, Seminar in Professional Practice, 1 course.  
ACCT 4381, Individual Problems in Accounting, 1 course.  
ACCT 4382, Internship in Accounting, 1 course.  
ACCT 5301, Financial and Managerial Accounting, 8 courses.  
ACCT 5306, International Taxation, 6 courses.  
ACCT 5307, Income Tax Accounting for Majors, 3 courses.  
ACCT 5311, Ind. Study in ACCT: Income Tax Acct., 7 courses.  
ACCT 5318, Income Tax Research and Planning, 1 course.  
ACCT 5327, Advanced Income Taxation Accounting, 9 courses.  
ACCT 5332, Ethics in Accounting, 1 course.

ACCT 5334, Professional Accountancy Capstone, 1 course.  
ACCT 5382, Internship in Accounting, 23 courses.  
ACCT 5392, Advanced Business Law, 1 course.  
BA 4381, Individual Problems in Business Administration, 1 course.  
BA 4382, Internship in Business Administration, 1 course.  
BA 4383, Special Topics in Business: Accounting and Finance Scholar's Program, 1 course.  
BA 4384, Volunteer Income Tax Assistance, 1 course.  
BA 7000, Research, 15 courses.  
BA 8000, Doctor's Dissertation, 14 courses.

## RESEARCH

### Published Intellectual Contributions

#### Book, Chapter in Non-Scholarly Book-Revised

Ricketts, R., Smith, E.P., Harmelink, P.J., Hasselback, J.R. (2009). *Deductions: General Concepts and Trade or Business Deductions, Chapter 6*. Commerce Clearing House.

Ricketts, R., Smith, E.P., Harmelink, P.J., Hasselback, J.R. (2009). *Partnerships - Distributions, Sales & Exchanges, Chapter 20*. Commerce Clearing House.

#### Book, Scholarly-Revised

Ricketts, R., Tunnell, L. (2005). *Partnerships and LLCs Tax Practice and Analysis, 3rd Edition*. CCH.

#### Journal Article, Academic Journal

Ricketts, R. (2017). Deductions: General Concepts and Trade or Business Deductions. *CCH Federal Taxation 2017*(6).

Ricketts, R. (2017). Partnerships- Distributions, Sales, & Exchanges. *CCH Federal Taxation 2017*.

Ricketts, R., Tunnell, L. (2016). Advanced Tax Strategies for LLCs and Partnership Transactions. *AICPA Store*.

Ricketts, R., Tunnell, L. (2016). Basis/Distributions for Pass-Through Entities: An IRS Hot Spot. *AICPA Store*.

Ricketts, R. (2016). Deductions: General Concepts and Trade or Business Deductions. *CCH Federal Taxation 2016*.

Ricketts, R., Tunnell, L. (2016). LLC and Partnership Taxation: Beyond the Basics. *AICPA Store*.

Ricketts, R. (2016). Partnerships- Distributions, Sales, & Exchanges. *CCH Federal Taxation 2016*.

Stinson, S., Ricketts, R. (2016). Shifts in ownership composition and changes in the implied cost of equity capital for dividend and non-dividend stocks following JGTRRA03. *Journal of the American Taxation Association, 38*(1), 103 - 124.

Ricketts, R., Tunnell, L. (2016). Taxation Essentials of LLCs, LLPs, LPs, and Other Partnerships. *AICPA Store*.

- Ricketts, R., Tunnell, L. (2015). Advanced Tax Strategies for LLCs and Partnerships. *American Institute of CPAs*.
- Ricketts, R., Tunnell, L. (2015). Basis/Distributions for Pass-Through Entities: Simplifying the Complexities. *American Institute of CPAs*.
- Ricketts, R., Tunnell, L. (2015). Partnerships, LLCs & S Corporations Tax Practice and Analysis. (5).
- Ricketts, R., Tunnell, L. (2015). Practical Guide to Partnerships and LLCs. *C C H, Incorporated*(7), 1 - 586.
- Ricketts, R., Tunnell, L. (2015). Taxation Essentials of LLCs and Partnerships. *American Institute of CPAs*.
- Ricketts, R., Zhou, M. (2014). A new analysis of the effect of dividend tax policy on the relationship between dividend and treasury yields. *Journal of Accounting, Ethics and Public*, 15(2).
- Ricketts, R., Morrow, M. (2014). Financial reporting versus tax incentives and repatriation under the 2004 tax holiday. *Journal of the American Taxation Association*, 36(1), 63 - 88.
- Ricketts, R. (2013). Deductions: General Concepts and Trade or Business Deductions. *CCH Federal Taxation 2013*.
- Ricketts, R. (2013). Partnerships Distributions, Sales & Exchanges. *CCH Federal Taxation 2013*.
- Ricketts, R., Morrow, M. (2010). State Conformity with Federal Tax Legislation,. *Journal of the American Taxation Association*, 32, 27 - 51.
- Ricketts, R., Morrow, M. (2010). Stock Option Plans for Employees of Foreign SubsTax and Accounting Consequences. *Journal of International Taxation*, 22(8), 44 - 51.
- Ricketts, R., Lightner, T., Wilkinson, B. (2008). Dividend Taxes and Security Prices: the Reaction of Dividend-Paying Stocks to the Jobs and Growth of Tax Relief Reconciliation Act of 2003. *Advances in Taxation*, 18.
- Ricketts, R., Lightner, T., Morrow, M., Riley, M. (2008). Investor Response to a Reduction in the Dividend Tax Rate: Evidence from the Jobs Growth Tax Relief Reconciliation Act of 2003. *Journal of the American Taxation Association*, 18.
- Ricketts, R. (2008). The Economic Stimulus Package is about More than Rebates. *Business Development Outlook Magazine*, 14(2).
- Ricketts, R., Wilkinson, B. (2008). The Effects of Shareholder Dividend Taxes: Evidence from the Australian Tax Integration Environment,. *Journal of International Accounting Research*, 7(1), 77 - 96.
- Ricketts, R., Wilkinson, B. (2008). The Implications of Shareholder Dividend Taxes for Retained Earnings Valuation: Evidence from the Australian Tax Integration Environment. *Journal of International Accounting Auditing and Taxation*, 17(1).
- Ricketts, R., Lightner, T. (2007). Tax Implications of Participating in Reality Television,. *Issues in Accounting Education*, 22(2), 247 - 254.

Buchheit, S., Masselli, J., Ricketts, R., Lightner, T. (2005). Non-cash charitable giving: Evidence of aggressive taxpayer reporting following a compliance change. *Journal of the American Taxation Association*, 27(Supplement).

Buchheit, S., Lightner, T., Masselli, J., Ricketts, R. (2005). Noncash Charitable Giving: Evidence of Aggressive Taxpayer Reporting Following a Compliance Change. *Journal of the American Taxation Association*, 27(s1), 1 - 17.

Masselli, J. J., Noga, T., Ricketts, R. E. (2004). The Alternative Minimum Tax: Empirical Evidence of Tax Policy Inequities and a Rapidly Increasing Marriage Penalty. *Advances in Taxation*, 16, 123 - 146.

Fleischman, G., Ricketts, R., McComb, R. (2002). The Impact of Marginal Tax Rates on Sole Proprietorship Behavior. *Academy of Accounting and Financial Studies Journal*, 6(1), 43.

#### **Journal Article, Professional Journal**

Lightner, T., Ricketts, R., Wilkinson, B. "Dividend Taxes and Security Prices: the Reaction of Dividend-paying Stocks to the Jobs & Growth Tax Relief Reconciliation Act of 2003,". *Journal of the American taxation Association*, 18, 53-72.

Lightner, T., Morrow, M., Ricketts, R., Riley, M. "Investor Response to a Reduction in the Dividend Tax Rate: Evidence from the Jobs & Growth Tax Relief Reconciliation Act of 2003,". 30, 21-46.

Lightner, T., Ricketts, R. (2007). "Tax Implications of Participating in Reality Television,". *Issues in Accounting Education*, 22, 247-254.

Lightner, T., Ricketts, R. (2006). "Tax Consequences of Discharged Indebtedness – Renegotiation and Foreclosure for Solvent and Insolvent Borrowers,". *Journal of Taxation of Investments*, 23, 99-114.

Buchheit, S., Lightner, T., Masselli, J., Ricketts, R. (2005). "Non-cash charitable giving: Evidence of aggressive taxpayer reporting following a compliance change,". 27, 1-17.

#### **Magazine/Trade Publication**

Ricketts, R. (2008). *The Economic Stimulus Package is About More Than Rebates* (2nd ed., vol. 14). Business Development Outlook Magazine.