

VITA

W. N. "Bill" CARGILL

DEGREES, CERTIFICATES and OTHER:

- 1969 BBA University of North Texas (Accountancy)
- 1975 MBA University of North Texas (Banking and Finance)
- 1975 Certified Public Accountant, State of Texas (#13835)
- 1986 PHD University of Missouri-Columbia (Accountancy)  
Topic: An Equity Retention Approach to Accounting for Changing Prices
- 2005 Texas Real Estate Brokers License (#0369330)
- 2009 Elected to City Council, Sunrise Beach, Texas

CURRENT EMPLOYER:

Texas A&M University-Central Texas, 1001 Leadership Place, 323R, Killeen, Tx 76549

RELEVANT WORK EXPERIENCE:

Administrative at TAMIU:

- 10/02-08/03 Chair, Department of Accounting, Economics, and Finance
- 09/99-10/02 Chair, Department of Accounting and Information Systems (restructure)
- 03/99-9/02 Director of Distance Education (University wide)
- Grants Awarded: Texas Telecommunication Infrastructure Board Discovery \$825,000
- Texas Telecommunication Infrastructure Board Higher Ed \$100,000
- Texas Telecommunication Infrastructure Board Discovery \$75,000\*
- USDA Rural Utility Service Telecommunication Grant \$497,000\*
- \* with Program Manager Tiffany Ornes

Teaching

- 09/89-06/07 Texas A&M International, Laredo, Texas
- 09/88-05/89 Amber University, Garland, Texas
- 06/82-09/88 Texas A&M University-Commerce (then East Texas State University)
- 09/79-06/82 University of Missouri-Columbia (teaching assistant)
- 09/79-06/82 Columbia College-Evening Division (adjunct)
- 09/78-05/79 The University of Texas at Arlington (full time instructor)
- 09/77-09/78 Northlake College, Dallas County Community College District (adjunct)

Courses taught at TAMU-Central Texas:

Accounting	301	Business Analysis using Excel
Accounting	302	Cost Accounting
Accounting	310	Accounting Information Systems
Accounting	405	Federal Taxation
Accounting	424	Auditing Evidence and Reporting
Accounting	450	Management Information Systems
Accounting	501	Seminar in Accounting Theory
Accounting	510	Advanced Accounting Information Systems
Accounting	545	Statement Analysis
Accounting	570	Seminar in Auditing

Courses taught at TAMIU:

Accounting	3310	Intermediate I
Accounting	3350	Federal Taxation I
Accounting	3351	Federal Taxation II
Accounting	3330	Cost Accounting
Accounting	3340	Managerial Accounting
Accounting	3344	Ethics for Accountants
Accounting	4340	Governmental and Not-for-Profit
Accounting	4341	State and Local Taxation (Multi-jurisdictional)
Accounting	4365	Accounting Information Systems
Accounting	4370	Auditing and Systems
Accounting	4371	Advanced Auditing
Accounting	4392	Accounting Research
Accounting	5310	Seminar in Accounting Theory
Accounting	5315	Advanced Accounting
Accounting	5320	Tax Research
Accounting	5330	Managing Personal Taxation
Accounting	5340	Managing Business Taxation/Advanced Taxation
Accounting	5345	International Accounting
Accounting	5370	Seminar in Auditing
Accounting	5390	Managing the Firm
Finance	3355	Principles of Real Estate
Finance	3344	Financing Business Ventures
Management	3310	Principles of Management
CIS	5390	Project Design and Management

## RESEARCH AND SCHOLARLY ACTIVITIES:

### Publications

“Drawing the Line: Four Hours of Ethics for Texas CPAs”, Texas Extension Education Foundation, Inc., College Station, Texas, Revised October 2015 (Reviewed and accepted by the Texas State Board of Public Accountancy’s CPE Committee)

“Texas Ethics Training Revisited” Conference Proceedings, Mustang International Academic Conference, Las Vegas, NV February 26-28, 2015

“Ethics for Texas CPAs”, with Wayne A. Hayenga, Tax Practitioner Workshops, Texas Extension Education Foundation, Inc., College Station, Texas Revised October 2012

“Ethics for Texas CPAs”, with Wayne A. Hayenga, Tax Practitioner Workshops, Texas Extension Education Foundation, Inc., College Station, Texas Revised August 2010

“Ethics for Texas CPAs”, with Wayne A. Hayenga, Tax Practitioner Workshops, Texas Extension Education Foundation, Inc., College Station, Texas Revised April 2009

“Ethics for Texas CPAs”, with Wayne A. Hayenga, Tax Practitioner Workshops, Texas Extension Education Foundation, Inc., College Station, Texas Revised June 2008

“Ethics for Texas CPAs”, with Wayne A. Hayenga, Tax Practitioner Workshops, Texas Extension Education Foundation, Inc., College Station, Texas Revised October 2007

“Ethics Training for Texas CPAs”, A Report Prepared for the Ethics Task Force, Texas State Board of Public Accountancy, September 2003

“Ethics for Texas CPAs”, with Wayne A. Hayenga, Tax Practitioner Workshops, Texas Extension Education Foundation, Inc., College Station, Texas October 2003

“Ethics for Texas CPAs”, with Wayne A. Hayenga, Tax Practitioner Workshops, Texas Extension Education Foundation, Inc., College Station, Texas October 2002

“Ethics for Texas CPAs”, with Wayne A. Hayenga, Tax Practitioner Workshops, Texas Extension Education Foundation, Inc., College Station, Texas October 2000.

Test Bank for Corporate Taxation to accompany Prentice Halls 2001 Corporations, Partnerships, Estates and Trusts, Prentice Hall, Upper Saddle River, N.J., May 2000.

“PowerPoint Transparencies for Corporate Taxation” to accompany Prentice Halls 2001 Corporations, Partnerships, Estates and Trusts, Prentice Hall, Upper Saddle River, N.J., May 2000.

“PowerPoint Transparencies for Corporate Taxation” to accompany Prentice Hall’s 2000 Corporations, Partnerships, Estates and Trusts, Prentice Hall, Upper Saddle River, N.J., May 1999.

“Two Hours of Ethics for Texas CPAs”, with Wayne A. Hayenga, Tax Practitioner Workshops Handbook, Texas Extension Education Foundation, Inc., College Station, Texas, July 1998.

“PowerPoint Transparencies for Corporate Taxation” to accompany Prentice Hall’s 1999 Corporations, Partnerships, Estates and Trusts, Prentice Hall, Upper Saddle River, N.J., May 1998.

“Federal and State Income Tax: A Comparison of Selected States” with Mamta Rai, The International Tax Journal, Summer 1998.

“Taxability of Oil and Gas Well Services” with Adriana Garcia, Oil, Gas and Energy Quarterly, March 1998.

“Four Hours of Ethics for Texas CPAs” with Wayne A. Hayenga, Tax Practitioner Workshops Handbook, Texas Extension Education Foundation, Inc., College Station, Texas October 1997.

“PowerPoint Transparencies for Corporate Taxation” to accompany Prentice Hall’s 1998 Corporations, Partnerships, Estates and Trusts, Prentice Hall, Upper Saddle River, N.J., May 1997.

“PowerPoint Transparencies for Corporate Taxation” to accompany Prentice Hall’s 1997 Corporations, Partnerships, Estates and Trusts, Prentice Hall, Upper Saddle River, N.J., September 1996.

"The New Role of U.S. Customs Regulatory Auditors in the Evaluation of Regional Value Content", American Society of Business and Behavioral Sciences Proceedings, February 1996.

"Regulatory Audit's New Approach to Compliance Testing", NAFTA Digest, Vol. IV, No. 11, November 1995.

"Case Study: Walnut State University", 150-CURRICULUM DEVELOPMENT HANDBOOK, American Institute of Certified Public Accountants, 1994.

"Developing Execution Power", TODAY'S CPA, October 1991.

"Minicomputer Control Alternatives", with Craig Cohen,

MAS Communication(renamed Journal of Accounting Information Systems), July 1981

Professional Presentations:

Ethics Workshop, "Ethics for Texas CPAs", Texas Educational Extension Foundation, San Antonio, Richardson, Houston, and Ft. Worth, Texas, November-December 2014

Ethics Workshop, "Ethics for Texas CPAs", Texas Educational Extension Foundation, San Antonio, Richardson, Houston, and Ft. Worth, Texas, November-December 2013

Ethics Workshop, "Ethics for Texas CPAs", Texas Educational Extension Foundation, San Antonio, Richardson, Houston, and Ft. Worth, Texas, November-December 2012

Ethics Workshop, "Ethics for Texas CPAs", Texas Educational Extension Foundation, San Antonio, Richardson, Houston, and Ft. Worth, Texas, November-December 2011

Ethics Workshop, "Ethics for Texas CPAs", Texas Educational Extension Foundation, San Antonio, Richardson, Houston, Austin, and Ft. Worth, Texas, November-December 2010

Ethics Workshop, "Ethics for Texas CPAs", Texas Educational Extension Foundation, San Antonio, Richardson, Houston, Austin, and Ft. Worth, Texas, November-December 2009

Ethics Workshop, "Ethics for Texas CPAs", Texas Educational Extension Foundation, San Antonio, Richardson, Houston, Austin, and Ft. Worth, Texas, November-December 2008

14<sup>th</sup> Annual Conference, American Society of Business and Behavioral Sciences, "The Auditor's Determination of Probabilities in Expected Cash Flow Computations", Las Vegas, February 2007

17<sup>th</sup> Annual American Society for Competitiveness Conference, "Drawing the Line Between Ethical and Marginal Practice", Fairfax , Virginia, November 2006

11<sup>th</sup> Annual Conference on International Trade, "Accounting Standards: Convergence on the Horizon", Laredo, Texas, April 2006

Ethics Workshop, "Ethics for Texas CPAs", Accounting Education Foundation, Texas Society of Certified Public Accountants, Dallas, Texas, October 1999

Ethics Workshop, "Ethics for Texas CPAs", South Texas Advanced Training Institute and Laredo National Bank, Laredo, Texas, March 1999

Trans Texas Video Network Presentation of an Ethics Workshop, "Ethics for Texas CPAs", Texas Educational Extension Service Foundation, San Antonio, Texas December 1998

Presentation to the Texas State Board of Accountancy Continuing Education Committee, Austin, Texas, July 1998

Presentation to the Texas State Board of Accountancy Continuing Education Committee, "Using

the Internet for Continuing Professional Education”, Austin, Texas, November 1997

Trans Texas Video Network Presentation of an Ethics Workshop, “Ethics for Texas CPAs”, Texas Educational Extension Service Foundation, Laredo, Texas December 1997

Ethics Workshop, “Ethics for Texas CPAs”, Texas Educational Extension Service Foundation, San Antonio, Texas November 1997

Ethics Workshop, “Ethics for Texas CPAs”, Texas Educational Extension Service Foundation, Richardson, Texas October 1997

Ethics Workshop, “Ethics for Texas CPAs”, Texas A&M International University, October 1997

SUCCESSFUL BUSINESS TAX SEMINAR, March 21, 1991

CPA Workshop: Legislative Update on Taxation, November 2, 1990

#### Attendance at Professional Meetings

Dates	Meeting Description
November 2013	Texas Extension Education Foundation, Advanced Taxation Workshop, Richardson , Texas (40 CPE hours)
November 2012	Texas Extension Education Foundation, Advanced Taxation Workshop, San Antonio, Texas (40 CPE hours)
November 2011	Texas Extension Education Foundation, Advanced Taxation Workshop, Austin, Texas (40 CPE hours)
November 2010	Texas Extension Education Foundation, Advanced Taxation Workshop, Austin, Texas (40 CPE hours)
November 2009	Texas Extension Education Foundation, Advanced Taxation Workshop, Austin, Texas (40 CPE hours)
September 2008	Marketing Real Estate, (Online Course) First American CPE
May 2008	Texas Real Estate Commission, Ethics Update and Instructor Training, Texas A&M University, Real Estate Center
May 2008	Texas Real Estate Commission, Legal Update and Instructor Training, Texas A&M University, Real Estate Center
November 2008	Texas Extension Education Foundation, Advanced Taxation Workshop, Austin, Texas (40 CPE hours)

November 2007	Texas Extension Education Foundation, Advanced Taxation Workshop, Austin, Texas (36 CPE hours)
November 2006	Texas Extension Education Foundation, Advanced Taxation Workshop, Austin, Texas (40 CPE hours)
November 2005	TAMU Real Estate Research Center, Legal and Ethics Update (Instructor's Training), (6 hours CPE)
November 2005	Texas Extension Education Foundation, Advanced Taxation Workshop, Austin, Texas (16 CPE hours)
August 2005	American Accounting Association National Meeting, (14 CPE hours)
March 2005	Texas A&M University-Commerce, Continuing Education Online Course, "Keeping Current with Texas Law" (15 CPE hours)
November 2004	Texas Extension Education Foundation, Advanced Taxation Workshop, Austin, Texas (16 CPE hours)
October 2004	Accounting Education Conference, TSCPA, Dallas, Texas (14 CPE hours)
August 2004	American Accounting Association National Meeting, Orlando, Florida (12 CPE hours)
November 2003	Texas Extension Education Foundation, General Taxation Workshop, Austin, Texas (16 CPE hours)
November 2003	Texas Extension Education Foundation, Advanced Taxation Workshop, San Antonio, Texas (16 CPE hours)
For 2000, 2001, and 2002	I have attended the American Accounting Association National Meeting and the Southwest Federation of Business Disciplines (Federation of Business Disciplines) to recruit faculty.
July 2001	Thunderbird Summer Program in International Business, Sedona, AZ
August 1999	American Accounting Association, National Meeting, San Diego, CA
February 1999	Texas State Board of Accountancy, Ethics Training for Instructors, Austin, Texas
December 1998	Texas Agricultural Extension Service, Advanced Tax Practitioner Workshop,

San Antonio, Texas

November 1998	Texas A&M Extension Service, General Taxation Workshop, San Antonio, Texas
May 1997	Alamo Real Estate Institute, Seminar in Risk Management, San Antonio, Texas
May 1997	Alamo Real Estate Institute, Seminar in Agency, San Antonio, Texas
May 1997	Alamo Real Estate Institute, Seminar in Environmental Considerations, San Antonio, Texas
May 1997	Alamo Real Estate Institute, Seminar in Real Estate Finance, San Antonio, Texas
May 1996	Texas State Board of Accountancy, Ethics Training for Instructors, Austin
March 1996	American College of Real Estate, Seminar on contracts, law and agency, Austin, Texas
February 1996	American Society of Business and Behavioral Sciences Annual Meeting, Las Vegas, Nevada
December 1995	Texas A&M Extension Service, Agricultural Tax Workshop, Corpus Christi, Texas
November 1995	Texas A & M Extension Service, General Taxation Workshop, San Antonio, Texas
February 1994	American Taxation Association, Mid-Year Meeting, Atlanta, Georgia
November 1993	Texas Society of Certified Public Accountant's Seminar on Accounting Education, League City, Texas
August 1992	American Accounting Association, National Meeting, Washington, D.C.
October 1991	Texas Society of Certified Public Accountant's Seminar on Accounting Education Austin, Texas
May 1991	American Institute of Certified Public Accountant's Conference on Minority Education, Fort Worth, Texas



May 1990	American Institute of Certified Public Accountant's Conference on Minority Education, Atlanta, Georgia
March 1989	Southwest Federation of Administrative Disciplines Conference, New Orleans, Louisiana
October 1987	Commercial College of Dallas, Seminar on Property Management, Dallas, Texas
October 1987	Commercial College of Dallas, Seminar on Investments II, Dallas, Texas
October 1987	Texas Society of Certified Public Accountants, Seminar on Accounting Education, Austin, Texas
January 1987	Commercial College of Dallas, Seminar on Investments I, Dallas, Texas
December 1986	Texas Agricultural Extension Service, General Tax Practitioner Workshop, Dallas, Texas
December 1986	Texas Agricultural Extension Service, Advanced Tax Practitioner Workshop, Dallas, Texas
June 1986	Peat Marwick, Workshop on Microcomputers in the Audit Process, Dallas, Texas
March 1986	Southwest Federation of Administrative Disciplines Conference, Dallas, Texas
January 1986	Dallas, Chapter, Institute of Internal Auditors, Audit Education Symposium, Dallas, Texas
January 1986	Dallas Chapter, Institute of Internal Auditors, Seminar on Internal Auditing Education & Training: Implications for the Profession, Dallas, Texas
October 1985	Texas Society of Certified Public Accountants, Seminar on Accounting Education, Dallas, Texas
March 1984	Southwest Federation of Administrative Disciplines Conference, San Antonio, Texas
March 1982	Southwest Federation of Administrative Disciplines Conference, Dallas, Texas

## SERVICE ACTIVITIES:

Dates	Committee
2015	University Budget Committee
2015-16	Departmental Senator, Faculty Senate
2013-15	COBA at large Senator, Faculty Senate
2009-11	Elected City Councilman, City of Sunrise Beach Village, Texas

The following were done at Texas A&M International University:

2005-06	Elected "Presider" for COBA meetings
2005-06	Elected as COBA representative to the Graduate Council
2004-05	Departmental Senator, Faculty Senate Chair, Faculty Senate Budget and Finance Committee Member, Faculty Senate Academic Affairs Oversight Committee
2004-05	Member, COBA AACSB-I/SACS Outcomes Assessment Committee
2004-05	Member, COBA Promotion and Tenure Committee
2003-04	Departmental Senator, Faculty Senate
2003-04	Member, COBA AACSB-I/ SACS Outcomes Assessment Committee
1999-03	Member, COBA Administrative Council (Dean plus Chairs)
2002-03	Chair, Department of Accounting, Economics, and Finance
1999-02	Chair, Department of Accounting and Information Systems
2002-03	Member, University Outcomes Assessment Committee (SACS)
2002-03	Member, University Curriculum Committee
2002-03	Chair, College Graduate Admissions Committee
1998-99	Member, College Promotion and Tenure Committee
1998-99	Member, Post-Tenure Review Committees
1997-98	Member, College Outcomes Assessment Committee
1997-98	Member, Departmental Curriculum Committee
1996-97	Chair, College Committee on Intellectual Contribution and Research
1996-97	Chair, University Committee on Long Distance Learning
1995-96	Member, University Curriculum Committee
1994-95	Chair Committee on Policy and Procedure, College of Business Administration and Graduate School of International Trade and Business

## Administration

- 1992-93 Chair of the Curriculum Committee of the Graduate School of International Trade
- 1991-92 Member of Faculty Senate
- 1991-92 Member of the Curriculum Committee of the Graduate School of International Trade
- 1991-92 Member of the Curriculum Committee Business Administration Division
- 1991-92 Chairman of Faculty Recruitment Committee  
Division of Business Administration
- 1990-91 Chairman of Faculty Recruitment Committee  
Division of Business Administration
- 1990-91 Chairman of the University Promotion and Tenure Committee
- 1990-91 Member of the Curriculum Committee Business Administration Division
- 1989-90 Member of the Curriculum Committee Business Administration Division
- 1989-90 Member of the AD HOC Faculty Senate Committee on Faculty Participation

## OTHER UNIVERSITY SERVICE

- 1995-1999 Program Coordinator Master of Professional Accountancy
- January 1997 Coordinator of the CPA review

## NON-ACADEMIC WORK EXPERIENCE:

Century 21 Real Estate (5/87 - 6/88)

I worked with the owner of a franchise to supervise the operation of 6-8 agents in a residential sales office. Monthly sales and accounting reports were prepared and submitted to the regional office. Agents presented problems related to contracts and methods of financing for my review.

Lone Star Steel Company (6/73-4/78)

Initially, I was a Credit Representative responsible for all accounts in the North-Central and North-Eastern United States. I performed analysis of financial statements, set credit limits and collected past due items. In September 1974, I accepted an assignment to analyze the Employee Retirement Security Act of 1974 and submit suggested changes on various benefit plans. In January 1975, I became Manager of Employee Benefit Plans and was responsible for the proper administration of five defined benefit plans, one defined contribution plan, and many welfare plans. The plans were amended to comply with the then current regulations. Each plan was the subject of an annual financial audit. In February 1977, I became Manager of Insurance Contracts and Payroll. In this capacity, I was responsible for placement of the insurance program with annual premiums of approximately \$8,000,000 per year, broker contacts, pension investment

analysis of a \$20,000,000 fund, pension accounting, consolidated payroll reporting and various special projects.

#### Commandaire Corporation (Acquired by Trane Corporation) (1/73-5/73)

I was employed as the Vice President of Operations for this manufacturer of commercial air conditioning equipment. In this capacity, I supervised the Plant Superintendent (three departments and 75 employees), the office/accounting function, shipping/receiving and all other functions except for Research and Sales. The company had annual sales of approximately \$10,000,000 and would be classified as a small business. The company shipped product throughout the United States under its own name and various foreign countries under the Tappan trade name.

#### Protective Coatings (1/72-8/72)

At Protective Coatings, a wholly owned subsidiary of Chemineer, Inc., I was the Operations Manager for the Fort Wayne, Indiana facility. In the Chemineer organization, operations includes all manufacturing support functions. I personally conducted the purchasing, production scheduling, personnel duties (including union grievances), insurance administration, systems analysis, and when necessary, line management of the foremen and production workers in the three production departments. In addition to these regular duties, I supervised the accountant and his assistant in the preparation of various financial and management reports.

#### Beetle Plastics (10/70-12/71)

At Beetle Plastics, a wholly owned subsidiary of Chemineer, Inc., I was the Operations Manager for the Carrollton, Texas plant. My regular duties included all accounting (except cash disbursements), purchasing, traffic, personnel, insurance administration, and special projects. Beetle Plastics moved to Ardmore, Oklahoma, and I relocated to Fort Wayne, Indiana.

#### National Mail Marketing (3/70-10/70)

For seven months, I worked as the Chief Accountant for this wholly owned subsidiary of what is now the Wyly corporation. I was the first accountant the company had employed on a full-time basis since formation in 1968. We found so many accounting irregularities that the company was closed and all personnel relocated in other divisions or moved elsewhere.

#### Morton Foods, Inc. (9/67-2/70)

At Morton Foods, I acquired two years of general accounting experience working with various journals, the general ledger, and detailed subsidiary ledgers. As part of my duties, I prepared monthly financial statements which were forwarded to the parent company, General Mills, Inc. Each year, I was deeply involved in the preparation of the annual accounting report and the annual tax report which were both sent to General Mills, I became the Systems Supervisor with one man reporting to me.

Texas A & M University System (6/67-9/67)

I worked as an Assistant Auditor in the Office of the TAMUS Comptroller. I verified bond coupon payments and assisted in the preparation of the analysis of student loans at Prairie View A&M University and Tarleton State University which are regional campuses within the Texas A&M University System.