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## DARYL V. BURCKEL, DBA, CPA, CVA

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March 13, 2017

Dr. Jim Henderson, Search Committee Chair  
Board of Supervisors  
University of Louisiana System  
1201 North Third Street, Suite 7-300  
Baton Rouge, LA 70802

Dr. Henderson,

I respectfully submit my formal application for the position of President of McNeese State University. McNeese is an excellent university, but it is at a crossroads as it faces considerable challenges as well as many opportunities. One thing is for certain: its future will be different from its past. I believe my experiences as an educator and administrator, as well as my extensive involvement in community and business affairs, have given me the experience and vision to lead McNeese through these challenging times and to seize the opportunities at hand.

McNeese State University is a special place in a very unique cultural environment. I have received, as a first-generation college graduate, more from McNeese than I could ever give back. I am passionate about being an educator and what we do at McNeese State University – our mission, the impact we make in the lives of our students, their families and their futures. I am deeply committed to the southwest Louisiana community and to making sure McNeese fulfills its role as a leader in our community.

The challenges McNeese faces are well known: a lagging economy, state budget cuts, and the restructuring of higher education in Louisiana. While the role of community and technical colleges is expanding to meet workforce needs, the mission of regional universities such as McNeese is being redefined. What was expected in 2010 has come true today; regional universities will have to become less reliant on state funding and more self-sustaining. In my consulting practice as a CPA and a CVA, I have advised many private firms on strategies to survive and prosper in difficult times. Many of these practices can be applied to higher education.

To be successful in the future, regional universities will have to enhance their role in the social, cultural, and economic life of their communities. Size is not all that matters. The focus will have to shift from increasing enrollment in order to maximize state revenue, to promoting excellence and meeting the needs of their respective communities. This may mean Louisiana's two-year/four-year enrollment mix could shift to a larger proportion of college students enrolled in

community colleges. In the future, regional universities could end up being smaller, but offer more relevant and higher quality education. Regardless, regional universities must be ready and willing to change and redefine themselves in response to market and environmental demands in order to thrive.

There are, however, many opportunities for growth available to McNeese. One is the growing international market for education. The university's market need not be limited to a percentage of local high school graduates when the global market is virtually infinite. These international students are not only high quality students, but their presence on campus enhances the educational experience of our regional students which live and work as part of a global community.

McNeese also has an opportunity to take a leadership role in the economic development efforts of Southwest Louisiana. This involves helping attract new business and industry as well as enhancing the competitiveness of existing businesses. One of the most important considerations for firms deciding where to locate is quality of life issues, which are directly impacted by McNeese State University. McNeese should also take a leadership role in the lower-income and economically stressed areas of Southwest Louisiana, developing programs to improve the quality of education, healthcare, cultural life and social status as well as teaching its own students the importance of service to the community.

If given an opportunity to interview for the position, I would like to elaborate on my vision for and personal commitment to McNeese, and explain the measures I would take to enhance the position of the University in the community and preserve the quality of its education while adapting to declining state funding. My strategic vision, strong record of leadership, and ability to communicate effectively with all stakeholders aligns well with your need for an innovative and entrepreneurial President.

Included with this cover letter is an account of my applicable background, experience, skills and philosophy, my résumé, names of five references and an addendum to my résumé containing intellectual contributions and other academic activities.

Sincerely,



Daryl V. Burckel, DBA, CPA

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# DARYL V. BURCKEL, DBA, CPA, CVA

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## Applicable Background, Experience, Skills and Philosophy

### Background

- Currently serve as a Professor of Accounting at McNeese State University and hold the Arthur Hollins Endowed Professorship in Accounting.
- Served effectively as Department Head of Accounting, Finance and Economics for six years (1996–2002).
- Excelled in faculty responsibilities at McNeese, Mississippi State and University of New Orleans throughout 31-year Higher Education tenure. Received 2014 Distinguished Faculty Award for Teaching, Research and Service. Authored over 80 refereed journal articles and 20 conference proceedings on financial accounting, taxation and various business topics. Presented academic papers at professional meetings, taught continuing education classes for CPA's and gave numerous talks to civic clubs and professional organizations. Delivered educational and professional development courses to local companies and to local facilities of major international corporations. Provided extensive community leadership and consistent interaction with all major stakeholders in the SWLA community.
- Extensive service on statewide and community Boards developing high level executive experience, judgment, governance and collaborative management skills.
- Extensive consulting with virtually all SWLA governmental entities, numerous local businesses, state government, national and state public policy organizations.
- Extensive involvement in economic development in SWLA.
- Significant network of relationships with SWLA community business, government, and legislative leaders: Relationships built on trust gained through personal integrity, competence, effective leadership, and results.
- Two-time graduate of McNeese State University's College of Business. Awarded one of four NCAA-Postgraduate Scholarships nationally in 1980 which was used to earn a Master of Business Administration degree in 1982.

- Attended McNeese State on a football scholarship. Starting middle linebacker on the 1979 and 1980 SLC Championship teams playing in the Independence Bowl against Syracuse and Southern Mississippi. Named 1980 Southland Conference MVP on Defense and a member of the All-Louisiana Collegiate Team. Also, awarded the Spirit of Independence Award at the 1980 Independence Bowl. Elected into the McNeese State University Hall of Fame in 2000.
  
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- Captain, United States Army Reserves 1983–1990. Desert Storm Veteran, Executive Officer 348<sup>th</sup> Personnel and Administrative Battalion.

### **Visionary Leadership**

Vision is expressed in things as small as a name change to a program to the larger more visible marketing programs for the University. It is the first thing caught by students and parents and the last thing forgotten by an alumnus or alumna. McNeese has to see itself as more than just a local or last-choice university. McNeese *must* correct the inferiority complex it has had for far too long. To that end, I will provide visionary leadership that will be proactive, and will not accept nor settle for a limiting view or a limiting vision. I will be innovative and an agent for change within and for the University. I commit to the vision that we will never be known as **just** McNeese.

Vision defines “what we stand for and why we exist” it sets forth “what we aspire to become, to achieve, to create.” One illustration of executing vision and executive leadership occurred while I was the Chairman of the Board of Directors of Christus St. Patrick Hospital. While serving as the Chairman of Christus St. Patrick, we worked diligently with the hospital’s administration to define for the public, our physicians, and associates what the hospital stood for and what we desired to achieve. We determined that Christus St. Patrick Hospital’s vision was to be a leader, a partner, and an advocate in the creation of innovative health and wellness solutions that improve the lives of individuals and communities so that all may experience God’s healing presence and love. Through that vision, the mission and core values were developed and purposely integrated into all aspects of the organization. Today, that vision brings clarity and structure to the organization for the hospital’s purpose and operating practices.

Under my leadership, I will help review the vision for McNeese through a cooperative venture with our primary stakeholders and then be the leader to cast that special vision for our university. The fundamental distinguishing characteristic of the most enduring and successful organizations is that they preserve their timeless core values and purpose. An organization like McNeese must preserve its core values while simultaneously stimulating evolution in operating and business

practices. Our practices must evolve because universities must always be leaders in a changing world. My goal is to lead McNeese to be an enduring educational entity. Through my executive leadership and with individuals inspired to build something that stands the test of time, McNeese will continually renew and evolve from the inside out. Students, faculty, staff, and other stakeholders should envision a future for McNeese State University that is never static, or status quo. That vision of the future is that McNeese State University will be alive--a living entity--and always striving for excellence.

That envisioned future would see McNeese as the university which students *want* to attend. It should be considered the *employer of choice* by our community of faculty and staff; and should be a *resource for creativity and service* for all of SWLA. McNeese will be student-centered, embrace diversity, be a place where faculty are valued and encouraged to excel, a place where the arts are appreciated as part of our unique culture, an entity where athletics is supported and a place where quality-of-life issues are understood and appreciated. McNeese State University will be the pride of Southwest Louisiana.

### **Entrepreneurial Leadership**

Entrepreneurial leadership is best described as a frame of mind that leads to specific actions. Entrepreneurs are willing to accept a high level of personal, professional and/or financial risk to pursue opportunity. They are observant to see and seek opportunity in all their interactions. As management consultant, Simon Sinek states, "We have a false belief that innovation happens with lots of money and resources. In fact, the opposite is true. It is a lack of resources, it is a lack of money, it is after something goes wrong are we able to truly innovate - to truly re-imagine how something could work. This is why large companies rarely produce truly innovative products - because they have the money and resources to build anything they want. The problem is, the things they want aren't that innovative because they weren't hindered or forced to find new ways. Small businesses, in comparison, are where big ideas happen. Slim on money and resources, they figure out how to make something work with what they have. Then big businesses buy the small businesses for their big ideas. Innovation is not born from the dream; innovation is born from the struggle. Innovation, at its core, is not simply about building the future; innovation is about solving problems in the present. And the best innovations, is often something we don't even know is there."

As the entrepreneurial leader of McNeese State, I will always push the envelope to identify a market opportunity and exploit it by organizing resources effectively to accomplish an outcome that changes existing interactions within a given sector. An entrepreneurial attitude that permeates the University will have everyone seeking and exploiting opportunities in their respective areas. For instance, I developed "Business Day" for the College of Business in which we set aside a day for students to interact with local business leaders. We recognized an opportunity to link our students with business leaders in a class room setting in order to inspire, motivate, and educate our business students. Each Business Day was themed by focusing on a

particular industry, business segment or special topic, such as “The Business of Sports.” These annual events were proven to be very successful and beneficial to both our students and the business community.

### **Economic Development**

Southwest Louisiana is currently experiencing an economic renaissance never seen before in our life-time. Estimated capital expenditures for new plant facilities exceeds \$80 billion, creating thousands of construction and permanent jobs. The current expansion of the SWLA economy is expected to continue through 2023. Similarly, McNeese State University is an essential economic driver to the state and the SWLA communities we serve and an important component in the future growth and development of Southwest Louisiana. As such, the University’s leadership in this area is critical. This emphasis starts with the President, who should commit significant time for participation with and in the Southwest Louisiana Economic Development Alliance, and resources must be dedicated to this effort. As a consultant to the Port of Lake Charles, numerous industries and as a Commissioner of the Port, I have had direct participation in the economic development process and the decision making associated with attracting new business to the area. I believe McNeese needs a more direct and robust role in the economic growth of the area. The University needs a direct link to assisting these industries and, in turn, these industries would utilize the expertise available at McNeese. This relationship would be mutually beneficial and would help McNeese revise its degree programs to meet specific regional economic needs and build recruitment tied to the needs of these and existing industries in the area.

The current partnership between the University, the Alliance, the Calcasieu Parish Police Jury and the City of Lake Charles to create the Southwest Louisiana Entrepreneurial and Economic Development Center, SEED, is a good start. This Center will allow for a unified location and a coordinated effort by the community’s economic development entities, the University and Louisiana Workforce Development.

As one of the primary economic entities in the community, McNeese should seek to build coalitions to provide educational, advising, and training services to budding entrepreneurs, and established businesses. McNeese faculty should be encouraged to be active participants in Alliance committees as resources in their respective areas of expertise. This interaction will allow the University to keep in close contact with work-force needs and understand how our academic programs are supporting those requirements. A McNeese influence should permeate the Alliance and our political entities through the knowledge and expertise of our outstanding faculty.

My own experience in working with the Alliance and governmental bodies in trying to attract and recruit businesses into our area has given me a unique insight into the process and the role that McNeese can and should play. My consulting with businesses has also allowed me to see this process from the businesses’ perspective as they evaluate the SWLA community for their

portfolio of requirements. McNeese, its President and faculty, must actively be at the forefront of economic development activities for the future growth and development of Southwest Louisiana.

### **Academic and Administrative Experience**

I believe my academic record speaks for itself. I have been a successful professor at three universities with significant contributions in the classroom, advising students, publishing in academic and professional journals, providing service to each College of Business and university, along with extensive service in each community. I also served as the Head of the Department of Accounting, Finance and Economics for six years and administered the Department's degree programs, student advising, strategic planning, faculty evaluations, course offerings and numerous other college and university administrative duties.

I understand faculty responsibilities such as the challenges of academic research as a component of a teaching university. Also, I understand the support faculty members need from the university administration to provide a high level of services to our students and community while maintaining their academic credentials. My academic training and high-level executive experience allow me to be adept in budget issues. In the recent past, budget responsibilities have not been distributed to the departments. However, I was an academic department head at the last occasion McNeese allowed colleges and departments to determine significant faculty pay adjustments. With the cooperative input from a fellow department head, I determined our college's formula for faculty pay adjustments. The university determined the totals for the six colleges. After that, the formula for pay raises to the faculty members inside the college of business combined components for market adjustments, seniority adjustments, as well as merit pay adjustments.

I spent several years working closely with the Vice President of Finance, Mr. Robert Turner, on my return to McNeese in 1992. I assisted him in university budget planning, preparation and analysis along with representing Mr. Turner at state and university meetings in his absence. I worked closely with college deans and other University administrative personnel during this time period. I also performed numerous special projects from designing and implementing internal controls for athletic concessions to determining the feasibility of university dining facilities and housing. During this time-period I became thoroughly knowledgeable of the University's programs, funding sources, and budget process.

As the Department Head, I also started an Accounting Advisory Board to help keep the accounting program in touch with one of its primary stakeholders, the business community. The purpose of the Board was to help guide the accounting program in curriculum changes necessary to keep pace with the external business environment, provide feedback on the quality of our accounting majors, and help in fund raising projects. During my tenure, I also started, in collaboration with a local financial services business, a golf tournament to raise funds for scholarships in finance. Those funds were raised, endowed and now provide two scholarships for our finance students. I worked in conjunction with the financial services firm to continue the



fundraiser, once our scholarships were endowed, and keep the proceeds on campus by reallocating their proceeds to the athletic department's athletic training room for capital purchases. This venture raised approximately \$200,000 during my leadership.

I have acquired executive level experience outside of the university setting. I have consulted, planned, and advised numerous senior-level executives from publicly traded companies, private businesses, and governmental entities in regard to their strategic plans and operations. I jointly owned a civil construction company which grew to \$8 million in annual gross revenue, employed approximately 100 people, and had over \$3 million in total assets. My significant experience as an active board member at the state and local levels required me think strategically, operationally, politically, and act collaboratively and decisively. I have been actively involved in the decision-making process for large organizations and understand the need to build a strong, independent executive staff to provide for the efficient and effective operations of the organization.

An example of my executive leadership occurred when I was Chairman of the Christus, St. Patrick Hospital Board. The hospital is a very large, complex, and highly regulated organization. The hospital holds itself out as a quality provider of healthcare services to the community by providing service guarantees. Medication errors have been determined to cause over 100,000 deaths per year in hospitals. Under my leadership, the Board initiated a project to reduce the number of reported medication errors within the hospital. The Board and administration worked diligently to create a culture where self-reporting of medication errors was not part of a punitive process against associates but a process whereby our associates believed the medication error reporting project was a part of continuous quality practices and patient safety. Improvement was dramatic and medication errors were drastically reduced, and those that did occur were generally not of the nature to cause harm to a patient. The decision to change our practices to align with our core beliefs had the effect of providing superior safe services to our stakeholders.

I have a keen understanding of the efficiencies required in business that can be incorporated into the academic arena. I believe I have a unique combination of academic and business competencies that provide me with the skills and experience necessary to provide a road map for success as we approach a very challenging time in higher education in Louisiana.

### **Management Style**

My management style is one that attempts to empower individuals. I believe that since faculty members are incredibly close to the students, our primary stakeholders, they are of supreme value in accomplishing our core educational mission. A faculty voice is critical for effectiveness in teaching, academics and service. Nothing of significance will take place within an organization if those closest to the educational process or service provided do not have control over their future. Colleges and departments must be allowed to control the destiny of their programs and the budget allocated by the administration. Trust in leadership along with shared governance of



those areas must be present in order for true innovation, entrepreneurial activity, cross-discipline collaboration and flexibility to adapt to a changing environment.

My management style will encourage an open and free exchange of information and ideas combining the views of faculty and staff with effective administrative leadership. All communication must be transparent to build this trust with all stakeholders in order to effectively and efficiently pursue the mission of the University.

My leadership principles are quite basic and easy to understand. They are:

- ∞ **Competence** – Channel your energies toward those areas of leadership in which you are most likely to succeed. Play to your strengths.
- ∞ **Courage** – The leader is not always the smartest or most creative person or the first to identify an opportunity. However, the leader will have the courage to initiate, set in motion, to move ahead, and to surround himself with other strong and competent leaders.
- ∞ **Clarity** – Be clear and direct. Uncertain times require clear communication from those in leadership.
- ∞ **Coaching** – Be a helper as well as a leader. Without the coaching or mentoring of others you will never be as good as you could be. Leaders offer and seek coaching.
- ∞ **Character** – Have high moral and ethical standards and establish the standards in the university's climate and culture. You can lead without character, but you will not be a leader worth following. Character provides the moral authority necessary to bring together the people and resources needed to advance the organization.

These principles have worked in my relationships with colleagues, consulting clients, governmental entities, and the SWLA business community. These core principles that have made me successful in my academic and business career will be the same qualities that will make me successful as the President of McNeese State University.

### **Immediate Considerations**

The State of Louisiana is still grappling with significant budget challenges resulting in reductions in the TOPS scholarship program. Even in the current, spring 2017 semester, the legislature is addressing another significant mid-year budget reduction. Louisiana has cut funding for higher education by 39.1 percent since 2008 when adjusted for inflation, a decrease of \$4,602 per student. As the state has slashed higher education funding, the price of attending public colleges has risen considerably. The average tuition at four-year public colleges in Louisiana has risen by \$3,493, or 79.1 percent, since the 2007-08 school year— significantly faster than the growth in median income. For the average student, federal and state aid has not kept pace with rising costs.

McNeese State must develop a strategy that will be multi-faceted and a plan that focuses on three primary components: transformation, concentration and self-determination.

The plan should be designed to create a stronger university that can meet the needs of the SWLA region and State by helping to create a more vibrant economy through the production of a vigorous workforce and entrepreneurial business leaders.

#### ❖ **Transformation**

Despite reduced resources, McNeese must evaluate the way in which it operates – from what it buys to what it spends. With a more business-like approach, the University will look to streamline costs with the expectation that continued performance will be rewarded. This approach should include efficiency and entrepreneurial initiatives, designed to reduce costs and increase revenues.

#### ❖ **Concentration**

Under a business-centered model, McNeese must consider looking at sharpening focus and exploring the reallocation of funds to areas in which the university enjoys a competitive advantage. A review of all academic programs, centers and institutes must be initiated to determine the university's areas of excellence.

Recruitment strategies must also be reviewed, with an emphasis on recruiting more high achieving undergraduate students. With shrinking dollars in endowments and in contributions, money available for scholarships is dramatically restricted. Every university with an outstanding record of student success is aware that attracting superior students is an important element in retaining and graduating high percentages of students. Scholarships should be directed to students for numerous diverse reasons but attracting superior students with significant scholarship opportunities is extremely important to maintain during times of stressed dollars for financial aid.

The university's retention strategies must also be continually scrutinized, assessed and revised to achieve greater long-term success. Scholarships and retention are just a couple of reasons for recognizing and specializing in areas of McNeese's special areas of excellence. Two examples of McNeese's current areas of special strength are nursing and creative writing. Both of these academic areas are costly in absolute or in relative terms. However, McNeese must identify its important areas of excellence to concentrate in, especially during this period of state-wide financial strain.

#### ❖ **Self-Determination**

In order for public higher-education institutions to truly be as flexible as private industry, McNeese must seek to be given the tools to be more agile in its business operation. Tools that can help provide that flexibility while maintaining a performance-based accountability

includes authority over tuition and fees and the ability to streamline administrative bureaucracy.

McNeese must develop a strategy that will best equip the University to effectively deal with instability in state funding, and ensure the university is focused on academic and programmatic efforts that are in line with its current and future goals. This strategy should also establish and maintain criteria for consistent evaluation, exploration of opportunities to become more efficient/entrepreneurial, and to increase university revenue generation.

### **Commitment to Fundraising**

With declining state budgets, a commitment to fundraising is imperative. A close working relationship between the McNeese State Foundation and the President of the University should lead to the greatest opportunities for success. The Southwest Louisiana economy is a robust composition of oil refining and petrochemicals, gaming, transportation and shipping, aerospace and agricultural enterprises. The SWLA area has over \$5 billion under management with banks and financial service firms. Developing key relationships with those who advise potential donors, such as financial consultants, attorneys, certified public accountants, bankers and financial planners, should provide an opportunity to present to potential donors why McNeese is a deserving institution for their philanthropy. My extensive network of contacts in the business community will continue to be used to facilitate effective fundraising for the university.

### **My Commitment**

I understand the many challenges faced in planning, establishing, budgeting and directing the operations of McNeese State University, along with the governmental relations and communications aspects of the University – challenges that could benefit from my unique business, governmental, and educational background. I am committed to McNeese's core values of academic excellence, student success, fiscal responsibility and university-community alliances. I am committed to the ULS Board strategy for higher education in Louisiana. I will be a strong advocate for the University at the state, regional and national levels.

McNeese State University is a special place in a very unique cultural environment. I have received, as a first-generation college graduate, more from McNeese than I could ever give back. I am passionate about being an educator and what we do at McNeese State University – our mission, the impact we make in the lives of our students, their families and their futures. I am deeply committed to the southwest Louisiana community and to making sure McNeese fulfills its role as a leader in our community.

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# DARYL V. BURCKEL, DBA, CPA, CVA

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## RÉSUMÉ

### CAREER GOAL

œ President of McNeese State University œ

Highly dedicated and results-focused education advocate, endowed with an outstanding combination of educational, business, professional and political experience essential in successfully leading a complex and diverse University in its fundamental purpose and mission. Respected leader and creative problem solver who possesses a strong work ethic and elicits loyalty, support, and confidence from team members. Driven and enthusiastic to lead in recommendations on new policy directions in response to issues and decisions facing the university; endowed with exceptional collaboration, coordination, and consultation skills; and able to raise and manage resources while exercising good stewardship of entrusted public funds.

- œ Exemplifies collaborative leadership philosophy combined with visionary capabilities within the business arena, government and civic community in Lake Charles, Calcasieu Parish, and the State of Louisiana
- œ Exercises exceptional ability to lead the university into greater community and academic collaboration and provide guidance in dealing with diverse and challenging issues ranging from budget concerns to changing strategic initiatives
- œ Acquired unmatched 31-year higher-education teaching expertise and 6 years of service as Department Head, over 80 peer-reviewed journal articles
- œ Highly knowledgeable in accomplishing university duties concerning teaching, research, and service, including participation in numerous community committees, professional organizations, and interacting with stakeholders, government, and business leaders

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## EDUCATIONAL BACKGROUND

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- 1986 Doctor of Business Administration, Mississippi State University, Starkville, MS
- 1982 Master of Business Administration, McNeese State University, Lake Charles, LA
- 1980 Bachelor of Science Degree, McNeese State University, Lake Charles, LA

## CERTIFICATIONS

- 1993 Certified Business Valuator
- 1988 Certified Public Accountant

## MILITARY SERVICE

- 1983 – 1990 Captain – U.S. Army Reserves  
Served in Desert Storm – Executive Officer – 348<sup>th</sup> Administrative and Personnel Battalion

## PROFESSIONAL HISTORY

McNeese State University College of Business Professor of Accounting	1991–PRESENT
Mississippi State University Assistant Professor of Accounting	1990–1992
University of New Orleans Assistant Professor of Accounting	1989–1990
McNeese State University Assistant Professor of Accounting	1986–1989

## DEMONSTRATED EXPERTISE IN CONTENT AREAS:

- Business Consulting & Development
- Individual & Corporate Taxation
- Valuation of Closely-Held Interests
- Federal Taxes and Management Decisions
- Financial Accounting Concepts
- Governmental Accounting

## CONSULTING CLIENTS

Louisiana Gambling Control Board	Calcasieu Parish Police Jury
Louisiana Department of Culture, Recreation and Tourism	Chennault International Airpark Authority
Department of Transportation & Development	Lake Area Industry Alliance
Louisiana Office of the Attorney General	Chemical Waste Management, Inc.
The Rockefeller Institute of Government	Jeff Davis Parish Landfill Commission
Public Affairs Research Council	Jeff Davis Parish Office of Economic Development
Louisiana Recovery Authority	Calcasieu Parish Medical Society
Lake Charles Harbor & Terminal District	American Bar Association's Gideon Project
City of Lake Charles	

## **BOARD OF DIRECTORS: SUBSTANTIAL INVOLVEMENT**

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### **Private Boards**

Jeff Davis Bank, Board of Directors (2009-Present)

Christus St. Patrick Hospital, Past Chairman, Board of Directors, 2000 - 2009, 2011 - 2013

Lake Charles Chapter of Certified Public Accountants - Past President 2002

Hamilton Christian Academy School Board - Past President 2002 – 2003

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### **Public Boards**

Lake Charles Harbor and Terminal District, (2012 – Present), President of Board

Louisiana Land Trust, Board of Directors (2008 - Present)

Louisiana Housing Corporation (2012 – 2016)

Council for a Better Louisiana (2009 – 2013)

Lake Charles City Councilman District G - 1999

Chennault International Airpark Board of Commissioners, 1994 - 1998

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## **RECENT ACTIVITIES**

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### **State of Louisiana Economic Development Trip to Havana, Cuba ▪ 2016**

Travelled with Governor and State officials on behalf of Port of Lake Charles

### **The Economic Impact on Calcasieu Parish of a Municipal and Industrial Waste Landfill ▪ 2016**

Report and analysis for Gum Island Resources proposed Type I (municipal) and Type II (industrial) non-hazardous solid waste landfill

### **Economic Impact of William Carey Medical School ▪ 2015**

Economic Benefits of a 400 student D.O. medical school in Lake Charles

### **Calcasieu Parish Police Jury ▪ 2015**

The Benefits and Costs to Local Government of Hosting Temporary Workers

### **Economic Impact of the Lake Charles Memorial Health System ▪ 2015**

Economic impact study of Memorial Health System.

### **Chennault International Airport Authority ▪ 2014-2015**

An Analysis of replacing Mallard Cove Golf Course for Economic Expansion at Chennault

### **SAGE Environmental Consulting, L.P. ▪ 2014**

**Economic Impact Analysis of Axiall Expansion for Air Quality Permitting**

### **The Benefits to Louisiana of Relocating Davis Road in Cameron Parish ▪ 2014**

Analysis prepared in support of a request by the Cameron Parish Police Jury for \$6 million from the FY 2014-2015 State Capital Outlay Program

### **SWLA Economic Development Alliance ▪ 2011-2012**

Comprehensive Resiliency Program: Southwest Louisiana Regional Housing Study Application

### **Jefferson Davis Parish Police Jury ▪ 2012**

The Benefits and Costs of Expanding Jail Capacity in Jefferson Davis Parish

**An Economic Analysis of Creative Casino's Mojito Pointe Resort Casino** ▪ 2011  
Prepared for Creative Casinos for Louisiana Gaming Control Board Application.

**The Impact of Mojito Pointe Resort Casino on the Southwest Louisiana Gaming Market** ▪ 2011  
Prepared for Stream Development.

**Economic Impact of Chennault International Airpark on the Economy of SWLA** ▪ 2011  
Preparation of Economic Impact for Chennault Board of Directors

**Port of Lake Charles** ▪ 2009  
Participation in Preparation of Grant Application for Capital Investment in Surface Transportation Infrastructure Under the American Recovery and Reinvestment Act - \$48 Million.

**SWLA Economic Development Alliance** ▪ June 2008 & July 2009  
The Southwest Louisiana Commercial Real Estate Market Report

**Cameron Square Waterfront Development** ▪ 2008  
Feasibility study for Louisiana Fisheries Infrastructure  
Grant Program to repair heavily damaged fisheries across South Louisiana  
Awarded \$3,115,000

**Port of Lake Charles** ▪ 2007  
Participation in Preparation of Louisiana Port Priority Application to secure \$9,000,000 in Capital Improvement Funding - Awarded \$8,900,000

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#### STATE WIDE RESEARCH GRANT PARTICIPANT

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##### Funded-External

2005 - Study of the Impact of the Department of Culture, Recreation and Tourism on Louisiana's Economy and Quality of Life for Louisiana Citizens, member of statewide research team given \$500,000 grant by Office of Lieutenant Governor

1999 - The Impact of Casino Gambling on the State of Louisiana: A Comprehensive Study for the Louisiana Gambling Control Board, Editorial Advisory Board of a \$670,000 study funded by the Louisiana State Legislature

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#### PERFORMANCE OF SPECIFIC ACTIVITIES FOR THE PORT OF LAKE CHARLES

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Consultant to Lake Charles Harbor & Terminal District for TIGER Discretionary Grant Program Application 2009. Co-researcher Dr. Michael Kurth.

Consultant to Lake Charles Harbor & Terminal District for Port Priority Application 2007, 2009.

An Analysis of the Harbor Maintenance Tax Collected by Businesses Operating on the Calcasieu Ship Channel, 2008.



Consultant to Lake Charles Harbor & Terminal District Business Interruption Claim from Hurricane Rita – 2005.

*An Analysis Of The Financial Feasibility Of The Automated Bag-Loading Facility Project*, a study for the Port of Lake Charles regarding the financial feasibility of a capital project in response to the Legislative Auditor, 2003.

*The Impact of Trunkline LNG's Proposed Expansion on the Port of Lake Charles*, Analysis prepared for the Port of Lake Charles, 2002. Co-researcher Dr. Michael Kurth.

Presentation on behalf of the Port of Lake Charles at the World Policy Institute, June 15, 2000 Longworth House Office Building Washington, D.C. Program entitled, "The Domestic Impact of U.S. Unilateral Food and Medical Sanctions."

*Required Revenue Necessary to Fund Pilot Operations*, Report to the Board of Directors of the Associated Branch Pilots of the Port of Lake Charles for the purpose of providing information to the Louisiana Public Service Commission in their consideration of the request for tariff rate increases, 1999.

*Port of Lake Charles Ship Channel User Fee*, analysis and proposal for ship channel user fee for Calcasieu Ship Channel. Co-researcher Dr. Tim Ryan 1999.

Marketing Plan - Industrial Park East, 1998.

*1998 Economic Impact Study for Lake Charles Harbor and Terminal District*, research prepared for Port of Lake Charles, 1998. Co-researcher Dr. Doug McNeil.

## **OTHER PROFESSIONAL ACTIVITIES**

*Gulf Gov Reports: Response, Recovery, and the Role of the Nonprofit Community in the Two Years Since Katrina and Rita*, Prepared for Public Affairs Research Council, October 15, 2007. Co-researcher Dr. Michael Kurth.

*The Availability of Workers in Southwest Louisiana: \$10 to \$16 Per Hour Jobs*, a study prepared for Economic Development Alliance Southwest Louisiana, September 2007. Co-researcher Dr. Michael Kurth.

*The Role of Venture Capital In The Hurricane Recovery Effort Of Southwest Louisiana*, Testimony before Louisiana Senate in support of House Bill 870 - Hurricane Recovery Capital Tax Credit Program, July 2007. Co-researcher Dr. Michael Kurth.

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*The Petrochemical Industry In Southwest Louisiana: The Trend In Jobs And Spending: 2004*, a study on the economic impact of the petrochemical industry on the economy of Southwest Louisiana prepared for the Lake Area Industry Alliance, 2005. Co-researcher Dr. Michael Kurth.

*The Lacassine Regional Industrial Park: Economic Impact and Feasibility Report*, a study for the Jeff Davis Parish Landfill Commission and the Jeff Davis Parish Office of Economic Development, September 2004. Co-researcher Dr. Michael Kurth.

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*Defending the Indigent in Southwest Louisiana*, a study for the American Bar Association's Gideon Project, 2003. Co-researcher Dr. Michael Kurth.

*The Economic Impact of Chemical Waste Management's Lake Charles Facility*, a study prepared for Chemical Waste Management, Inc., 2002. Co-researcher Dr. Michael Kurth.

*The Impact of the Proposed Choctaw Casino on the Economy of Southwest Louisiana*, a study prepared for the Calcasieu Parish Police Jury, 2002. Co-researcher Dr. Michael Kurth

**ADDENDUM  
FOR**

**DARYL V. BURCKEL, DBA, CPA, CVA**

**INTELLECTUAL CONTRIBUTIONS**

**REFEREED ARTICLES**

“The Converging Nonconvergence of US Accounting Standards and International Accounting Standards,” *The Cooperative Accountant*, Volume LXVIII, Number 1, Summer 2015.  
Co-author: Kay Zekany.

“Trust and the Cost of Tax Professional/Client Relationships.” *The National Accounting Journal*, Volume 16, Number 2 Fall/Winter 2014. Co-Author: Bruce Swindle and Michael Roach.

“Teaching Undergraduate Accounting Majors How to Interpret the Accounting Standards Codification: An Alternative to Research Cases” *American Journal of Business Education*, 4th Quarter, 2014, VOL 7, NO 4.

“The Trust Fund Penalty: The Penalty, The Process, The Pain,” *The Cooperative Accountant*, Winter 2011. Co-author: Michael Roach.

“Adopting Marketing Strategies to Customer Buying Processes in the Context of Consumer Importance to the Firm,” *Journal of Business and Behavioral Sciences*, Volume 21, Number 2, Spring 2010. Co-authors: Comish, R., & Radar, C.

“Trust, Taxes, and the Games People Play,” *The Cooperative Accountant*, Volume LXIII, Number 4, Winter 2010. Co-authors: Bruce Swindle.

“Effect of Consumer Decision Processes on Customer Relationship Activities,” *Journal of Business and Behavioral Sciences*, Volume 21, Number 2, Spring 2010. Co-authors: Comish, R., & Radar, C.

“Subject Matter Experts Need more than their Subject: SME’s Need Trust,” *The National Accounting Journal*, Volume XI, Number 1, Fall/Winter 2009. Co-authors: Bruce Swindle and Ann Watkins.

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Co-authors: Comish, R., & Radar, C. (2008).

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- "Aquaculture Evolving Toward Sophisticated Financial, Production, and Distribution Practices," *Economic Planning in Free Societies*, Volume XXXV Number 6, November/December 1999. Co-author: Michael P. Watters and Zoel W. Daughtrey.
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- "Designing Graduate Education for Agribusiness Students," *Southern Journal of Agricultural Economics*, July 1992. Co-authors: Travis D. Phillips, Warren C. Couvillion and Zoel W. Daughtrey.
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- "Reasonable Cause for Late Filing: Lessons From Recent Decisions," *National Public Accountant*, Volume XXXIII, Number 10, October 1988. Co-author: Robert D. Fesler.
- "When is Debt Synonymous with Equity? Recent Decisions Regarding the Tax Classification of Corporate Hybrid Securities," *Taxes: The Tax Magazine*, Volume LXVI, Number 10, October 1988. Co-author: Paul Robertson.
- "Embryo Transplants: A New Frontier in Agricultural Accounting," *Taxes: The Tax Magazine*, Volume LXIV, February 1985. Co-author: Zoel W. Daughtrey.
- "The Increasing Exposure to Liability: Pitfalls for the Tax Advisor," *National Public Accountant*, Volume XXXI, June 1986.
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"Who's a Tax Preparer in the Computer Age," *The Tax Times*, Volume II, Number 1, September 1987. Co-author: Radie Bunn.

"Impact of the 1986 Tax Reform Act on State Income, Individuals, and Business," *Journal of State Taxation*, Volume VI, Number 3, Fall 1987. Co-author: Bruce Swindle.

"Church Accounting: Is There Only One Way?" *The Woman CPA*, Volume L, Number 3, July 1988. Co-author: Bruce Swindle.

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"IRS Requires 1099s for Some Timber Sales," *Tree Talk*, Volume XIII, Number 1, Winter 1991. Co-authors: Zoel W. Daughtrey and Robert Martin.

"Landowners Have Tax Options Under Conservation Reserve Program," *Tree Talk*, Volume XII, Number 4, Fall 1990. Co-authors: Zoel W. Daughtrey and Robert Martin.

"Claiming Casualty Losses When Pine Beetles Attack," *Tree Talk*, Volume XII, Number 2, Spring 1990. Co-author: Zoel W. Daughtrey.

"Business vs. Hobby: Making Sure Your Race Horse Crosses the Finish Line," *New Mexico Business Forum*, Volume VII, Number 1, Spring 1989. Co-authors: Paul Robertson and James Watts.

"Cash Flow and the Internal Revenue Service: A Two-Edged Sword," *Nebraska Small Business Development Center Report*, No. 101 April 1989. Co-authors: Bruce Swindle and Lonnie Phelps.

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"The Potential Use of Expert Systems in Agribusiness Management," *Farm Press*, Volume IVL, Number 40, December 1987. Co-author: Bruce Swindle.

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Rader, C., Comish, R., Burckel, D., & Turpin, L. (2009). Adapting Marketing Strategies to Customer Buyer Processes in the Context of Customer Importance to the Firm. *American Society for Business and Behavioral Sciences*, 16 (1).

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"Family Lifestyle Determinants of Automotive Shopping Behavior," *American Society of Business and Behavioral Sciences Proceedings*, February, 2000. Co-authors: Ray Comish, and Charles Radar.

- "A Sociographic Analysis of Family Lifestyles," *Proceedings of American Society of Business and Behavioral Sciences*, Las Vegas, Nevada, Spring 1999. Co-authors: Ray Comish and Charles Radar.
- "Post Retirement Benefits: The Impact of FASB 106," *Proceedings of American Society of Business and Behavioral Sciences*, Las Vegas, Nevada, Spring 1998. Co-author: Ray Comish
- "The Use of Non-Multivariate Sociographic Analysis in the Investigation of Purchasing Behavior of New and Used Cars," *Proceedings of the Southwest Federation of Allied Disciplines*, Spring 1998. Co-authors: Ray Comish and Charles Radar.
- "Dynamics of the Dollar-Yen Exchange Rate and the Trade Balance Between the U.S. and Japan," *North American Journal of Economics and Finance*, Co-authors: Matiur Rahman and Muhammad Mustafa.
- "Accounting: An Art or Science? -Revisited," *Decision Sciences Institute*, 1994 Annual Meeting. Co-authors: Frank Messina and Leisa Marshall.
- "Designing Graduate Education for Agribusiness Students," *Southern Agricultural Economics Association*, February 1992. Co-authors: Travis D. Phillips, Warren C. Couvillion and Zoel W. Daughtrey.
- "Payroll Tax Withholdings: A Potential Cash Flow Pitfall," *Proceedings of the Small Business Consulting Conference*, February 1991. Co-author: Bruce Swindle.
- "Some Empirical Evidence in the Classification of Debt or Equity," *Proceedings of the American Accounting Association Southwest Meeting*, February 1990. Co-author: Paul Robertson.
- "Some Implications of State Revenue Policy on State Income," *Proceedings of the American Accounting Association Southeast Meeting*, March 1987. Co-author: Bruce Swindle.
- "CPAs as Financial Planners: Considerations for Selecting Decision-Making Software." *Proceedings of the Southwest Decision Sciences Institute 1988 Annual Meeting*, March 1988. Co-author: Paul Robertson.
- "Does SFAS No. 86 Cause Comparable Financial Information for Software Companies?" *Proceedings of the Southwest Decision Sciences Institute 1988 Annual Meeting*, March 1988. Co- author: Bruce Swindle.
- "Trust and Effective Teaching," *Proceedings of the American Accounting Association Southeast Meeting*, April 1988. Co-authors: Lonnie Phelps and Bruce Swindle.

### WORKING PAPERS

Turpin, L. and Galose, William (2016). "An Exploration of the Understanding of Accounting Meta Language." In Progress.

Rahman, M. (2015). "Executive Stock Option Backdating and Stock Prices of Selected U.S. Companies." Submitted—*Journal of Business and Economic Research*.

### PRESENTATION OF NON-REFEREED PAPERS

#### **Regional**

Burckel, D. & Kurth, M. ▪ April 2006  
Sugarcane Bay Economic Impact  
Invited presentation at Jeff Davis Bank Board of Advisors ▪ Lake Charles, Louisiana

#### **Local**

Burckel, D. ▪ September 2016  
The Port of Lake Charles and SWLA Economy  
Lake Charles Kiwanis Club

Burckel, D ▪ 2013 & 2014  
The Local Economy  
Conoco Community Advisory Board ▪ Lake Charles, Louisiana

Burckel, D. ▪ 2013  
The Federal Budget  
Lake Charles Rotary Club

Burckel, D ▪ September 2013  
Economic Outlook for SWLA  
SWLA Board of Realtors ▪ Lake Charles, Louisiana

Kurth, M. & Burckel, D ▪ January 2013  
Economic Outlook for SWLA  
The Apartment Association ▪ Lake Charles, Louisiana

Burckel, D ▪ November 2013  
Understanding the SWLA Economy  
Chief Executive Officers Club ▪ Lake Charles, Louisiana

Burckel, D ▪ January 2013  
Economic Outlook for SWLA  
Air & Waste Management Association ▪ Lake Charles, Louisiana

Burckel, D ▪ October 2012  
SWLA Economy  
Association of General Contractors ▪ Lake Charles, Louisiana

Burckel, D. ▪ 2012  
The SWLA Economy  
Fusion Five – SWLA Economic Development Alliance

Burckel, D ▪ May 2011  
Economic Outlook for SWLA  
Lake Charles Kiwanis Club ▪ Lake Charles, Louisiana

Burckel, D ▪ March 2011  
What's a Budget?  
South Lake Charles Kiwanis Club ▪ Lake Charles, Louisiana

Burckel, D ▪ January 2010  
Cap & Trade  
Lake Area Industry Alliance Advisory Board ▪ Lake Charles, Louisiana

Burckel, D. ▪ July 2009  
Understanding the SWLA Economy  
Lake Charles Realtors ▪ Lake Charles, Louisiana

Burckel, D. ▪ January 2009  
A Forecast of the Lake Charles Economy  
Gray Plantation Board of Directors ▪ Lake Charles, Louisiana

Kurth, M. & Burckel, D ▪ December 2008  
Understanding the Financial Crisis  
Lake Charles Rotary Club ▪ Lake Charles, Louisiana

Kurth, M. & Burckel, D. ▪ December 2008  
Understanding the Election & the Obama Promise  
Republican Roundtable ▪ Lake Charles, Louisiana

Kurth, M. & Burckel, D. ▪ November 2008  
Understanding the Financial Crisis  
Lake Charles Rotary Club ▪ Lake Charles, Louisiana

Burckel, D. ▪ July 2008  
The lake Charles Commercial Real Estate Market  
Lake Charles Realtors ▪ Lake Charles, Louisiana

Kurth, M. & Burckel, D. ▪ November 2007  
Effects of Hurricane Rita on SWLA Labor Markets  
Jeff Davis Bank Board of Advisors ▪ Lake Charles, Louisiana

Kurth, M. & Burckel, D. ▪ October 2007  
Effects of Hurricane Rita on SWLA Labor Markets  
Invited presentation at SWLA Economic Development Alliance Press Conference ▪ Lake Charles, Louisiana

Burckel, D. & Kurth, M. ▪ May 2005  
Reforming Healthcare in Louisiana  
Invited presentation at Lake Charles Kiwanis Club ▪ Lake Charles, Louisiana

Burckel, D. & Kurth, M. ▪ May 2003  
Defending the Indigent in Southwest Louisiana  
College of Business Faculty Discussion Session ▪ Lake Charles, Louisiana.



**SERVICE:****Service to the University****University Assignments:****Member:**

Faculty Athletic Committee	2000–2012
Grade Appeal Committee	2012–2014

**College Assignments:****Chair:**

Tenure and Promotion Committee, Chair	2012-2017
Business Day Committee	2004–2013
Annual Performance Review Process and Document Evaluation Committee	2007-2010

**Member:**

Strategic Planning Committee	2012-2017
Corporate Advisory Council	2007–2010
Freshman Foundations Committee	2007–2010
Beta Gamma Sigma Committee	2007–2010
Alumni Advisory Council	2007–2010
MBA Committee	2004–2010
Curriculum Committee	2005–2010

**Service to the Profession**

National Association of Valuation Analyst, Member	Current
Society of Louisiana CPA's, Member	Current
American Institute of Certified Public Accountants, Member	Current
Lake Charles Chapter of Certified Public Accountants, President	2002–2003

**Member: Committee/Task Force**

Louisiana Society of Certified Public Accountants Financial Institutions Committee,	2015–2016
Louisiana Society of Certified Public Accountants Small Business Committee,	2006–2007

**Service to the Community**

Mentor – SWLA Alliance Incubator	2011-current
Go-Group Committee Member	2012-2013
Vision: Calcasieu, Committee Member	2008–2010
City of Lake Charles Finance Director Selection Committee, Select Finance Director for City	2007
City of Lake Charles Investment Banker Selection Committee Selection of Investment Banker for City \$90 million Bond Issue	2007