

# John Robert (Bob) Sparger

The University of Texas Rio Grande Valley  
School of Accountancy  
(956) 882-7207  
Email: [john.sparger@utrgv.edu](mailto:john.sparger@utrgv.edu)

## EDUCATION

Doctor of Business Administration, Kennesaw State University, 2017  
Major: Accounting  
Dissertation Title: General Counsel Characteristics and Financial Reporting Quality

Master of Business Administration, Southern Methodist University, 1997,  
Major: Business (Management)

Bachelor of Business Administration, University of Oklahoma, 1979  
Major: Accounting

Bachelor of Arts, University of Oklahoma, 1976  
Major: Political Science

## EMPLOYMENT

### Academic – Post Secondary

Clinical Assistant Professor, The University of Texas Rio Grande Valley, August 2021 - Current

Assistant Professor, Western Illinois University, August 2020 – May 2021

Adjunct Professor, Trinity University, August 2018 – December 2018

### Professional

Independent Consultant, CorpGov Partners LLC / SekiguchiSparger LLC,  
March 2018 – Current, February 2002 – September 2004

Targa Resources Corp  
Senior Vice President – advisory and project role, February 2017 – February 2018  
Senior Vice President and Chief Accounting Officer, January 2006 – February 2017  
Vice President – Internal Audit, September 2004 – December 2005

Enron Europe Ltd./Enron Expat Services  
Senior Director, Enron Expat Services, December 2001 – February 2002  
Senior Director and Controller, Enron Europe Ltd., August 2001 – November 2001

Enron Corp

Senior Director – HR Initiatives, E. Hemisphere HR, October 2000 – July 2001

Senior Director – HR Process Improvement, Corporate HR, March 2000 – September 2000

IBM Global Services,

Principal Consultant – Business Innovation Services, July 1999 – March 2000

Principal Consultant – Petroleum and Process Industries, September 1997 – July 1999

Compaq Computer Corporation, Project Manager (Contract) – Financial Systems Re-Engineering, March 1997 – September 1997

Enron Corp. – Enron Capital & Trade Resources, Director, Consulting and Controls, September 1994 – July 1996

KMPG, Senior Manager, November 1992 – September 1994

BP Exploration (British Petroleum),

Senior Business Analyst, Western Hemisphere HQ, February 1990 – August 1992

Manager – Revenue and Division Order, Onshore SBU, June 1989 – January 1990

Supervisor – Reporting & Budgets, Gas SBU, February 1989 – May 1989

Policy Analyst – Lower 48 Control, February 1988 – January 1989

Champlin Refining Company, Head of Audit & Control, April 1987 – January 1988

Champlin Petroleum Company, Senior Accounting Policy Analyst, July 1984 – March 1987

Arthur Young & Company, Supervisory Audit Senior/Senior Regulatory Consultant

Cities Services Company,

Coordinator – FERC Accounting, Energy Resources Group, January 1981 – January 1982

Revenue Accountant, Energy Resources Group, August 1979 – December 1980

## **PUBLICATIONS**

### **Refereed Journals**

Sparger, J. R. 2017. Revenue Recognition Considerations for Producer and Natural Gas Processors Under ASC 606. *Petroleum Accounting and Financial Management Journal* 36(2): 112-133. Institute of Petroleum Accounting/University of North Texas, Denton, TX.

Sparger, J. R. 2012. GAAP Considerations and Reportable Quantities of Natural Gas Liquid Reserves. *Petroleum Accounting and Financial Management Journal* 31(2): 35-66. Institute of Petroleum Accounting/University of North Texas, Denton, TX.

Sparger, J. R. 2012. Reportable Quantities of Natural Gas Liquid Reserves. *Petroleum Accounting and Financial Management Journal* 31(1): 35-56. Institute of Petroleum Accounting/University of North Texas, Denton, TX.

Sparger, J. R. 1992. Issues in the Use of Reserve Estimates and Related Values in Financial Reports. *Petroleum Accounting and Financial Management Journal* 11(3): 40-50. Institute of Petroleum Accounting/University of North Texas, Denton, TX.

Wilson, J. L. & Sparger, J. R. 1984. Phased Decontrol: The NGPA on January 1, 1985. *Journal of Extractive Industries Accounting* 3(2): 59-67. Extractive Industries Accounting Research Institute/North Texas State University, Denton, TX.

### **Trade Journals**

Sparger, J. R. 1983, October 15. Natural Gas Information System. *Oil & Gas Digest*. OGD Publishing: Houston, TX.

Wilson, J. L. & Sparger, J. R. 1983, May 16. A Forgotten Natural Gas Tax Credit. *Oil and Gas Journal*. PennWell Publishing, Tulsa, OK.

### **PROFESSIONAL/INVITED CONFERENCES AND PRESENTATIONS**

Guest Lecturer, University of Oklahoma, November 2017 – In class presentation to senior level Accounting Professional Development class, University of Oklahoma, Norman, OK. Discussed Ethics, Professional Conduct and Corporate Officer Responsibilities – Issue Leading to the Collapse of Enron.

Guest Lecturer, University of Oklahoma, November 2017 – In class presentation to graduate level Accounting Theory and Research class, University of Oklahoma, Norman, OK. Discussed Ethics, Professional Conduct and Corporate Officer Responsibilities – Issues Encountered at Enron Europe in August – November 2001.

Guest Lecturer, University of Oklahoma, April 2017 – In class presentation to graduate level Accounting Theory and Research class, University of Oklahoma, Norman, OK. Discussed Business Ethics and Corporate Responsibilities – Issues Encountered at Enron Europe in August – November 2001.

Discussion Participant, University of Oklahoma, April 2017 – Session with members of the JC Penney Leadership Program, University of Oklahoma, Norman, OK. Discussion centered on career considerations, personal responsibility, and relationship development.

Houston Financial Reporting Symposium, May 2014 – Panelist discussing current technical accounting (FASB, EITF, SEC) and regulatory issues (PCAOB, SEC) sponsored by the Houston Chapter of the Texas Society of CPAs, Houston, TX. Moderator: Katherine Schipper (Duke University). Other panelists: Julie A. Erhardt (SEC) Gregory Jonas (PCAOB), James Leisenring (retired – IASB, FASB board member), Tom Linsmeyer (FASB board member), Paul Munter (KPMG), Scott Taub (Financial Reporting Advisors).

Natural Gas Imbalance Conference, May 1995 – Presenter discussing producer and pipeline imbalance issues sponsored by Executive Enterprises Inc., Houston, TX.

Advanced Public Utility Accounting Seminar, September 1994 – Presenter discussing regulatory issues for electric and natural gas companies sponsored by Edison Electric Institute and American Gas Association, Dallas, TX.

Producer/Pipeline Imbalance Symposium, April 1993 – Presenter discussing producer/pipeline imbalance issues sponsored by Houston Chapter of Texas Society of CPAs, Houston, TX.

Windfall Profit Tax Conference, December 1983 – Presenter discussing Section 29 tax credit for high-cost natural gas production sponsored by Oklahoma Society of CPAs, AICPA and PDI/ University of North Texas, Oklahoma City, OK.

## **AWARDS AND HONORS**

Beta Gamma Sigma  
Southern Methodist University, MBA 1997  
Kennesaw State University, DBA 2017

Outstanding DBA Graduate, 2018 (2017-2018 Academic Year), Coles School of Business,  
Kennesaw State University

Outstanding DBA Graduate in Accounting, 2018 (2017-2018 Academic Year), Coles School of  
Business, Kennesaw State University

## **TEACHING**

Intermediate Accounting I: Western Illinois University, UTRGV

Intermediate Accounting II: Western Illinois University

Accounting Information Systems: Western Illinois University, UTRGV

Auditing: UTRGV

Fraud Examination: Western Illinois University

Special Topics in Accounting – Data Analytics: Trinity University

## **SERVICE**

### **Academic Service**

#### Departmental

Scholarly and Professional Development Committee, 2020 – 2021, Western Illinois University

Curriculum Committee – Accounting Subcommittee, 2020 – 2021, Western Illinois University

Graduate Committee – Accounting Subcommittee, 2020 – 2021, Western Illinois University

## Conferences

Reviewer – American Accounting Association 2021 Annual Meeting, Audit Mixed Methods Paper Submission, 2021

Reviewer – American Accounting Association 2021 Annual Meeting, Audit Archival Paper Submission, 2021

Reviewer – American Accounting Association 2021 Southwest Region Midyear Meeting, Financial Accounting and Reporting Archival Paper Submission, 2020

Reviewer – American Accounting Association 2020 Annual Meeting, Audit Instructional Case Submission, 2020

Reviewer – American Accounting Association 2020 Audit Section Midyear Meeting, Instructional Case Submission, 2019

Reviewer – American Accounting Association 2020 Audit Section Midyear Meeting, Archival Paper Submission, 2019

## Publications

Ad Hoc Reviewer – Journal of Accounting and Public Policy, 2019

Ad Hoc Reviewer – Oil, Gas & Energy Quarterly, 2019

Member, Editorial Review Board – Petroleum Accounting and Financial Management Journal, 2017. Note: Ceased publication in January 2018.

## Professional/Community Service

### Community

Board Member – Collaborative for Children, Houston, TX (Non-Profit), 2015 – Current  
Audit Committee Chair, 2018 – Current  
IT Committee Co-Chair, 2016 – Current

Board Member – Jewish Theatre of Oklahoma, Oklahoma City, OK (Non-Profit), 2019 – Current

Trustee, White Lake School, Fort Worth, TX, 1986 – 1988  
Chairman, Finance Committee, 1986-1987

### Professional

Member, Administrative Committee – Targa Resources 401K Plan, 2008 – 2018

Chairman, Compliance Committee – Targa Resources Corp., 2013 – 2018

Member, Professional Standards Committee and Reporting Subcommittee – Texas Society of Certified Public Accountants, 2002 – 2006

Member, Continuing Professional Education Committee – Oklahoma Society of Certified Public Accountants, 1983 – 1984

Co-Chairman, Membership Committee – Tulsa Chapter of Oklahoma Society of Certified Public Accountants, 1983 – 1984

Member, Continuing Professional Education Committee – Tulsa Chapter of Oklahoma Society of Certified Public Accountants, 1981 – 1982

## **ACADEMIC AND PROFESSIONAL CERTIFICATION**

Certified Public Accountant, Oklahoma 1981 – Current, Texas 1994 – Current

Certified Fraud Examiner, 1993-Current

Chartered Global Management Accountant, 2012 – Current

Institutional Review Board Certificate – Kennesaw State University, 2015

Online Course Development Certificate – Kennesaw State University, 2016

Best Practices in Teaching Online Certificate – Western Illinois University, 2020

Independent Applying the QM Rubric Certificate – University of Texas Rio Grande Valley, 2021

## **ACADEMIC AND PROFESSIONAL AFFILIATIONS**

American Accounting Association, 2014 – Current  
Audit Section, 2017-Current  
Financial Accounting and Reporting Section, 2018-Current

American Institute of Certified Public Accountants, 1981 – Current

Texas Society of Certified Public Accountants, 1994 – Current

Houston Chapter of Texas Society of Certified Public Accountants, 1994 – Current

Association of Certified Fraud Examiners, 1993 – Current

Canadian Academic Accounting Association, 2014 – Current

National Association of Corporate Directors, 2015-2016, 2018 – Current

Oklahoma Society of Certified Public Accountants, 1981 – 1989

Tulsa Chapter of Oklahoma Society of Certified Public Accountants, 1981 – 1984