



hen recently introduced at a Dallas Chapter event, incoming 2013-14 TSCPA Chairman **Willie Hornberger** was described as follows:

"Willie is a great leader. He has a lot of followers, because no one can keep up with him. But we all try, because his enthusiasm is contagious; he has a way of making you want to be involved. Everyone has a story about how they met Willie, and it seems that everyone has a story about how they agreed to do something they swore they'd never do because Willie asked ... and were happy to help ... because Willie is just someone people want to follow."

Within minutes of getting into a conversation with the Dallas tax attorney, it's clear how he came by such a reputation. Hornberger's energy and positive attitude bounce off the walls. Whether talking about his family, his profession, mentoring, volunteering, "passionate" is the description that fits. Locally, he has been involved in civic efforts ranging from neighborhood outreach to the city's recently completed and signature Klyde Warren Park downtown to the Holocaust Museum. His Society volunteer efforts are similarly wholehearted.

Growing up in a Laredo family of mixed heritage, including Mexican and Jewish, Hornberger says he always felt at home in that diverse community. "There is no doubt that growing up in Laredo helped shape who I am today. Everyone is so accepting and welcoming there," he said. One of his driving beliefs is that "every human being be treated with dignity." He took some time as he began his year as chairman to sit down with *Today's CPA* and talk about his philosophy and his background.

Q: Why did you choose the accounting profession?

A: (laughs) That's easy. My brother, Boxy, went to UT (the University of Texas) and majored in accounting. He's six years older than me and he gave me a lot of great advice when I started college. I owe a lot to him for leading me in this direction.

In the spring semester of 1982, I took Intermediate Accounting I from Dr. Paul Newman. He would not remember me, but his teaching in that course ended up being pivotal in my decision to pursue a degree in accounting. He took a very complicated subject and did more than find a way to convey it in a way that I could understand – his passion for the subject brought it alive for me, made it relevant and inspired me. Every time I asked him a question during that course, he made me feel that answering my question thoroughly was the most important thing on his mind at that particular moment.

I am so grateful for the opportunities that my accounting degree and the profession have given me. That degree and my CPA certificate have opened more doors for me than I could have ever possibly imagined.

Q: You share this message when speaking to students today.

A: Yes, it is amazing. You can do so many things with a CPA certificate and an accounting education. You can be a practicing accountant; go into law; you can go into finance; go into business. And along the way, the CPA profession has given me a lot of civic opportunities also. As I sit in board meetings, I notice when a CPA walks in and shares his or her insights, everybody listens because of the respect that CPAs carry.

I want to stress during my year as chairman the enormous responsibility that we have as CPAs; it is a legacy. What I tell students is that we don't carry forward equipment; we don't carry forward widgets. What we carry forward as CPAs is a legacy that has been left to us over decades: a legacy of trust and integrity.

We need to spend time and effort training these new generations the same way we were trained, the same way people invested in us.

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Q: And why accounting and tax law?

A: Tax law, easy. I wanted to pursue law school and I wanted to pursue an area where I could use my CPA certificate and my accounting skills. Tax and corporate law seemed to be the right fit. I was able to use my accounting background, my understanding of financial statements, the fundamentals of debits and credits – all of that has served me well in my tax law practice.

Q: So the CPA certificate came first and then you went on to law school?

A: Actually ... I took the CPA exam my second year in law school, which is probably not a good idea. (laughs) I told some students just yesterday, that's not something I would recommend in hindsight.

Q: So once you recovered from your nervous breakdown

A: My wife still tells me that it's unbelievable I did that. What I advise students now is to get it done as soon as you're finishing your accounting degree.

Q: So tell us about your practice.

A: I got here (Jackson Walker/Dallas) in 1987 and have spent my career here. I have really had two areas of practice during those years, all kinds of transactional work plus some tax controversy work. And taxes have helped me in understanding the way transactions and acquisitions work.

Q: Not everyone has the opportunity to grow with one firm from the beginning, yes?

A: I will be the first to tell you that I didn't do it on my own. I had two mentors, Larry Bean and Vester Hughes. Both of them believed in me and taught me about tax law, but most importantly, defined "character" for me. That was huge.

Q: Define character?

A: Yes, and what I mean by that is they taught me not only how to be a good lawyer, but they modeled integrity for me and taught me about life and how to serve my family, clients and community well. One of the last things Larry said to me – Larry passed away about six years ago – was to get your mind off yourself and onto helping someone else. How many people hear that advice from their boss? That admonition from Larry served me well.

Vester has taught me a lot about tax law, but even more importantly, he has continuously reminded me of my blessings and challenged me to maintain a balance in my life. The best advice I ever got from Vester was, "Don't try to be like me. You have an incredible family. Go home and take care of that family." That was great advice for the demanding profession that I'm in.

Q: Our mentors have a lot of influence in passing the torch.

A: They both had a profound impact on me. This kind of works into why I am so passionate about the accounting profession; this relates to my theme for the year. It's about believing in people and serving them well.

I'm passionate about helping young people because of what Larry and Vester did for me. I totally understand that I would not be where I am but for people believing in me and helping me along the way. Members of the accounting profession believed in me and gave me opportunities to speak around the state and helped my career tremendously. Now I feel a very big responsibility to turn around and do that for other people who are just getting their start. A lot of what I do is meet with young people along the way, encourage them to pursue degrees in accounting, and then try to help them in any way I can – the same way that I was helped.

Q: What else is rewarding about your career?

A: The most rewarding is serving people. People ask me how I do everything I do. Law and accounting work can be difficult and at times stressful, adversarial. But by embracing a commitment to serve the people around me and in my community, my job is also incredibly fulfilling.

Also rewarding to me are the civic opportunities that my profession has given me. I cannot describe in words the fulfillment you get by helping somebody. There was this one time a lady came up to me and just gave me a big old hug for helping her neighborhood. That carries me a long way. It helps me get up in the morning and understand why I'm doing what I'm doing.

Q: What's your biggest challenge?

A: Time. Time! My wife helped me early in our marriage implement good time management skills, but still ... getting everything done in 24 hours is a challenge. My primary mission right now is my kids: I have one in college and a junior in high school and one in eighth grade. My kids and my wife are my focus right now. I want to keep my eye on that.

Q: What do you see as the top issues in the profession?

A: One of the top issues is the tremendous volume of laws, regulations and authorities that we must all know and understand to do our jobs well. We have to stay abreast of all that information and provide the best advice for our clients. Here's the crux – we have to do that in a cost-effective manner.

That's why TSCPA is always looking at new ways of providing education to people around the state to keep them up-to-date on these issues. I see it every day; it's just a lot. And CPAs more than tax attorneys are on the front line, April 15, September 15 and October 15, making some very, very difficult decisions for clients.

Q: What advice would you give to students interested in becoming a CPA?

A: In addition to reminding them of the doors that will open to them, I always say, "Be yourself, be humble. Show enthusiasm. Be loyal, but not blind. Don't be afraid to fail – learn from it." And this is foundational, very important to me, "Don't forget where you came from."

Q: And where did you come from?

A: An interesting story ... I came from Laredo and I grew up on a farm on the Rio Grande. My grandparents on my mother's side are from Mexico. My grandfather grew up in Monterrey, Mexico. My mother's family has long roots there. My grandfather came over here dirt poor and worked as a ranch hand in south Texas. He later got some opportunities in business. One of the things that's incredibly humbling for me is that I know I am living out his dream. There is not a week that goes by that I don't think about that. To know that his grandson is the chairman of the Texas Society of CPAs would absolutely floor him (voice chokes). So he is an inspiration to me for what he had to overcome and the legacy he left.

Q: You've been involved with TSCPA and the Dallas Chapter for a number of years. Why did you become a volunteer?

A: This goes back to my dad. He told me so many times as a kid, so many times – you have to give back to the community. So for me, it wasn't even a question. Giving back to my profession and my community was what was expected in my family, so when I was invited to get involved with TSCPA through the Dallas Chapter, it was just a natural thing for me to do.

Q: How do you manage to find so many ways to make others want to be involved in volunteering?

A: This is why role models are so important, mentors. I just follow what Larry and Vester did for me; I say OK, that works. They believed in me and that's what I've got to do for other people. I've got to believe in them. Especially students, we have to believe in them. That's where they find hope. And through hope comes opportunity.

I also believe passionately about giving people ownership over projects, pushing them out, helping them lead and giving them the credit so that they are recognized. And then they become passionate too.

My mentors never, never tried to steal the spotlight. They gave me opportunities and supported me in doing what I wanted to do, but they didn't try to do it for me. So I know to be true to myself, I've got to pass that on to others.

As excited as Hornberger is about his upcoming year as chairman, he remains just as enthusiastic about family life. His children Jake, 19; Allie, 17; and Claire are "part of a hunting and fishing family."

"That's what we love to do together – hunt and fish," he smiles. "I love to watch my kids hunt a deer or a turkey. We also love the Gulf Coast; Port Aransas is where we do a lot of our fishing. That's one of my fun memories as a kid, going fishing, and I want to pass that on."

Of his wife of 23 years, Gigi, Hornberger says: "She is my best friend, my favorite story. She's supported me all along the way and is the best thing that ever happened to me."

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