

NANCY MANGOLD

Chair and Professor, Department of Accounting and Finance
College of Business and Economics, California State University, East Bay
25800 Carlos Bee Blvd Hayward, CA 94542

nancy.mangold@csueastbay.edu

Office (510) 885-3315

EDUCATION

University of California, Berkeley

Ph.D. in Business Administration -Accounting, 1984.

University of California, Berkeley,

MBA. Business Administration – Accounting, 1975.

National Taiwan University, Taipei, Taiwan,

B.A. in Accounting, 1971.

ACADEMIC EXPERIENCE

CALIFORNIA STATE UNIVERSITY, EAST BAY

Chair, Department of Accounting and Finance, College of Business and Economics, September 2013 – Present.

Director, M.S. in Accountancy Program, College of Business and Economics, 2013 – Present.

Director, China America Business and Education Center (CABEC), College of Business and Economics, 1995 – Present.

CABEC conducted banking management training programs to approximately 1,000 bank executives from commercial banks in China from 2002 until present. These banks' asset sizes range from 30 million to 4 billion USD. These programs created great recognition for CSU East Bay among the banking communities in China. The funds generated from the bank programs are used to provide faculty teaching improvement and research support grants to CBE faculty.

Professor, Department of Accounting and Finance, 1990 – Present.

Associate Professor, Department of Accounting and Finance, 1984 – 1990.

Courses Taught:

Undergraduate Level Courses:

Introduction to Managerial Accounting (ACCT 3200);
Intermediate Financial Accounting I, II, and III (ACCT 3211, 3212, 3213);
Cost Accounting (ACCT3230);
Advanced Financial Accounting (ACCT 4211);
Financial Reporting Systems: Design and Implementation (ACCT4740).

Graduate Level Courses:

Financial Accounting (ACCT6015);
Managerial Accounting (ACCT6215);
Accounting Theory (ACCT6510);
Strategic Cost and Performance Management (ACCT6520);
Financial Statement Analysis and Business Valuation (ACCT6560);
Financial Reporting Systems: Oracle Financial Applications (ACCT6704).

Executive Level Courses:

Taught 3 executive level courses for CSUEB executive MBA students in *Austria, China, Singapore, and the United States*.
Financial Accounting (ACCT6015), Oakland and San Ramon, United States.
Accounting for Global Decisions (ACCT6700), Austria, China, United States.
Strategic Cost and Performance Management (ACCT6230), China, Singapore.

Supervised Master Program Student Theses and Capstone Projects

- Taught and supervised department theses for 25 MBA program accounting option students each year from 1990 to 2000.
- Taught and supervised capstone projects for 35 to 40 MS in Accountancy program students each year since 2014.

Director, Executive MBA Program in Beijing, 1999-2001.

PROFESSIONAL EXPERIENCE

U.S. SECURITIES AND EXCHANGE COMMISSION

Academic Fellow, Office of the Chief Accountant (OCA), U.S. Securities and Exchange Commission, August 2009- July 2010.

Assisted OCA to review U.S. and international accounting, auditing and ethics standards by FASB, IASB, IAASB, and IESBA. Assisted in drafting the report and recommendations to the SEC Commissioner on IFRS adoption in the U.S. and worked with the SEC staff on consultations with SEC registrants on special accounting issues.

Invited Speaker for a special training on “How Chinese Regulations Impact SEC Filings by Companies with Their Primary Operations in China”, Division of Corporation Finance, U.S. Securities and Exchange Commission, September 2010.

WORLD BANK

Appointed as a U.S. Expert to China Ministry of Finance on accounting policies on derivatives and hedging, September, 2005.

WORLD BANK

Appointed by the World Bank to be a Special Consultant to the People’s Bank of China (China’s Central Bank) to work on a special project on establishing a national deposit insurance system in China, 2001-2002.

HONORS AND AWARDS

CSU East Bay George and Miriam Phillips Outstanding Professor Award for 2012-13, California State University, East Bay.

U.S. Securities and Exchange Commission Academic Fellow 2009-2010.

Marvin Remmich Outstanding Faculty Award For Service 2014-015, College of Business and Economics, CSU East Bay, June 2015.

Marvin Remmich Outstanding Faculty Award For Service 2008-2009, College of Business and Economics, CSU East Bay, June 2009.

Best Paper Award in Accounting and Finance for paper “Chinese Mergers and Acquisitions: The Effect on Target Shareholder Wealth” at the Global Business Development Institute’s International Conference on March 16, 2009 in Las Vegas, NV.

Best Paper Award for paper “The Effect of Cross-Border Mergers and Acquisitions on Shareholder Wealth: Evidence from China” at the Business Economics Institute’s International Conference in Business and Economics on December 15, 2008 in Las Vegas, NV.

Honorary Professor, Research Institute for Fiscal Science, China Ministry of Finance, November 2005.

CSU East Bay Nominee for CSU Wang Family Excellence Award in 2015 and in 2013.

Honorary Professor, Beijing Administrative College, Beijing China, 1995.

CSU East Bay Meritorious Performance and Professional Promise Award, 1988.

CSU East Bay Department of Accounting Outstanding Performance Award, 1987.

PROFESSIONAL CERTIFICATION

Certified Treasury Professional (CTP), Association for Financial Professionals, January 2007 to 2012.

PUBLICATIONS

Books

Mangold, N., “A Financial Reporting and Auditing System for the Deposit Insurance System in China” *Research on Deposit Insurance Systems* published by China Finance Publishing Company in December 2003.

Mangold, N., *Changing Auditors and the Effect on Earnings, Auditors’ Opinions and Stock Prices*, published by UMI Research in 1988.

Journals

Mangold, N., C. Jan, and J. Tan, “Capital Market Effect of Mandatory XBRL Reporting: An Analysis of the Phase-In Reporting Using Amended SEC Filings”, *International Research Journal of Applied Finance*, Volume IV, Issue 10, October 2013.

Kohlbeck, M., S. Krische, N. Mangold, and S. Ryan, “Financial Market Regulation and Opportunities for Accounting Research,” *Accounting Horizons*, Volume Twenty-Six, Number Three, September 2012.

Mangold, N., C. Jan, R. Lin, and D. Satin, “The Effect of Cross-Border Mergers and Acquisitions on Shareholder Wealth: Evidence from China,” *International Journal of Global Business and Economics*, Volume 3, Number 1, Global Business Development Institute, 2010.

Mangold, N., and C. Jan, “Chinese Mergers and Acquisitions: The Effect on Target Shareholder Wealth,” *International Journal of Global Business and Economics*, Volume 2, Number 2, Global Business and Development Institute, 2009.

Mangold, N., and K. Lippok, “The Effect of Cross-Border Mergers and Acquisitions on Shareholder Wealth: Evidence from Germany,” *Journal of International Business and Economics*, Volume 8, Number 3, International Academy of Business and Economics, 2008.

Siegel, G., G. Kaciuba, and N. Mangold , “Using Activity-Based Management in a Medical Practice: Fannon and Martens Cardiac and Thoracic Surgery Medical Group: Part II – Using Cost Data for Process Improvement and Business Decision Making,” *Cases from Management Accounting Practice*, Volume 16, Institute of Management Accountants, March 31, 2001.

Siegel, G., N. Mangold, and G. Kaciuba , “Using Activity-Based Management in a Medical Practice Fannon and Martens Cardiac and Thoracic Surgery Medical Group: Building the ABC Model,” *Cases from Management Accounting Practice*, Volume 15, Institute of Management Accountants, May 2000.

Research Studies

A coauthor in a research study entitled “Measuring Practice Expense in GI and Liver Practices” for American Gastroenterological Association (AGA), American Association for the Study of Liver Diseases (AASLD) and American Society for Gastrointestinal Endoscopy (ASGE) in 1998.

A coauthor in a research study entitled “Measuring Thoracic Surgeons’ Practice Expense” for the Society of Thoracic Surgeons in 1997.

Consulting Project Report

A consulting project report “An Accounting and Auditing System and Strategic Planning and Performance Evaluation for the Deposit Insurance System in China,” prepared for the People’s Bank of China (China’s Central Bank) in October 2002. This consulting project was funded by the World Bank for the People’s Bank of China on a special project to study the establishment of a China Deposit Insurance System and its accounting and auditing system.

CONFERENCE PRESENTATIONS

Mangold, N., and C. Jan, “Improving Student Performance and Retention Rates for Introductory Financial Accounting Course through Course Redesign” presented at the American Accounting Association Annual Meetings, August 6-7, 2016, New York.

Mangold, N. T. O’Connell, H. Lu, K. Shima, J. Yang, “Improving Retention Rates with ‘Supplemental Instruction’ Course Redesign” at Sharpening Your Teaching Skills I session, Western American Accounting Association Meetings, May 6-7, 2016, Seattle.

Mangold, N., and C. Jan, “Sharing Best Teaching Practices Panel” presented at the Western American Accounting Association Meetings, May 6-7, 2016, Seattle.

Mangold, N., C. Jan, and J. Tan, “Capital Market Effect of Mandatory XBRL Reporting: An Analysis of the Phase-In Reporting Using Amended SEC Filings,” accepted for presentation at the American Accounting Association Annual Meeting, August 6-8, 2012, Washington, D.C.

Mangold, N., C. Jan, and J. Tan, “Capital Market Effect of Mandatory XBRL Reporting: An Analysis of the Phase-In Reporting Using Amended SEC Filings,” presented at the American Accounting Association Western Region 47th Annual Meeting, April 19-21, 2012, Vancouver, Washington.

Kohlbeck, M., S. Krische, N. Mangold, and S. Ryan, “Financial Market Regulation and Opportunities for Accounting Research,” panel session at the American Accounting Association Annual Meeting, August 8 - 10, 2011, Denver, Colorado.

Mangold, N., “Potential Adoption of International Financial Reporting Standards (IFRS) in the U.S.: Issues to Consider” at National Taiwan University, December 17, 2009.

Mangold, N., and C. Jan, “Chinese Mergers and Acquisitions: The Effect on Target Shareholder Wealth,” presented at the American Accounting Association Western Region 44th Annual Meeting, April 23-25, 2009, San Diego, California.

Mangold, N., C. Jan, R. Lin, and D. Satin, “The Effect of Cross-Border Mergers and Acquisitions on Shareholder Wealth: Evidence from China,” presented at the American Accounting Association 49th Annual Midwest Regional Meeting, April 16-18, 2009, San Louis, Missouri.

Mangold, N., and C. Jan, “Chinese Mergers and Acquisitions: The Effect on Target Shareholder Wealth,” presented at the Global Business Development Institute’s International Conference on March 16, 2009, Las Vegas, NV.

Mangold, N., C. Jan, R. Lin, and D. Satin, “The Effect of Cross-Border Mergers and Acquisitions on Shareholder Wealth: Evidence from China,” presented at the International Conference of the Business Economics Institute, December 14 – 17, 2008, Las Vegas, NV.

Mangold, N., and K. Lippok, “The Effect of Cross-Border Mergers and Acquisitions on Shareholder Wealth: Evidence from Germany,” presented at the Annual Conference of International Academy of Business and Economics, October 19-22, 2008, Las Vegas, NV.

Mangold, N., “Accounting for Financial Derivatives,” presented to government officials and financial professionals at a conference sponsored by China Ministry of Finance and the World Bank, Beijing, China, September 12-16, 2005.

Mangold, N., “China’s City Commercial Banks on the Eve of 2006: Opportunities for U.S. Firms” presented at the conference *WTO and China’s Banking Reforms: Opportunities for Bay Area Firms* sponsored by California-Asia Business Council and the U.S. Department of Commerce, held at Federal Reserve Bank of San Francisco, April 16, 2005.

Mangold, N., “A Financial Reporting and Auditing System for the Deposit Insurance System in China,” presented at the International Conference on the China Deposit Insurance System sponsored by the People’s Bank of China, Shanghai, China, October, 2002.

Siegel G., G. Kaciuba, and N. Mangold, “Using Activity-Based Management in a Medical Practice: Fannon and Martens Cardiac and Thoracic Surgery Medical Group: Part II: Using Cost Data for Process Improvement and Business Decision Making,” presented at the American Accounting Association Management Accounting Section and Institute of Management Accountants’ *Management Accounting Research and Case Symposium*, Savannah, Georgia, January 19, 2001.

Siegel, G., G. Kaciuba, and N. Mangold, “Using Activity-Based Management in a Medical Practice, Fannon and Martens Cardiac and Thoracic Surgery Medical Group: Building the ABC Model,” presented at the American Accounting Association Management Accounting Section and Institute of Management Accountants’ *Management Accounting Research and Case Symposium*, Phoenix, Arizona, January 2000.

Siegel, G., G. Kaciuba, and N. Mangold, “Activity Based Costing Study for Medical Practices: Implications for Medical and Social Policies,” panel discussion session at the American Accounting Association Western Region Meetings, Salt Lake City, Utah, May 2000.

Siegel, G., G. Kaciuba, and N. Mangold, “Implementing Activity Based Costing in Healthcare: Implications for Research, Teaching, and Policy,” panel discussion session at the American Accounting Association Western Region Meetings, Costa Mesa, California, May 1999.

Siegel, G., G. Kaciuba, and N. Mangold, “Implementing Activity Based Costing in Healthcare: Implications for Research, Teaching, and Policy,” panel discussion session at the Tenth Asian-Pacific Conference on International Accounting Issues, Maui, Hawaii, October 1998.

Mangold, N., “The Effect of Auditor Changes on Earnings, Auditors’ Opinions and Stock Prices,” presented at the American Accounting Association Annual Meeting, Cincinnati, Ohio, August 17-19, 1987.

Mangold, N., “The Effect of Auditor Changes on Earnings, Opinions and Stock Prices,” presented at the American Accounting Association 19th Annual Western Regional Meeting, Tucson, Arizona, April 19-21, 1984.

UNIVERSITY SERVICE

University

Member, Academic Senate, 2013-16.

Chair, Committee on Budget and Resource Allocation (COBRA), Standing Committee of the Academic Senate, 2013 -16.

University Work Load Task Force, Spring 2016 and 2016-17.

University Administrative Review Committee for CBE Dean, 2015-16.

Member, Search Committee for the Vice President, Administration and Finance and CFO, 2015-16.

Member, University Planning Assessment Budget Committee (UPABC), 2014-15.

Member, Search Committee for the Director of Institution Research and Effectiveness, 2014-15.

Co-Chair, University Planning for Distinction – Program Prioritization, Academic Program Task Force, 2012-14.

- Led 24-member Academic Program Task Force with representatives from four colleges and the library to develop prioritization plan for over 400 degree and credential programs, and prepared the PFD final report to the PFD Steering Committee.

Member, ExCom, Academic Senate, Fall 2013.

Chair, University Search Committee for Dean, College of Business and Economics, 2012-2013.

Member, University Retention, Tenure and Promotion Committee, 2012-2013.

Chair, University Search Committee for Associate Provost, 2011-2012.

Chair, University Search Committee for Dean, College of Business and Economics, Fall 2007.

Chair, University Search Committee for Associate Vice President, Continuing and International Education, Fall 2007.

Chair, University Search Committee for Vice President, Business Administration and CFO, Winter 2007.

Member, University Academic Planning Task Force, Fall 2007, Appointed by the Executive Committee of the Academic Senate and completed Strategic Academic Planning Report to guide the University’s long-term academic planning.

Member, University Planning Assessment Budget Committee (UPABC), Served with President's cabinet and other university committee members on university planning, budgets and assessment, September 2007 to June 2009.

Member, Committee on Budget and Resource Allocation (COBRA), standing committee of the Academic Senate overseeing university budget issues, September 2003 to June 2009.

Member, President's Budget Advisory Committee, September 2003 to June 2007.

Member, University Search Committee for Associate Vice President of Extended and International Education, Summer and Fall 2001.

Member, University Search Committee for Assistant Vice President for Enrollment Services, Spring 2001.

Member, University Faculty Merit Increase (FMI) Appeal Panel, reviewed over 80 cases of FMI appeals from four schools and library, 1999-2000.

Member, University Committee on Academic Planning and Resource (CAPR), 1989-1990.

Secretary, University Faculty Affairs Committee, 1994-1995.

Member, University Faculty Affairs Committee, 1987-1988.

Member, University Public and Corporate Ethics (PACE) Committee, 1987-1988.

College of Business and Economics

Chair, Quarter-to-Semester MBA Program Task Force, 2015-2016.

Chair, Quarter-to-Semester MS in Accountancy program Task Force, 2015-16.

College of Business and Economics Task Force to develop new CBE Mission, Vision, Values, and Expected Outcomes statement for AACSB Accreditation, 2014-15.

Lead Faculty to develop a list of top accounting journals for CBE AACSB Accreditation, 2014-15.

Co-Chair, Vision Action Task Force, Report on recommendations to the Dean and the College on future course of action to achieve its revised mission, value and vision and for strategic planning, 2011-12.

Chair, College of Business and Economics Retention, Tenure and Promotion Committee, 2011-12.

Member, College of Business and Economics Promotion Tenure and Retention Committee, 1993-94, 2000-2001, 2004-2005.

Member, College of Business and Economics Graduate Curriculum Committee, 2004-2005.

Member, Undergraduate Curriculum Committee, 1994-1998 (Chair, Fall 1997), 2000-2004. Updated the business curriculum to satisfy AACSB accreditation standards and meet the needs of employers and the business community.

Member, Institute of Research and Business Development Advisory Board, 1985-1990.

Member, Faculty Working Papers Committee, 1985-1990.

Department of Accounting and Finance

Chair, Tenure Track Search Committee, 1989, 1990, 1991, 1995, 2004-2009, 2011-2012, 2012-13, 2013-14, 2014-15 and successfully recruited six new accounting faculty from 2007 to 2015.

Chair/Member, Department Retention, Tenure and Promotion Committee, 1990-91, 1992-93, 1994-95, 1995-96, 1996-97, 1997-98, 1999-2000, 2003-04, 2007-2008, 2008-2009, and 2010-2011.

Chair, Faculty Review Committee (Post Tenure Review), 1996-97, 2008-2009, 2011-2012.

Member, Department of Marketing and Entrepreneurship Retention, Tenure and Promotion Committee, 2007-08.

Chair/Member, Accounting Curriculum Committee, 2001-2005. Significantly revised and updated the graduate accounting curriculum for MBA program accounting option and the undergraduate accounting curriculum, created several new courses and updated course contents.

Chair/Member, Department Advisory Committee for Accounting Professional Fund, 1995-1999.

Developed CSUEB Cooperative Programs in China and Taiwan

Developed several university cooperative programs with universities in China and Taiwan.

China

Assisted CSU Chancellor and Trustees' visits to China in October 2001 to meet with CSUEB Beijing EMBA students, and alumni from Beijing and Shanghai municipal governments and banks to foster greater CSU alumni relationships and to promote future cooperation with Beijing and Shanghai Municipal Governments and the banking industry in China.

Organized university delegation of President, Dean and faculty to speak at the U.S. Management Conference to Beijing government officials at Beijing Administrative College in 1994 and the CSUEB delegation visited several universities to discuss cooperative programs.

Organized and hosted senior leaders' visits to CSUEB from Beijing, Shanghai, Hubei, and Shandong Administrative Colleges from 1994 to 1998 to learn the U.S. University and government administration and to discuss cooperative programs between CSUEB and these colleges.

Taiwan

Organized and accompanied CSUEB President and Provost's visits to Taiwan in April 2001 and January 2002. Visited several universities in Taiwan to discuss cooperation with these universities. Signed cooperative agreement with Yuan Ze University and created student exchange programs with National Sun Yat-Sen University in 1997. Hosted exchange students from National Sun Yat-Sen University at CSUEB in 1999.

Summer Study Abroad Programs in China

Designed, organized, and directed California State University, East Bay Summer Study Abroad Program in China in 1997 and 1998.

PROFESSIONAL AND COMMUNITY SERVICE

Service to the Accounting Profession

Chair, Membership Engagement Committee, 2017 Western Region American Accounting Association Meetings in San Francisco, April 2017.

Member, CPE and Keynote Speaker Committee, 2017 Western Region American Accounting Association Meetings, San Francisco, April 2017.

Member, Sharpen Your Teaching Skills Subcommittee, planned 6 concurrent sessions for improving teaching skills at the 2016 Western American Accounting Association Meetings in Seattle, May 5-7, 2016.

Organized a concurrent session on "Supplemental Instruction" at the 2016 Western American Accounting Association Meetings in Seattle and invited CSU East Bay and CSU Fullerton faculty to participate.

Member, Membership Engagement Committee and organized events at the 2016 Western American Accounting Association Meeting in Seattle, May 5-7, 2016.

Academic Advisor, Institute of Internal Auditor Northern California East Bay Chapter, 2014 to present.

Member, CalCPA Society East Bay Chapter, 2014 to present.

Community Service

Director, California-Asia Business Council Board, January 2006 to June 2009, 2011 to present.

Assisted California Governor's Office to organize Governor Schwarzenegger's Banking Roundtable for U.S. and Chinese Bankers in Beijing, China, during the Governor's trade mission to China in November 2005.

KRON TV Morning News interview to discuss issues related to "U.S. Trade with China", October 12, 2005.