

NANCY MANGOLD

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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,

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”

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.

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 Association, San Francisco, California, October 10-11, 2006. [Redacted]

Mangold, N., “The Effect of Auditor Changes on Earnings, Opinions and Stock Prices,” presented at the

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.