

## EMMANUEL MWAUNGULU

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### PROFESSIONAL LICENSURE

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#### Certified Public Accountant

Indiana Board of Accountancy - CP11700392

### EDUCATION

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#### Doctorate of Business Administration, 2021

University of Wisconsin, Whitewater, Wisconsin

Concentration: Accounting

#### Master of Business Administration in Accounting, 2017

Edgewood College, Madison, Wisconsin

#### Master of Public Affairs in Government Administration and Policy, 2013

Indiana University, South Bend, Indiana

#### Bachelor of Arts in Journalism, 2009

University of Malawi, Blantyre, Malawi

### PUBLICATIONS

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Wood, D. A., M. Achhpilia, M. T., Adams, [et al. including Mwaungulu, E]. 2023. The ChatGPT artificial intelligence chatbot: How well does it answer accounting assessment questions? *Issues in Accounting Issues in Accounting Education* 38 (4): 81–108. **(A – ABDC List)**

Li-Kuehne, M., Mwaungulu, E., Subedi, M. 2023. Community Social Capital and Accounting Conservatism. *Journal of Forensic Accounting Research*. Accepted November 2023. **(B-ABDC List)**

Subedi, M. Li-Kuehne, M., Mwaungulu, E., Bhandari, A. Community Social Capital and Nonprofit Financial Reporting Quality. *Accounting and Finance*. Revise and Resubmit **(A-ABDC List)**

Mwaungulu, E., & Bhandari, A. Organizational Ambidexterity and Capital Allocation Efficiency. *Management Science*. Under Review **(A\*-ABDC List)**

### RESEARCH WORK IN PROGRESS

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Mwaungulu, E., & Bhandari, A. Organizational Ambidexterity and Financial Reporting Quality. *Revising for journal submission*.

Mwaungulu, E. CEO narcissism and accounting manipulation: Evidence from the nonprofit sector.

Mwaungulu E. Revisiting CSR incongruity: How CEO narcissism relates with CSR and accounting manipulation.

Mwaungulu, E. Nonprofit ESG and organizational performance.

### CONFERENCE PRESENTATIONS

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Mwaungulu, E. Organizational Ambidexterity and Financial Reporting Quality. Presentation at the May 24, 2021 AAA Spark Meeting [Virtual Conference].

Mwaungulu, E. Social capital, religiosity, and expense manipulation among nonprofits. October 4, 2020. Presentation at the 2020 Diversity Section Meeting of the American Accounting Association, [Virtual Conference].

Mwaungulu, E. August 7-13, 2020. Does Organizational ambidexterity affect financial reporting quality. Presentation at the 2020 Annual Meeting of the American Accounting Association, Atlanta, Georgia, USA [Virtual Conference].

## **AREAS OF TEACHING EXPERIENCE**

Financial Accounting (Spring 2020, Spring 2022, Fall 2022, Spring 23, Summer 23, Fall 23) Undergraduate.  
Advanced Accounting (Fall 2020, Spring 2022, Spring 2023) Graduate – Hi-Flex (online and in person)  
Intermediate Accounting I (Fall 2022, Fall 2023)  
Intermediate Accounting II (Fall 2019, Summer 2020, Summer 2021, Spring 22) – Undergraduate.  
Managerial Accounting (Fall 2019, Fall 2021) – Undergraduate.  
Government and nonprofit Accounting, (Fall 2019) – Graduate.  
Corporate Finance (Fall, 2019) – Undergraduate.  
Volunteer Income Tax Assistance I&II (Fall 2019, Spring 2020, Fall 2020) – Undergraduate.  
Fraud & Forensic Accounting (Spring 2020) Online Graduate.  
Income Tax Accounting I (Spring 2020) Undergraduate.  
Income Tax Accounting II (Fall 2020) Undergraduate – Hi-Flex (online and in person).  
Strategic Management Accounting (Spring 2020) Online-Graduate.  
Audit (Fall 2020) Graduate – Hi-Flex (online and in person)

## **WORK EXPERIENCE**

### **Palm Beach Atlantic University, West Palm Beach, FL**

#### **Assistant Professor of Accounting 08/2021 – Present**

- Develop and deliver comprehensive curriculum for both undergraduate and graduate-level accounting courses, employing a mix of traditional and innovative teaching methodologies to enhance student engagement and learning outcomes.
- Provide expert academic advising and mentorship to a diverse body of students, facilitating academic progress and professional development, while also fulfilling additional professional duties aimed at bolstering student success.
- Oversee the Master of Accountancy Program as Director, strategically steering program objectives, enhancing academic rigor, and liaising with industry professionals to align the curriculum with contemporary accounting practices.
- Spearhead the founding of the PBA Accounting Club, serving as its primary advisor and fostering a community of aspiring accounting professionals through networking events, guest speaker sessions, and practical workshops.

### **Edgewood College, Madison, WI**

#### **Lecturer of Accountancy, 08/2019 – 05/2021**

- Teach assigned graduate and undergraduate accounting courses.
- Advise students and carry out other assigned professional responsibilities in support of student learning.
- Participated in college committees as assigned by the Chair of Accounting & Finance and the Dean of Business.
- Participated in the redesigning of the MBA and MSA programs at Edgewood College.
- Led a group of five students in an audit of The International Honor Society of Nursing (Sigma Beta at-Large Chapter).
- Coordinated the IRS Volunteer Income Tax Assistance program in conjunction with the Wisconsin Department of Revenue.

### **Commonwealth of Massachusetts, Department of Revenue - Multistate Bureau, Chicago, IL**

### **Multistate Auditor – Transaction Tax, 09/2018 – 08/2019**

- Plan and conduct audits of large national and multinational corporations doing business in Massachusetts with headquarters outside of Massachusetts; examining financial statements, accounting records and tax returns to determine correct tax liabilities and compliance with tax laws.
- Analyze and interpret financial records of taxpayers to ascertain business functions and their relationship to Massachusetts business's tax reporting procedures.
- Interpret and apply the State's rules of law and Department practices to various business situations, by utilizing generally accepted accounting principles, generally accepted auditing principles, Internal Revenue Code, and Massachusetts state statutes.

### **Wisconsin Department of Revenue, Madison, WI**

#### **Books and Records Auditor – Corporate and Franchise Tax, 10/2015 – 09/2018**

- Conducted wide scope books and records examinations of Wisconsin multi-state combined and single entity corporate franchise or income tax returns (of mostly Fortune 500 companies) at the corporations' headquarters.
- Completed 7 books & records field audits and over 500 office audits with 57 assessments which helped the Department generate over \$1,200,000 in revenue and reduce net business losses by over \$2,000,000.
- Trained new auditors and participated in projects developing new audit leads, testing discoveries, and audit quality improvement.
- Research tax laws utilizing CHH Intelliconnect, Wisconsin Tax Bulletins, Wisconsin State Statutes and other resources to resolve appeals and clarify tax issues to taxpayers.

### **Central Wisconsin Center, Department of Health, Madison, WI**

#### **Resident Care Supervisor, 11/2014 – 10/2015**

- Implemented and monitored center wide assignment and allocation of staff resources in accordance with CWC policies and Intermediate Care Facilities for Individuals with intellectual disabilities (ICF/IID) regulations.
- Worked with the Unit Director to determine capital and operational budget need for the unit; prepare and submit requests to the center's Director.
- Participated in policy reviews and recommend changes in Administrative Orders and Individual Living Manual.
- Investigated allegations of caregiver misconduct, abuse, neglect or misappropriation

### **Dungarvin, LLC. Madison, WI**

#### **Program Director, 9/2012 – 11/2014**

- Managed high acuity programs in Baraboo, Reedsburg and Winfield with a combined budget of over \$2million and 35 staff members; conducting the full cycle of staff management (from pre-hire to post termination).
- Successfully reduced overtime costs from 20% of the wage costs to approximately 2%.
- Audited, approved and processed employee payroll accurately and efficiently using Kronos software.
- Conducted environmental safety audits of all programs utilizing Dungarvin's environmental health and safety audit checklist.

### **Praxis Strategies & Solutions, Inc. South Bend, IN**

#### **Intern - Associate Consultant, 6/2013 - 9/2013**

- Collaborated with senior consultants in developing economic and financial models for nonprofit organizations, public agencies and small businesses.
- Assisted senior consultants in conducting program impact analyses for clients; developed a model using EZ Reports [an Indiana Department of Education (IDE) database] to evaluate the impact of a \$300,000 grant by IDE to the Boys and Girls Club of Hammond Indiana targeting at risk students.
- Utilized Excel and SPSS for statistical analyses; evaluating client data, producing reports and making data driven

**Malawi Mail, Lilongwe, Malawi  
Staff Reporter, 01/2010 - 5/2011**

- Researched and wrote stories for publication
- Wrote 109 stories that were published with 8 lead stories and 12 front page stories.
- Conducted interviews with news sources.
- Attended court proceedings, press conferences, and other meetings of public interest.