

Bat-Sheva Gal

CURRICULUM VITAE AND LIST OF PUBLICATIONS

• Education

- 2003-2004 LLM. Summa cum laude. Department of Law.
Bar-Ilan University.
- 1996-1998 Ph.D. Department of Economics. Bar-Ilan University.
Name of advisor: Prof. Shmuel Nitzan
Title of thesis: "An Economic Theory of Privatization and its
Implementation Process"
- 1984-1987 M.Sc. Department of Economics. Bar-Ilan University.
Name of advisor: Prof. Shmuel Nitzan
Title of thesis: "An Analysis of Auditors' Behavior in An Extended Tax
Evasion Game"
- 1984 C.P.A –Certification as Public Accountant, Council of Accountants,
Ministry of Justice, Jerusalem, Israel.
- 1978-1980 B.A. Department of Economics and Accounting. Bar-Ilan University.

• Employment History

- 2010–Present Lecturer in Accounting for B.Sc, MBA, and Masters in Accounting (IFRS)
Finance students
Ono Academic College
- 2010–Present Senior Lecturer in Global Managerial Accounting for B.Sc., MBA, and
Masters degrees in Logistics & Neural Systems
Rupin Academic College
- 2009-2010 Senior Lecturer in Accounting and Business Administration
Jerusalem College of Technology
- 2006 – 2009 Senior Lecturer in Accounting, Business Administration and Law
Business School, Accounting and Business Administration Track
Lander Institute, Jerusalem
- 1987 – 2009 Lecturer. Departments of Economics, Management and Inter-Disciplinary

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- Department of Social Sciences, and Public Health and Health System
Management
Bar-Ilan University
- 2009 – 2010 Preparation of students for examinations: Accounting Fundamentals and
Analysis of Financial Statements, Land Taxes and other Taxation. Topics
The Jerusalem College of Engineering, a branch of the Haifa Technion in
Jerusalem, Bet Hakerem, Jerusalem
- 2007 – 2009 Lecturer. Accounting and Law in studies for Accounting Certification for
graduates, as part of the special program for certification studies
Economics Department
Bar-Ilan University
- 1996 – 2005 Lecturer. Business School, Law School, Banking and Capital Markets
School, Insurance School
Netanya Academic College
- 1999 – 2000 Lecturer in Accounting
Ariel University, Ariel, Israel
- 1990 – 1991 Lecturer in Accounting.
Business School Mount Scopus Campus
Hebrew University, Jerusalem, Israel

• **Professional Activities**

(a) Positions in academic administration

- 2010 – 2011 Coordinator of Ono Committee for Building Modern Management Tools
in Government Service
Ono Academic College
- 2009–2011 Devised guidelines for research students for masters and doctorate
degrees
Bar-Ilan University
- 2009 – 2010 Head of the Accounting Research Department
*Head of Department for Bachelor of Business Administration and
MBA, Lustig Institute and Tal Institute
* Head of the Accounting Department, Lustig Institute

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- * Led department seminar for members of the staff in the Accounting Department
Jerusalem College of Technology
- 2009 – 2010 Member of Disciplinary Committee and Teaching Committee
Jerusalem College of Technology
- 2008 – 2009 Member of Teaching Committee. Economics Department.
Created new studies program for Bachelor's degree and supplementary year, following introduction of the new IFRS accounting standards
Bar Ilan University
- 2007 – 2009 Chair of the Morris and Beatrice Glazer Cathedra for Accounting Research, appointed by the University's Senate
Bar-Ilan University
- 2007 – 2009 Member of Academic Council and Member of the Professional Committee, Business Administration School
Lander Academic Center, Jerusalem
- 1999 – 2005 Member of the Disciplinary Committee
Netanya Academic College
- 1985 – 2000 Coordinator and Manager
Wolfson Fund for Economics and Business Administration in memory of Sir Isaac Wolfson, Grants and Research Fund. Economics Department and the School of Business Administration (MBA)
Bar-Ilan University
- 1984 – 1988 Research Assistant on receipt of Grants for Excellence
Bar-Ilan University

(b) Professional functions outside universities/institutions

- 2010 - 2014 Director
Menachem Begin Heritage Center
(official nomination by the Prime Minister of Israel)
- 1985 – 2010 Member
Liaison Committee between the Institute of Certified Public Accountants and the Tel Aviv District Tax Office
- 2005 – 2008 Director

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Israel Aerospace Industries (IAI)

Member of the Following Committees:

- Finance and Investments
- Audit
- Prospectus
- Chair of Civilian Aircraft Committee
- Chair of the IAI Subsidiaries Committee

Led the successful initial public offering (IPO) of the aerospace industry in the sum of 1 billion Israeli shekels in 2007 as the Accounting Director and received a certificate of esteem and appreciation from the Chairman of the Board of Directors, Yair Shamir, and CEO, Itzhak Nissan.

1998 – 2005

Member

Economic Committee of Professors Advising the Mayor of Rehovot Concerning the Municipality's Recovery Program

1986 – 2001

Drew up the examinations for the Council of Certified Accountants, Ministry of Justice Academic Coordinator for all examinations, Subject Coordinator, in charge of examinations and a Member of the Examinations Committee. Exams included:

- Introduction to Accounting
- Financial Accounting (Intermediate)
- Intermediate Management Cost Accounting
- Advanced Management Cost Accounting- (Finals)
- Commercial and Labor Law and other Legislation
- Advanced Financial Accounting- (Finals)
- Taxation Law
- General Commercial Knowledge (examination since dropped, with its topics distributed among other exams)

(c) Significant professional consulting

2011-2014

Work in collaboration with the Futures Options Institute (FOI) Ltd and CompuHedge Ltd to implement the new International Financial Reporting Standards (IFRS) and to provide professional services, including Fair

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Value Measurement.

Also consult on various projects for large companies on topics such as exposure management, risk management and hedge accounting.

Client portfolio includes IBM, The Israel Corporation, Israel Chemicals, Bezeq, Machteshim-Agan Co. (ADAMA) and more.

1997-2013 Expert opinions in court

(d) Professional and commercial experience

2001 – 2014 Self-employed CPA

Handled and represented clients before the tax authorities

Consulted in various commercial fields (taxes, labor law, corporate law, accounting, costing, budgeting, management accounting, and economics)

Provided expert opinions in court, preparation of claims, defense statements.

1984 – 2000

Managed practice specializing in tax and accounting.

Preparation of financial statements for non-profit organizations and not-for-profit companies

Ongoing handling of financial statements of self-employed clients including personal reporting, declarations of assets, costings, financial and economic consulting, representation at the tax authorities

Provided expert opinions in court, preparation of claims, defense statements.

1984 – 1985

Accounting and auditing, small-medium sized CPA's office in Tel Aviv

Professional experience in accounting and auditing in private mid-size and family-held companies in the fields of trading, industry, tourism, construction and contractors.

1981 – 1984

Internship at one of the largest accounting firms in Israel, K.P.M.G.

Somekh Chaikin & Co.

Varied experience with public companies in various sectors, including financial institutions (provident and educational Funds), mortgage banks, contractors, holding companies, industrial companies and others. Broad experience in the capital market including preparation of prospectuses for public offerings.

(e) Membership in professional/scientific societies

ARW - Accounting Research Workshop
EFA - European Finance Association
ICPA - Institute of Certified Public Accountants
PET - Public Economic Theory Association
SIFR - Institute for Financial Research

• **Educational activities**

(a) Courses taught

Graduate Courses taught

Advanced Issues in Pricing Global Logistics (Masters degrees in Logistics, Bar-Ilan University)
Analysis of Financial Statements and Corporate Valuations (Bar-Ilan University)
Analysis of Financial Statements (Ono Academic College)
Commercial Law, M.Sc., (Masters in Business Economics, Banking and Capital Markets, Bar-Ilan University)
Cost and Management Accounting Within the Health System (Masters in Public Health and Management of Health Systems, Bar-Ilan University)
Financial Reporting and Management Controls for Accountants (Jerusalem College of Technology)
IFRS 1, MBA for Accountants (Ono Academic College)
IFRS 4, MBA for Accountants (Ono Academic College)
Introduction to Accounting for Lawyers (Jurists) (Netanya Academic College)
Introduction to Finance from Viewpoint of Health Systems Management (Masters Degree in Public Health and Health Management, Bar-Ilan University)
Managing Operations (MBA course) (Jerusalem College of Technology)
Planning and Managing Systems (Bar-Ilan University)
Pricing Global Logistics (Masters in Budgets Within the Health System, Masters in Public Health and Management of Health Logistics) (Management School, Bar-Ilan University)

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Undergraduate Courses taught

Accounting for Non-Profit Organizations (including the Supplementary Year)

Analysis of Financial Statements and Corporate Valuations, Supplementary Year of Accounting (Bar-Ilan University)

Analysis of Financial Statements (Netanya Academic College)

Analysis of Financial Statements (The Jerusalem College of Engineering, a branch of the Haifa Technion)

Basics of Accounting for Land Assessment Students (The Jerusalem College of Engineering, a branch of the Haifa Technion)

Basics of Accounting for Accountants (Interns)

Basics of Accounting for Logistics Students (Bar-Ilan University)

Budgeting in Local Authorities (for the Supplementary Year) (Bar-Ilan University)

Commercial and Labor Law (Netanya Academic College)

Commercial Law for Accounting Students (Bar-Ilan University)

Commercial Law for Accounting Students (Lander Academic Center)

Contract Law for Accounting Students (Bar-Ilan University)

Corporate Law for Accounting Students (Bar-Ilan University)

Cost and Advanced Management Accounting (including Supplementary Year), (Bar-Ilan University)

Cost as Management Tool for Accounting Students (Bar-Ilan University)

Costing, Tools and Methods for Accounting Students (Bar-Ilan University)

Decision Making Tools, Seminar (Bar-Ilan University)

Introduction to Law for Accounting Students (Bar-Ilan University)

Introduction to Legal Theory for Accounting Students (Bar-Ilan University)

Financial Accounting (Intermediate and Advanced), Accounting Students (Bar-Ilan University)

Financial Management in Technology Companies, Department of Management and Inter-Disciplinary Department of Social Sciences (Bar-Ilan University)

Introduction to Accounting for Accounting Students (Lander Academic Center)

Introduction to Accounting for Accounting Students (Jerusalem College of Technology)

Introduction to Accounting and Economics for Business Administration Students (Bar-Ilan University)

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Introduction to Accounting for Business Administration Students (Netanya Academic College)

Introduction to Finance, Department of Management (Bar-Ilan University)

Land Taxes for Land Assessment Students (The Jerusalem College of Engineering, a branch of the Haifa Technion)

Macro Economics (Netanya Academic College)

Management and Pricing in Logistics, the Department of Management and Inter-Disciplinary Department of Social Sciences (Bar-Ilan University)

Micro Economics (Netanya Academic College)

Pricing and Budgeting in Tourism, the Department of Management and Inter-Disciplinary Department of Social Sciences (Bar-Ilan University)

Professional Accounting Seminar (Jerusalem College of Technology)

Professional English for Accounting Students (Jerusalem College of Technology)

Selected Problems in Advanced Financial Accounting (for the Supplementary Year) (Bar-Ilan University)

Taxation Law (Netanya Academic College)

Taxation Law for Land Assessment Students (The Jerusalem College of Engineering, a branch of the Haifa Technion)

• **Awards, Citations, Honors, Fellowships**

(a) Honors, Citation Awards

1990 – 1997 Scholarships for academic excellence
Sir Isaac and Lady Edith Wolfson Fund
\$40,000 (\$5,000 per year)

1990 – 1991 Scholarships for academic excellence
Hebrew University
\$15,000

1984 – 1988 Scholarships for academic excellence and prizes from the Brookdale Fund for Outstanding Masters Degree
Scholarships from the Sir Isaac and Lady Edith Wolfson Scholarships and Research Fund for Economics and Business Administration

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\$25,000

1977 – 1980 Scholarships for academic excellence for undergraduates
Bar-Ilan University and Girls College (Midrasha)
about \$3,000 or \$4,000

• **Referred Publications**

(a) Refereed articles and refereed letters in scientific journals

Gal, Bat-Sheva, 2010. Enhancing Infrastructure Accounting in the
Mediterranean Region, *Accountants International Newsletter*.

Gal, Bat-Sheva, 2010. Sick Law, Work Relationships, *The Accountant*,
(Hebrew), October 2010; 23: 118-123.

Gal, Bat-Sheva, 2009. Mediterranean Program, The Profession and The
Accounting, *The Accountant*, (Hebrew), December 2009; 18: 112-117.

Druck-Gal, Bat-Sheva and Yaari, Varda, 2006. Incumbent Employees'
Resistance to Implementing Privatization Policy, *Journal of Economic
Behavior and Organization* 59(3): 374-405.

Druck-Gal, Bat-Sheva, Eptstein, S. Gil and Nitzan, Shmuel, 2004. Contestable
Privatization, *Journal of Economics Behavior and Organization*, July 2004;
54(3): 337- 387.

Gal, Bat-Sheva, 2003. Absence from Work during Fertility Treatment. *Social
Security*, (Hebrew), August 2003, 64: 59-66.

Druck-Gal, Bat-Sheva, Eptstein, S. Gil and Nitzan, Shmuel, 2002. Rent-Seeking
with Asymmetric Rewards in Privatization Model. *Economic Quarterly*
(Hebrew), April 2002.

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Gal, Bat-Sheva and Rosevitch, Shimon, 1992. Possible Effects of the Cost of Issuing Public Stock. *Bank Quarterly* (Hebrew), December 1992, 243: 108-115.

(b) Unrefereed professional articles and publications

Gal, Batsheva and Rosevitch, Shimon, Accounting Treatment of Intangible Assets in Deferred Expenses, financed by the Cassirer Institute of Accounting Research, Faculty of Management, Recanati Business School, Tel Aviv University.

Exercise booklets, Introduction to the Fundamentals of Accounting, privately published, 2013, 1-190. (Note: Every year a new booklet is issued, updated in accordance with the publication of new accounting regulations, including new tests for accounting courses).

Exercise booklets, Accounting: IAS 16, 20, 36, 38 & 40, privately published, 2013, 1-180. (Note: Every year a new booklet is issued, updated in accordance with the publication of new accounting regulations, including new tests for accounting courses).

Course booklets for each accounting standard.

(c) Citations

Cited in Gil S. Epstein and Shmuel Nitzan. 2007. *Endogenous Public Policy and Contests*.

February 27, 2005 Verdict 1059/98 (Tel Aviv-Jaffo), Zinomental v. Assessment Official (Income Tax).

• **Research Grants**

2010 – 2013 Research Grant, Ono Academic College, 30,000 NIS (\$8,571).

2007 – 2009 Research Grants, Morris and Beatrice Glazer Research Fund for Accounting, including finance for attendance at conferences in Bern, Switzerland; Stockholm, Sweden and Bergen, Norway, about \$7,000.

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- 2007 – 2009 Research Grants, Business School, Lander Institute, Jerusalem, about \$4,000.
- 2000 – 2005 Research Grants, Netanya Academic College, including finances for mobile computer and attending a conference at Duke University, Durham North Carolina, USA, about \$12,000.
- 1992 – 1993 Research Grant, Cassirer Institute for Accounting Research, Management Faculty, Recanati Business School, Tel Aviv University, \$9,000 shared with Shimon Rosevitch.

• **Present Academic Activities**

(a) Research in progress

2013 - Gradual, multi-stage outsourcing of Israel Defense Forces' healthcare

2008 - 2013: Factors, Findings and Conclusions

Expected date of completion – April 2014

2013 - Possible effects of the cost of issuing public stock in recent years

Expected date of completion – September 2014

• **Additional Information**

Presentation of programs on radio station Kol Chai on privatization and its implementation (2 programs) and tax law – family taxation (2 programs). Each program is 30 minutes long and is part of the University Broadcasts program.

Articles on economics, accounting and law in the economics and other sections of the general press.