

ACADEMIC CURRICULUM VITAE

Personal details

Name: Herzel Patal

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1. Academic Education

The institution's gives the title	Subject	Degree or Professional License	Date of Award
The Council of the Higher Education ("MALAG")	Accounting	Professor of Practice	2002
Ministry of Justice	-	C.P.A	1980
Bar Ilan University	Economics	M.A	1978
Bar Ilan University	Accountancy	Completion Year	1974
Bar Ilan University	Economics-Accountancy	B.A	1974

Title of Master's Thesis: The influence of a progressive direct tax structure during an inflationary era on The real disposable income of individuals in Israel : 1964 – 1974

Names of supervisors: Dr. Moshe Mandelbaum (prof.) (The former -governor of Bank of Israel) and Dr. Jacob Rozenberg (prof.)

2. Academic Appointment

Period (dates)	Name of Institution	Department	Rank/Function
10/2020 -	The College of Management Academic Studies	Accounting	Senior Lecturer
10/2016 – 9/2020	JCT [Jerusalem College of Technology]	Management	Senior Lecturer
10/2010 – 9/2016	JCT	Management	Dean of the Faculty of Business Administration [The Founding Dean]
10/2008 - 9/2010	JCT	MBA	Head of MBA Program [The Founding of MBA Program]
10/2005 - 9/2014	JCT	Accounting and Information System	Head of Department
7/2003 - 9/2016	Open University	Management	Developing of The Guide Book on Auditing
10/2000 - 9/2015	Tel Aviv University	Accountancy	Senior Lecturer
10/1994 - 6/2000	Tel Aviv University	Accountancy	Lecturer
10/1985 - 9/2005	The college of Management – Academic Studies	The School of Business Administration	Senior Lecturer and Coordinator of The Audit Studies
10/1980 - 9/1985	The College of Management – Academic Studies	The School of Business Administration	Lecturer

3. Relevant Non-academic Employment

Period (dates)	Name of Institution	Rank/Function
2013 - 2016	Auditors' Council	Representative of the MALAG on the Auditors' Council
2005 - 2016	Auditors' Council	Member of the examination committee
2004 - 2016	Auditors' Council	Member of the Quality Examination Committee of The Final Examination on Auditing
1993 - 2016	Auditors' Council	Editor of the Answers for The Final Examination on Auditing
1982 - 1993	Auditors' Council	Examiner on the topic "Financial Management"
1980 - 2005	Patal & Ginzburg, C.P.A	Management Partner of the Firm (familiar office)
1979 - 2018	Institute of Certified Public Accountants in Israel	Professional Secretary of the Institute
2018 - Today	Institute of Certified Public Accountants in Israel	Professional Secretary of the Ethics Committee
2018 - Today	Institute of Certified Public Accountants in Israel	Member of the Professional Council

4. Awards and Honors for Academic or Professional Achievement

Year	Name of Institution	Occasion
2006	JCT [Jerusalem College of Technology]	Letter of Appreciation – From The Rector of JCT for Teaching Excellence
2003	Institute of Certified Public Accountants in Israel	The Institute Prize – For my paper "Financial Instruments – Audit and Accounting Aspects"
11/2002	Institute of Certified Public Accountants in Israel	Letter of Appreciation – From The Chairman of Ethics committee
5/2001	Institute of Certified Public Accountants in Israel	The Institute Prize – For The new edition of my book "Auditing"
9/2001	College of Management – Academic Studies	Letter of Appreciation – From The Dean of The School of Business Administration
11/2000	College of Management – Academic Studies	Letter of Appreciation – From The Dean of The School of Business Administration
11/1999	College of Management – Academic Studies	Letter of Appreciation – From The Dean of The School of Business Administration
5/1999	College of Management – Academic Studies	Letter of Appreciation – From The Dean of The School of Business Administration
1999	Tel Aviv University	Letter of Appreciation – From The Vice Dean of The Faculty of Management – Outstanding Lecturer
1995	Tel Aviv University	Certificate of Appreciation - From The Dean of The Faculty of Management – Outstanding Lecturer

5. Research and Development Activities:

My work focuses on the comparative research of auditing standards, published by the world's leading professional bodies, such as International Federation of Accountants (IFAC), which engaged in International Auditing and Professional Ethics Standards development and by The Institutes of Certified Public Accountants in Great Britain, United States, Canada, Australia, Holland, etc.

At my research I also examine the implementation and implication of the regulations on accountancy.

6. Publications

6.1 Papers

1. *The Stabilizing Aspects of the Tax System*

Roeh Haheshbon, Volume 32, 9-10 (329-330), June 1982 (PP. 317-326), H. Patal.

2. *The Tax System and the Disposable Income during the 1977 – 1981 Inflationary Period*

The Economic Quarterly, Volume 31, December 1984 (PP.463 – 468), H. Patal.

3. *Thou Shall Not Put a Stumbling before the CPA*, Roeh Haheshbon, Volume 37,5 (357),

October 1988 (PP.517), H. Patal.

4. *Israeli Financial Statements in the Eyes of the Non – Israeli Beholder*

The Institute of Certified Public Accountants in Israel 1991 Year Book, (PP.91-97),
Chaim Aschheim and H. Patal.

5. *The Institute of Certified Public Accountants in Israel*

The Institute of Certified Public Accountants in Israel 1991 Year Book,
(PP.221-245), C. Aschheim and H. Patal.

6. *Review of the Rulings in the "Bankers' Trial" And Its Implications for the Professional*

Roeh Haheshbon, Volume 43, 2(390), April 1994 (PP. 125-133), H. Patal.

7. *Should CPA'S be Allowed to Advertise?*

Roeh Haheshbon, Volume 43, 3(391), June 1994 (PP. 300-306), H. Patal.

8. *The Effect of Taxation and of Inflation on Interest Rates*

Roeh Haheshbon, Volume 44,6 (400), December 1995 (PP.619-622), H. Patal.

9. *Auditor's Responsibility in Predicting "Going Concern" Problems – Opinion 58 of The Institute of Certified Public Accountant in Israel and Its Effect on Auditor's Opinion*

Roeh Haheshbon, Volume 45,1 (401), February 1996 (PP.26-31), H. Patal, S. Weinstein,
Z. Nachmias.

10. *The Essence of an Accountants' Task and His Professional Responsibilities*

- Roeh Haheshbon, Volume 46,5 (411), October 1997 (PP.539-544), Z.A Talmon, H. Patal.
11. *Frauds and Errors – Everything about the Professional Commitment and Legal Duties of The Auditors*
Roeh Haheshbon, Volume 49,5 (429), October 2000 (PP.522-535), H. Patal.
 12. *Frauds and Errors – To Whom Do Auditors Report?*
Roeh Haheshbon, Volume UME 49,6 (430), December 2000 (PP.645-650),
H. Patal.
 13. *Permissible Publication and Prohibited Advertisement for Accountants Pursuant to The Amendment of Accountant Regulations (Inappropriate Professional Conduct), March 2001*
Roeh Haheshbon, Volume 50, 4 (434), August 2001 (PP. 340-346), H. Patal, Y. Patal –Raich.
 14. *The objective of Financial Statements Audit and general auditing principles*
Roeh Haheshbon, June 2002 (PP. 138-144), H. Patal.
 15. *Quantitative Model for the Evaluation of Audit Risks in Audit Planning*
College of Management – Academic Studies Press, July 2002 (PP. 243-259),
H. Patal.
 16. *Other Information in Documents Containing Audited Financial Statements*
Roeh Haheshbon, September 2002 (PP. 231-235), H. Patal, A. Inbar, M. Arad, I. Kane.
 17. *Financial Instruments – Audit and Accounting Aspects*
Roeh Haheshbon, December 2002 (PP. 365-385), H. Patal, Y. Piatcovsky.
 18. *Independence – Regulation of 2003*
Roeh Haheshbon, June 2003 (PP. 124-135), H. Patal, Z.A Talmon.
 19. *Initial Engagements – Opening Balances*
Roeh Haheshbon, December 2003 (PP. 363-372), H. Patal, Z.A Talmon.
 20. *The Auditor's Responsibilities Relating to Laws and Regulations in an Audit of Financial Statements*
Roeh Haheshbon, Marc 2004 (PP. 5-16), H. Patal, Z.A Talmon.
 21. *End of Linking the Financial Statements to the Inflation*
Roeh Haheshbon, December 2004 (PP. 355-357), H. Patal, Z.A Talmon.
 22. *Auditor's Right to Lien the Documents of his client*
Roeh Haheshbon, Marc 2006 (PP. 7-10), H. Patal, Y. Rich.
 23. *The Twilight of Auditing Standard 66 – Auditing at computing and Information System Environment*
Roeh Haheshbon, September 2006 (PP. 249-257), H. Patal, Y. Orbach.

24. *Independence – Analyses Between the IFAC's Code of Ethics 2007 and the Israeli Regulation 2008*

Roeh Haheshbon, June 2007 (PP. 114-127), H. Patal, Y. Eeden.

25. *The Critical Importance of Sufficient Appropriate Audit Evidence*

Roeh Haheshbon, December 2008 (PP. 125-118), H. Patal.

26. *Using the Work of an Expert*

Roeh Haheshbon, April 2009 (PP. 109-115), H. Patal, Y. Rich.

27. *Being Fair with the Equity*

Roeh Haheshbon, October 2009 (PP. 96-103), H. Patal, Y. Rich.

28. *Panel - Wisdom of Auditing*

Roeh Haheshbon, February 2010 (PP. 96-101), H. Patal, A. Berger, I. Kane, A. Solgnik.

29. *Auditor, not A Detective - The Auditors' responsibility in the post Enron era.*

Roeh Haheshbon, September 2012 (PP. 90-97), H. Patal, Y. Rich.

30. *E – commerce Statement, Statement 95 on audit in e-commerce has been nullified. Relevant risks are mentioned in Statement 93*

Roeh Haheshbon, March 2015 (PP. 62-66), H. Patal, Y. Orbach.

31. *Plan on, Plan out, Planning the external audit is relevant and significant. Anew planning model explained in the article*

Roeh Haheshbon, September 2015 (PP. 72-83), H. Patal, T. Patal, I. Patal - Reich.

6.2 Short articles

1. *Appointment of an Auditor in a Company, under the Company's Laws*

Roeh Haheshbon, June 1993 (PP. 261-263), H. Patal, N. Zichlinsky

2. *The Auditor's Behavior When Encountering a Difference of Opinion With a Client.*

Roeh Haheshbon, August 1993(PP. 388-391), H. Patal, N. Zichlinsky

3. *Analytical Review*

Roeh Haheshbon, October 1993 (PP.489-492), H. Patal, N. Zichlinsky

4. *Internal Control*

Roeh Haheshbon, December 1993 (PP. 598-601), H. Patal, N. Zichlinsky

5. *Due Diligence*

Roeh Haheshbon, February 1994(PP. 98-103), H. Patal, N. Zichlinsky

6. *Going Concern*

Roeh Haheshbon, April 1994 (PP. 262-264), H. Patal, N. Zichlinsky

7. *Comfort Letter*

- Roeh Haheshbon, June 1994 (PP. 384-391), H. Patal, N. Zichlinsky
8. *The Examination of Prospective Financial Information*
Roeh Haheshbon, August 1994 (PP. 512-519), H. Patal, N. Zichlinsky
9. *Securities Regulation (Underwriting) – 1993*
Roeh Haheshbon, October 1994 (PP. 644-646), H. Patal, N. Zichlinsky
10. *The Board of Director's Report and the Auditor's Responsibility*
Roeh Haheshbon, December 1994 (PP. 757-763), H. Patal, N. Zichlinsky
11. *Proper Disclosure in the Annual Financial Statements*
Roeh Haheshbon, February 1995 (PP. 102-105), H. Patal, N. Zichlinsky
12. *Reporting To the Administrative Agencies*
Roeh Haheshbon, April 1995 (PP.239-249), H. Patal, N. Zichlinsky
13. *Audit of the Financial Statements of Insurance Companies*
Roeh Haheshbon, June 1995 (PP. 350-352), H. Patal, N. Zichlinsky
14. *Personal Liability and Joint Liability of the C.P.A and His Partners*
Roeh Haheshbon, August 1995 (PP. 450-451), H. Patal
15. *The Partnership's (C.P.A) Liability to Its Clients*
Roeh Haheshbon, October 1995 (PP. 556), H. Patal
16. *Other Information in Documents Containing Audited Financial Statements*
Roeh Haheshbon, December 1995 (PP. 667-669), H. Patal
17. *Audit in Industry and Special Corporations - Banks*
Roeh Haheshbon, February 1996 (PP. 89-90), April 1996 (PP. 218-222), June 1996 (PP. 348-350), H. Patal
18. *Audit in Industry and Special Corporations – Local Authorities*
Roeh Haheshbon, August 1996 (PP. 444-449), October 1996 (PP. 576-584), December 1996 (PP. 719-705), H. Patal.
19. *Audit in Industry and Special Corporations – Non Profit Organization*
Roeh Haheshbon, February 1997 (PP. 107-119), H. Patal, N. Shtern
20. *Securities Regulation (Immediate and Periodic Reports) – 1997*
Roeh Haheshbon, April 1997 (PP. 247-250), H. Patal
21. *The Essence of the CPA'S Profession and Its Objectives*
Roeh Haheshbon, June 1997 (PP. 350-351), H. Patal
22. *Audit in Industry and Special Corporations – Cooperative Society*
Roeh Haheshbon, August 1997 (PP. 488-495), October 1997 (PP. 641-646), December 1997 (PP. 786-788), H. Patal, N. Shtern
23. *Audit in Industry and Special Corporations –Units Trust*
Roeh Haheshbon, February 1998 (PP. 106-109), H. Patal, N. Shtern
24. *Audit in Industry and Special Corporations – Units Trust*

Roeh Haheshbon, April 1998, (PP. 358-360), June 1998,(PP. 413-415), August 1998 (PP. 556-565), December 1998 (PP.865-871) H. Patal, N. Shtern, Y. Piatcovsky

25. *Modified Regular CPA'S Report*

Roeh Haheshbon, October 1998 (PP. 701-704), H. Patal

26. *Audit in Industry and Special Corporations - Banks*

Roeh Haheshbon, February 1999 (PP. 123-127), April 1999 (PP. 261-267), October 1999 (PP. 695-696), December 1999 (PP. 817-820), February 2000 (PP. 109-111), April 2000 (PP. 236-238), June 2000 (PP. 360-362) H. Patal, S. Zamir, Y. Piatcovsky

27. *Audit in Industry and Special Corporation – Insurance Companies*

Roeh Haheshbon, June 1999 (PP. 412-419), August 1998 (PP. 546-550), October 1999 (PP. 685-687), December 1999 (PP. 811-814), October 2001 (PP. 535-540), B. Gabai, H. Patal

28. *Selected Issues in the Companies Law – 1999*

Roeh Haheshbon, April 2000 (PP. 229-231), June 2000 (PP. 354-356), August 2000 (PP. 489), October 2000 (PP. 614- 617), February 2001 (PP. 91-92), April 2001 (PP. 190-192), June 2001 (PP. 294-296), August 2001 (PP. 414-416), H. Patal, N. Shtern

29. *Audit in Industry and Special Corporation – Construction Contracts*

Roeh Haheshbon, October 2000 (PP. 618-620), December 2000 (PP. 747-751), February 2001 (PP. 85-89), H. Patal, S. Zamir, Y. Piatcovsky

30. *The Possible Modifications of Regular CPA'S Report*

Roeh Haheshbon, February 2001 (PP. 94-95), H. Patal

31. *Financial Statement at Cooperative Society*

Roeh Haheshbon, June 2002 (PP. 210-212), H. Patal, N. Shtern

32. *Tag List for Financial Instruments*

Roeh Haheshbon, December 2002 (PP. 453-454), H. Patal, N. Shtern

33. *Events in Auditing and its Implication on Auditing and Auditor's Report*

Roeh Haheshbon, Marc 2003 (PP. 88-90), June 2003 (PP. 214-215), September 2003 (PP. 343-344), H. Patal, I. Morad, I. Cohen

34. *The Implication of Unconsolidation of Subsidiary on Auditor's Opinion*

Roeh Haheshbon, December 2004 (PP. 474-475), H. Patal, Y. Rich

35. *Auditing Procedures at Foreign Operation*

Roeh Haheshbon, December 2004 (PP. 450-451), H. Patal, Y. Piatcovsky

36. *Independence – Guidance form The Institute of Certified Public Accountants in Israel*

Roeh Haheshbon, September 2005 (PP. 313-320), H. Patal, Y. Rich

37. *Independence – Regulation 2003*

Roeh Haheshbon, December 2005 (PP. 411-414), H. Patal, Y. Rich

38. *Independence - Guidance form Securities Exchange in Israel*

Roeh Haheshbon, Marc 2006 (PP. 7-10), H. Patal, Y. Rich

39. *Going Concern at Non Profit Organization*

Roeh Haheshbon, June 2006 (PP. 212-213), H. Patal, Y. Rich

40. *Financial Instruments*

Roeh Haheshbon, September 2006 (PP. 339-341), H. Patal, Y. Rich

41. *Preparation towards IFRS*

Roeh Haheshbon, February 2007 (PP. 126-127), H. Patal, Y. Rich

42. *IFRS - Measurement, Evaluation and Discovering.*

Roeh Haheshbon, April 2007 (PP. 148-149), H. Patal, Y. Rich

43. *Implementation of IFRS*

Roeh Haheshbon, June 2007 (PP. 144-145), H. Patal, Y. Rich

44. *Starting IFRS –Game's Rules*

Roeh Haheshbon, August 2007 (PP. 144-146), H. Patal, Y. Rich

6.3 Books

Auditing, Tel-Aviv, Peles press:

* Volume I – II – **Introduction** - 7th edition 2018 (2,260 PP.), H. Patal.

* Volume III – IV – **Advanced** - 6th edition 2009 (2,564 PP.) , H. Patal.

7. Public Service

2018 – Today - Professional Secretary of the Ethics Committee of the Institute of CPA in Israel (AICPA)

2018 – Today - Member of the Professional Council of the AICPA

1979 – 2018 - Professional Secretary of the AICPA

1993 - 2016– Auditors' Council - Editor of the Answers for the Final Examination on Auditing

2004 - 2016 – Auditors' Council - Member of the Quality Examination Committee of the Final Examination on Auditing

2005 - 2016 – Auditors' Council - Member of the Examination Committee

2013 - 2016 – Auditors' Council - **Representative** of the MALAG

1982-1993 – Auditors' Council - Examiner on the topic "Financial Management"