

Shenhav Malul, May 2022

CURRICULUM VITAE

Certified Public Accountant, Shenhav Malul

Personal Details

Ben Gurion University of the Negev, Beer Sheva

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Date of birth: 20.8.1989

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Education

Post-Doc, 2021-2022 Reichman University with Dr. Guy Hochman, Head, MA Program in Behavioral Economics. In addition, towards two collaborations during the year as a visiting researcher in Canada.

PhD, 2018–2021 Ben-Gurion University of the Negev, full time doctoral student, Faculty of Management, Internal doctoral student, Negev and Rothschild Fellowship. Field of research: Accounting and actuarial. Enrollment for doctoral studies in October 2018, submission of research proposal in September 2019, Submission of research December 2021.

MA, 2015-2017 Ben-Gurion University of the Negev, Master's degree in Business Administration, specialization in finance and insurance – with outstanding honors (**Cum Laude**).

2014 Obtaining an accountant's license from the Board of Accountants.

2011 ONO Academic College - completion year for Accounting Council Exams – successful completion of exams.

BA, 2008-2010 ONO Academic College, Kiryat Ono, Bachelor of Business Administration, full accounting specialization. Dean's Excellence Award two years in a row. Additional secondary specialization in information systems analysis.

Employment History

Pedagogical employment

2020- Today: Lecturer in the Actuarial and Risk Management Program at Ben-Gurion University for courses in actuarial.

2018-Today: Lecturer Department of Public Policy & Business Administration, Ben-Gurion University of the Negev, Beer-Sheva.

2017-2018: Teaching Assistant and Instructor, Ben Gurion University in Beer Sheva.

2017-2018: Teaching faculty, Sami Shamoon College of Engineering, Beer Sheva.

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- 2014-2017: Lecturer, External Examination Courses, Statistics Israel Finance and Accounting Authority.
- 2014-2017: Lecturer, Transition to Self-Management Local Government, Accompanying CPA throughout the country, accounting training, budgets and Office Systems.
- 2010-2017: Lecturer, Business Administration Certificate, The Capital Market and full preparation for Accounting Examinations Type 1,2,3 and CPA Examinations: Tax Consulting and Senior Wage Accounting, College of Management.

Courses Taught

Actuarial and Risk Management Program (Ben Gurion University, Department of Business Administration): Pension Risk Actuary, Life Risk Actuary, Funded Actuary.

Department of Business Accounting: Taxes and Necessary Payroll Literacy (a new course initiated by me for the Department of Business Administration).

Executive Statistics. Introduction to Management Statistics.

Department of Public Policy: Tax Issues and International Taxation (a new course initiated by me for the Department of Public Policy).

Accounting Employment

- 2016-2018: Foundation of Accounting and Business Consulting Partnership "Yated Accounting"

Professional Activities:

- a. Accounting, monthly and yearly reports supervision.
- b. Wage Supervision - Reviewing wage laws for each client, conducting explanatory meetings and guiding clients.
- c. Representation and handling with the authorities – business registration, reports, negotiations with the authorities.
- d. Annual reports and capital statements submissions - reports submissions to the firm's clients.

Partnership was disbanded due to enrollment for doctoral studies as an internal doctoral student.

- 2012-2015: CPA, CPA Office Yigal Maymon Co., external auditing for companies and submission of reports, managing a team of accountants, internal auditing of local councils, calculating wages for large and complex companies.
- 2010-2012: Internship, Ziv Haft CPA Office BDO (big 4), specialization in Full Auditing of Companies.

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Awards, Citations, Honors, Fellowships

2022: Outstanding Doctoral Award named after the late Prof. Ayala Malach-Pines. Faculty of Management, Ben Gurion University of the Negev.

2022: Dean's Award for PhD, Ben-Gurion University of the Negev.

2018: The Arian de Rothschild Fellowship for doctoral students.

2018: The Negev Zin Doctoral Fellowship of Excellence (Kreitman School).

2018: Certificate of Honors (During Master's Degree Level 1).

2010: Social Engagement Scholarship (During BA studies).

2010: Certificate of Excellence (Dean's Excellence Award during BA studies year 2).

2009: Certificate of Excellence (Dean's Excellence Award during BA studies year 1).

Research grants (being reviewed)

2022: Ministry of Science and Technology

"A Practical Model for Digital Transformation as a Tool for Reducing Inequality in Higher Education Among Conservative Populations: Case Study of the Ultra-Orthodox and Arab Societies in Israel"

Main Researchers: CPA Shenhav Malul, Dr. Achiya Elyasaf, Dr. Tehila Kalagy, Dr. Eliran Solodoha.

2022: National Insurance Institute

"Adjusted pension model for the ultra-Orthodox population in Israel: Development " and policy implications".

Main Researchers: CPA Shenhav Malul, Dr. Guy Hochman, Dr. Tehila Kalagy, Prof. Rami Yosef.

2021: The Edmond de Rothschild Foundation

"Social Mobility among Conservative Populations: Technological (In)accessibility of the Ultra-Orthodox Population in the Academic Space during the Coronavirus Crisis".

Main Researchers: CPA Shenhav Malul, Dr. Eliran Solodoha, Dr. Tehila Kalagy.

*The submitted research proposal is not in the field of the Ph.D., but a request for a new research funding in collaboration with Dr. Tehila Kalagy and Prof. Rami Yosef.

Scientific publications

Publication

1. Gavios, I^{PI}, Kalagy, T^{PI}, **Malul, S^{PI}** & Yosef, R^{PI}. (2022). Considering A new system of Tax benefits for the Israeli pension market. *Israel Economic Review*.¹
2. Gavios, I, Kalagy, T, **Malul, S** & Yosef, R. (2021). Calculating the route of tax benefits in Israel's pension market. *Rivon-Lekalkala* 65(1-2), 7-38².

¹ כתב עת של סקר בנק ישראל (רשימת ות"ת; Q1).
² רבעון לכלכלה-Q1 רשימת ות"ת

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My contribution to the research: In this research I am the primary researcher in charge of data collection, analysis and research writing under the guidance of the faculty involved in each study.

As is customary, publication of research is according to the order of the researchers' surnames.

Under review

1. **Malul, S^{PI}**, Gaviious, I^{PI}, Kalagy, T^{PI} & Yosef, R^{PI}. Pension increase by redistributing the budget granted for pension tax benefits, *Journal of Public Economics* (A*).

Editing for publication

1. **Malul, S^{PI}**, Gaviious, I^{PI} & Yosef, R^{PI}. Actuarial calculation: Neutralization of the changes effect in the capitalization interest rate through management assumptions, *Journal of finance* (Q1).
2. **Malul, S^{PI}**, Gaviious, I^{PI} & Yosef, R^{PI}. The effect of the transition to actuarial measurement on profit management, *Journal of accounting & economics* (Q1).

Research in progress

1. A Practical Model for Digital Transformation as a Tool for Reducing Inequality in Higher Education Among Conservative Populations: Case Study of the Ultra-Orthodox and Arab Societies in Israel With Dr. Achiya Elyasaf, Dr. Tehila Kalagy, Dr. Eliran Solodoha.
2. Adjusted pension model for the ultra-Orthodox population in Israel: Development and policy implications With Dr. Guy Hochman.
3. The perception of pensions among the ultra-Orthodox and the Arabs With Dr. Tehila Kalagy.

Conferences (Upcoming conferences and seminars)

1. The Israeli Association of Regional Sciences in collaboration with the Sapir Academic College, April 2022. The article presented: The effect of actuarial assumptions on the obligations to terminate an employer-employee relationship.
2. Israeli Association of Regional Sciences February 2021. The article presented: An Effective Distribution of the Pension Tax Incentives Budget A Suggestion for an Applicable Model.
3. EFA Doctoral Events - 19 August 19th, 2020, Helsinki, Finland.
4. Israel Society of Economics - The Hebrew University of Jerusalem, June 2020.
5. Israeli Association of Regional Sciences in collaboration with Adelson School of Entrepreneurship - Interdisciplinary Center, Herzliya February 2020. The article presented: Recalculating the Tax Benefits in Israel's Pension System.

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Seminar presentations at universities and institutions

1. 2022, Ono Academic Campus. The effect of the transition to actuarial measurement on profit management [Invited Seminar].
2. 2021, Ben Gurion University in the Negev. An Empirical Investigation of the Transition to an Actuarial Valuation of the Liability for Severance Pay in Companies [Invited Seminar].

Community Volunteering

2019 – today

Mafteach Center

Mafteach Centers operate on behalf of the Ministry of Labor and Social Welfare. The centers deal with job guidance for the ultra-Orthodox sector. At this center, I provide personal guidance and professional counseling regarding the acquisition of academic education and course for studies and employment through holding postgraduate open doors days, supervising candidates, and opening special workshops.

2018 – today

Social Equality Center

The Ministry of Social Equality is a government body dedicated to promoting social equality in Israel. In this center, I am involved in promoting the ultra-Orthodox population, preventing dropout from Institutions of Higher Education and mapping barriers among the ultra-Orthodox population.

2018 – today

Start Up

The Start-Up is an opportunity center for young people aged 18-35 in Beer Sheva. At this center, I am engaged in voluntary activities connecting young people from different sectors such as the ultra-Orthodox and the Arab sectors, whose representation in the higher education institution is lower, to those institutions and opening dedicated workshops for them.

Facultative Volunteering

Mentoring Program for New Doctoral Students - As part of my Rothschild Fellowship, I chose to launch a program in the Faculty of Management as part of my volunteering activity. The program includes the supervision of new doctoral students by mentors (senior doctoral students) to assist them in their personal and professional progress on their way as doctoral students.

The mentors will assist doctoral students, applying their experience and knowledge, through a number of meetings on a variety of topics such as: getting to know the faculty and officials, doctoral fellowships, building a literature review according to advanced

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journals, performing statistical tests and analyzing outputs in SPSS software, conferences and presenting research and more. Volunteering is approved by the program and was submitted to Dr. Dina Wan Day Chairwoman of Research Students for approval and distribution.

The program opening was scheduled for this semester, but postponed due to the Covid-19 crisis.