Curriculum Vitae Davit Jalaghonia



Place of Birth: Abkhazia, Gali, Lower Bargains

Date of Birth: March 3, 1962

Place of residence: Legal address: Sokhumi, Mayakovsky 17. Actual: Gldani, 6 m / r, 10

blocks. B.133, phone: +995577170708 E-mail: dato.jalagonia@gmail.com

Education:

- ➤ 2012, 20 February DIPLOMA: INTERNATIONAL FINANCIAL REPORTING STANDARDS (Gerry Carter, CEO of the ICFM (INSTITUTE OF CERTIFIED FINANCIAL MANAGERS) Reg N IAS 351135);
- ➤ 1997-1999 Postgraduate of Economic Research Institute of the Russian Agricultural Academy;
- ➤ 1990-1991 Postgraduate of Ivane Javakhishvili Tbilisi State University Branch of Sokhumi.
- > 1980-1984 Gorky State University, Faculty of Economics. Specialty: "Accounting and analysis of agricultural activities", diploma: IIB № 259710 st. Sokhumi, graduated with honors
- ➤ 1969-1979 Lower Barghes (Gali, Abkhazia) High School, graduated with Honors;

Courses / trainings

- ➤ for attending the online training in ISA Audit Training HAT Audit Practice Manual; December 2020;
- ➤ Training of Trainers of International Standard on Financial Reporting for SMEs; December 6,7,13,14,15, 2018; Tbilisi, USAID; CFRR; SavvY Consulting; SARAS; (Certificate);
- ➤ NATIONAL INITIATIVES FOR STRENGTHENING ACCOUNTING EDUCATION; CFRR; On 21-22 June 2017 in Tbilisi, Georga; (Certificate);

- is registered as associate of the Institute of Certified Financial Managers (Gerry Carter, CEO of the ICFM (INSTITUTE OF CERTIFIED FINANCIAL MANAGERS)); Reg № 1003 www.icfm.org.ua www.icfm.ge; 23 February 2012; (Certificate);
- ➤ 15th Anniversary International Conference "Professional Achievements and New Challenges" (Georgian Federation Of Professional Accountants And Auditors); December 15-16, 2011; (Certificate);
- ➤ Has successfully completed the special course on Financial Management and Banking Accounting (Banking Education Center, LTD); January 11–24, 2010; (Certificate);

Scientific degree and rank:

- ➤ Candidate of Economic Sciences; Diploma: KT № 005538, Tbilisi Moscow;
- Professor of Sokhumi State University since 2013;
- ➤ 2009 Full Professor of Sokhumi State University;
- ➤ 2006 Associate Professor of Sokhumi State University;
- ➤ 2005 Assistant.

Work experience:

- ➤ 2021 Speaker of the Representative Council (Senate) of Sokhumi State University
- ➤ 2019 present Dean of the Faculty of Business and Social Sciences of Sokhumi State University;
- ➤ 2008-2019 Dean of the Faculty of Economics and Business of Sokhumi State University;
- ➤ 2007-2008 I.e. Javakhishvili TSU Deputy Head of the Study Process Management Department of Sokhumi Branch Economics and Business Faculty;
- ➤ 2004-2007 Iv. Javakhishvili TSU, Deputy Dean of Faculty of Economics at Sokhumi Branch, Head of Educational Program, Associate Professor, Associate Professor;
- ➤ 1991-2004 Iv. Teacher of the Department of Examination, Control and Economic Activities of Sokhumi Branch of Javakhishvili Tbilisi State University;
- ➤ 1989-1991 Iv. Javakhishvili TSU Assistant Director of Economics and Management Department of Sokhumi Branch;
- ➤ 1987-1989 Senior Engineer of Scientific-Research Sector of Abkhazian State University;

Scientific community, academy membership:

Since 2019 - Member of the Academy of Education Sciences

Since 2005 – present Member of Abkhazian Academy of Sciences

Military obligation:

1984-1986 Military Obligation, Germany;

Main areas of research research:

Accounting, Audit, Taxation

Works, Publications, Books:

Has published about 70 scientific-practical works on accounting, auditing, taxation.

Handbook, book

- ➤ International Accounting Standards, Part I, Handbook 2011, 355 pages;
- ➤ All about cash register and cash registers, (co-authored) Publishing Business Business 2006, 128 pages;
- Explanatory Dictionary of Accounting, Publishing Business Courier 2006 120 pages;
- Accounting, Manual (co-authored), Publishing Business Courier 2006 364 pages;
- ➤ Bookkeeping, IAS Practice, Manual (Co-authored) Business Courier 2003 306 pages; Participation in scientific forums for the last 10 years
- ➤ Higher education system in a pandemic: Challenges, Perspective; Theme of the conference: "Modern paradigms of public administration" II International Scientific-Practical Conference, November 12, 2020 Lviv, (Ukraine); The conference was held in an online format:
- Modern aspects of financial accounting and quality assurance; Theme of the conference: "Improving the quality of financial accounting and auditing in Georgia." Joint two-year project of the Accounting, Reporting and Auditing Supervision Service of the Ministry of Finance of Georgia (saras.gov.ge) and the Hellenic Financial Accounting and Auditing Standards Supervisory Board (HAASOB). December 18, 2020, St. Tbilisi Georgia); The conference was held in an online format
- ➤ Peculiarities of state grants accounting with international and national standards Basic accents of accountant professional certification in new regulations; Development Economics and Innovations: challenges, solutions ways; Collection of materials of the 4th International Scientific-Practical Conference (29-30 September 2017); Sokhumi State University, Tbilisi 2017; P. 169-173; (With cohesion);
- ➤ Internal Audit in the Risk Management System of the Enterprise, II International Scientific-Practical Conference, "Theory and Practice of Modern Management", Tbilisi, 3-4 May, 2017;
- ➤ Features of State Grants Accounting by International and National Standards, Contemporary Economic Situation of Georgia and its Development Prospects, Proceedings of the International Scientific-Practical Conference; National Academy of Sciences of Abkhazia; Tbilisi, 4 April 2017; P. 26-34; (With co-authorship);
- ➤ The perspective of harmonization of financial tax accounting in Georgia, II Міжнародної науково-практичної конференції "СУСПІЛЬСТВО, ЕКОНОМІКА ТА ЕКОНОМІЧНА

CV Davit Jalaghonia

- НАУКА В XXI СТОЛІТТІ", ДВНЗ "Київський національний економічний університет імені Вадима Гетьмана", 21-22 квітня 2017 року; (Раразкиа Ү.D.,);
- Streng Enguri Trading Path in Georgian Abkhazian Relations, Extended Sitting of the Presidium of the National Academy of Sciences of Abkhazia and Scientific -Practical Conference Subject: "Issues of Georgian - Abkhazian Relations - History and Modernity" Batumi 10-11 June, 2016;
- A real nature of the taxes and the actual taxpayer International Scientific-Practical Conference: Business Development in the Global Economy; Georgian Business Academy; Tbilisi 19-20 May, 2016; P. 157-162 (co-authored);
- ➤ Characteristics of managerial accounting in a touristic company, International Scientific Conference; Georgian national university; Tbilisi, 2016 P. 373-378;
- ➤ On Financial and Tax Accounting Harmonization First International Conference: Economic, Legal and Social Problems of Modern Development; Akaki Tsereteli State University (Kutaisi); 2015 November 13-14, p. 75-76;
- ▶ Аудит эффективности в системе государственного финансового контроля. Samtskhe-Javakheti State University is 25 years old; Universal Scientific Conference "Current Issues of Economy and Business" 2015, p. 255-259;
- Aудит эффективности, как механизм управления государственными финансами. XII International Scientific Conference, Education and Economics, Wloclawek-Kaniewo (Poland), 21-24 May, 2015;
- > THE STATE OF ACCOUNTING AND AUDIT IN GEORGIA: PROBLEMS AND PERSPECTIVES
- ➤ Sokhumi State University. International Scientific-Practical Conference on "Actual Problems of Modern Economic Development", 2014, p. 178-183, (companion);
- ➤ Psychological Aspects of improving the efficiency of tax administration
- ➤ Paata Gugushvili Institute of Economics at Ivane Javakhishvili Tbilisi State University International Scientific-Practical Conference on "Current Issues of Economic and Economic Science Development", 2014, p. 295-298 (co-authored);
- ➤ Theoretical and Practical Aspects of Adjusting Entries
- ➤ International Scientific-Practical Conference on "Current Problems of Economics of Post Communist Countries on Modern Stage", Ivane Javakhishvili Tbilisi State University, Paata Gugushvili Institute of Economics, (28-29 June, 2013);
- ➤ "Teaching Some Issues of Problem Solving and Decision Making in the Social Science"
 The Fourth International Conference "Problems of Cybernetics and Informatics"
 Azerbaijan, Baku 2012, (co-authored);
- Financeial and Tax Reporting: Problems and Prospects of their Overcoming

CV Davit Jalaghonia

- ➤ International Scientific-Practical Conference on "Globalization, Modern Problems of International Business and Development Trends", Ivane Javakhishvili Tbilisi State University, 6-7 April, 2012, (co-authored);
- Ministry of Economy and Sustainable Development of Georgia, German International Cooperation Society (GIZ), Seminar, "Green Economics" (Participant), Tbilisi 7 December, 2011;
- ➤ International Accounting Standards: Concepts and interpretations, International Scientific Practical Conference on "Mechanisms for Developing Post-Crisis Economics", Sokhumi State University, Tbilisi, 18-19 November, 2011
- ➤ Georgian Professional Accountants and Auditors Federation (BAF), International Conference on "Professions of Professions and New Challenges", Hotel Sheraton Metekhi Palace, Tbilisi, December 15, 2011 (certificate);
- ➤ Tax Aspects of Leasing Economic Operations, II International Scientific-Practical Conference on Tourism: Economics and Business; Shota Rustaveli State University Faculty of Tourism, June 4-5, 2011, Batumi;
- ➤ Subjects participating in economic relations and their legal status; Organizational Practical Conference on Economic Policy and Business Processes; Georgian Technical University. April 15-16, 2011; Tbilisi;
- Registration of Foreign Currency Operations at Tourism Firm, International Scientific

 Conference Tourism: Economics and Business Nees, Batumi Trabzon, 5-6 June

 2010, Batumi, Sh. Rustaveli State University, Trabzon Black Sea Technical

 University;
- ➤ Methodological Problems of Financial and Tax Accounting Regulation, Sokhumi State University, Scientific-Practical Conference, May-June 2010;
- Goodwill Accounting with International Standards, Sh. International Scientific-Practical Conference dedicated to the 75th Anniversary of the Rustaveli Name-CIO University, on Innovations in Business, 16-17 April, Batumi 2010;

Articles: Last 10 years

- ➤ The prospect of ensuring the continued functioning of the higher education system in a pandemic; International Scientific-Analytical Journal "Business and Legislation"; № July 2 December 2020 Indexed in an international search engine database Google scholar; Referable since 2008; P. 43-53; www. b-k.ge;
- ➤ The Role of Internal Audit for Corruption and Fraud Prevention in the Georgian Public Administration; ERIHPLUS EUROPEAN REFERENCE INDEX FOR THE

- HUMANITIES AND SOCIAL SCIENCES; International peer-reviewed scientificanalytical journal The Economist, Nº4, 2019; Volume XV; P. 136-144;
- Legislative Regulation of Accounting and Auditing in Georgia: Reference and Peer-Reviewed International Scientific-Analytical Journal "Business and Legislation"; Tbilisi.; August 2019; P. 17-35; (Co-authored);
- ➤ On one model for determining the allowable quantity of defective goods; International peer-reviewed scientific and analytical journal Business and Legislation; Tbilisi.; December 2018; P. 17-20; (Co-authored);
- ➤ The role of financial reporting in economic integration processes; International peer-reviewed scientific and analytical journal Business and Legislation; Tbilisi.; December 2018; P. 6-13; (Co-authored);
- ➤ Legal Aspects of Tax Liability for the Heir; International peer-reviewed scientific and analytical journal Business and Legislation; Tbilisi.; 2014, No. 1, p. 29-31; (Coauthored), <u>WWW.B-K.GE</u>;
- ➤ Impact of financial performance on changes in capital of a firm; International peer-reviewed scientific and analytical journal Business and Legislation; Tbilisi.; 2014 № 5; October-December; P. 61-71; <u>WWW.B-K.GE</u>;
- ➤ Impact of financial performance on changes in venture capital; International Scientific-Analytical Journal "Business and Legislation"; 2014 № 5; October-December;
- ➤ Tax aspects of the leased asset; International Scientific-Analytical Journal "Business and Legislation"; 2011; April-May;
- ➤ The role of clustering in regional development; Peer-reviewed scientific and practical journal Taxes; 2010 No. 1 (with co-authorship);
- ➤ Conceptual bases of accounting by international standards; International Scientific-Analytical Journal "Business and Legislation"; 2010; February-Mayert;

Membership of the Scientific Board

- ➤ Since 2018, Chair of the Business Administration Dissertation Board;
- 2010 2016 Chairman of the Dissertation Board of the Faculty of Economics and Business of the CIU

Membership of editorial colleagues

- ➤ From 2011 Member of the Editorial Board of the "Accounting" Journal of Referential and Reviewed Scientific-Practical Journal;
- > From 2008 Member of Editorial Board of "Scientific and Practical Magazine" Business and Law "

- Since 2009 Referential and Reviewed Scientific-Practical Magazine, "New Economist", Member of the Board of Directors;
- 2008 Member of Editorial Board of the series "Economic Series of Economic Sciences"
- ➤ Since 2008 the main editor of the research and reviewing scientific-practical magazine "Taxes";

Educational programs management

Since 2009, Doctoral Program - Business Administration;

Since 2008, Master's Program - Business Administration;

Since 2008, Bachelor's Degree Program - Business Administration;

2005-2008 Master's Program - Accounting, Audit and Control

Leadership of scientific papers:

Head of Doctoral Theses;

Reviewer / Opponent of Doctoral Theses;

Master of papers;

Head of Bachelor's Thesis

Editing the book / collection:

- Many textbook editors;
- > Reviewer of numerous monographs and textbooks.

Basic Courses:

Basics of Accounting - Bachelor's;

Financial Accounting - Bachelor's Degree;

Financial Accounting and Internal Control – Masters;

Taxes and Taxation - Masters;

Accounting and Audit Concepts - Doctorate

State Award

26 December, 2013 - "the youth of education, including the establishment of qualified professionals in the private contribution, productive and active in teaching and research activities of the public" - the Supreme Council of the Autonomous Republic of Abkhazia awarded by the Supreme Council of Honor w Lit;

Knowledge of languages:

Georgian;

Russian;

German - on average

Marital status

Married.

CV Davit Jalaghonia

David Jalagonia

dato.jalagonia@gmail.com

Phone: 577-17-07-08