



GERARDO MENDOZA DELGADO

He obtained a Master's Degree with a Certificate of Advanced Studies in Financial Economics and Accounting 2008-2010, at the School of Business Techniques of the University of Deusto, in San Sebastian, Spain, where he also pursued doctoral studies in Economics and Business Management until 2015. In 2006, he received a Master's Degree in Agricultural Business Management from the National Experimental University of Táchira (UNET), distinguished with an "honorable mention" in his Master's Thesis that deals with Tax Management in Livestock Farms and Accounting Systems applied to Biological Assets. In 1999 he completed a Specialization in Tax Management at the Catholic University of Táchira (UCAT). He finished his Bachelor Degree in Agricultural Business Administration at the Sur del Lago University in Santa Bárbara del Zulia in 1992, where he was distinguished with the "Cum Laude" mention. He also received the title of Higher Technician in Administration of Physical and Financial Resources at the Fermín Toro University College in 1988, and as Technician in Programming and Computer Science at CECITEC in 1987, both in the city of Barquisimeto.

JOB PERFORMANCE

He was an accounting manager and comptroller of several cattle companies in the south of Maracaibo Lake and in Venezuela's plains between 1988 and 1992. He is currently the CEO of Agroinformática and Agrotributos C.A. (Consulting and service companies specialized in the organization of rural registries, agricultural taxation, audit of farms and agricultural accounting located in the western region of Venezuela), since 1994 where he has become an Accounting, cost and audit advisor to several primary livestock organizations and agroindustrial.

He has experience as a direct manager in Cattle Double Purpose Farms in Venezuela, as an adviser and consultant.

He was member of the Technical Commission Team in the Buffalo Dairy Organization (FONDO PROBUL, S.A.) Since 1999 until its forced closure in 2010. He was a collaborator to the TRIBUTUM Magazine's Writing Committee from the Catholic University of Tachira (1996-2006).

He designed the certification in Agricultural Business Management. He imparts the certification at the College of the Veterinary Sciences at the University of Zulia since 2006. Additionally, he teaches the Certification on Management and Administration of Livestock Business at UNET (Catholic University of Tachira) under an agreement with SEMPRO since 2017.

He designed, promoted and carried out the six editions of the Conferences on Agricultural Taxation in Venezuela where more than 100 conferences have been presented between 2004 and 2012 in different cities of Venezuela.

He is an active member of the professional boards of directors of the agricultural companies of Invega group in Carabobo State (since 2017), El Chao group in Zulia State (since 2003), the farm group Bel Corporation in Lara State (Since 2019), among others.

He has strengthened strategic alliances around specialized training in financial and tax issues for agriculture with the NadBio Foundation and the Pidel Program in Yaracuy, since 2018.

PUBLICATIONS

Guest author in the Industry and Services Blog on accounting and agricultural issues directed by the University of Deusto and sponsored by Telefónica in the Basque Country (2005) ii

Author of the book “Livestock Accounting and Livestock costs”. Edited in Mérida, Venezuela, by Librería Sin Límite (2007) - available at www.agroinformatica.net –

He is the author of 4 technical articles on livestock, accounting and agricultural taxation prepared for 4 Livestock and Accounting Congresses in LUZ (2011), ULA (2006), UCLA (2003) and UCV (2002)

He has participated as a lecturer on multiple occasions invited by different educational institutes and government institutions, as Speaker – Author in one edition of the Dual Purpose Livestock Congress organized by the Faculty of Veterinary Medicine of the University of Zulia and as a Speaker – Author in two editions of the Meat Cattle Farming Course organized by the Faculty of Veterinary Sciences of the Central University of Venezuela.

ACADEMIC EXPERIENCE

He has been a guest professor at undergraduate and postgraduate courses in the areas of agricultural accounting, livestock costs and agricultural taxation in the faculties of economics, accounting, veterinary medicine, agronomy and in continuing education divisions of 12 Venezuelan universities, in the last 20 years. ii

He was professor in charge of the Farm Administration Cathedra of the Agricultural Business Administration Program at the University of Sur del Lago, Jesús María Semprum, in Santa Bárbara del Zulia, during the years 1993 and 1994 and served as Professor in the

category of Assistant in Agricultural Accounting in the School of Public Accounting of the Catholic University of Tachira (UCAT), in San Cristóbal, Venezuela, from 1999 to 2008. From 2009 to date, he has been working as a researcher at the same university.

He has co-managed research on international agricultural accounting, agricultural economics and finance in collaboration with institutions from Peru, Costa Rica, Spain, the USA, England and Scotland. (2001-2005); he has also collaborated in remote research on the international accounting standard for agriculture IAS 41 (ps41) with institutions in Spain, New Zealand and Australia (2005-2008); most recently invited by MSU, for research development on Venezuelan agricultural economics (2017-2018).

He was a guest academic (2005) and currently visiting professor (since 2007) at the Institute of Management and Strategies of Zulia (IGEZ) in Maracaibo, for intensive workshops on Costs in Cattle Farms.

He has been invited by the Instituto de Estudios Superiores en Administración (IESA) to teach courses on finance and accounting in agricultural companies since 2012, an institute in which he has also participated as an instructor of the “agricultural accounting” module in all its programs. Managements in Agribusiness from 2015 to the present.

LANGUAGES: Spanish, English.

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i All these conferences are available at: www.agroinformatica.com.ve

ii <http://blogs.creamoselfuturo.com/industria-y-servicios>

iii UCAT, UCLA, ULA, LUZ, UNET, UCAB, UNELLEZ, UNESUR, URBE, UCV, URU, UNIMET

iv Universidad del Pacífico, Lima, EARTH, Costa Rica, Universidad de Deusto, San Sebastián, University of Florida, Gainesville, University of Westminster, London, University of Aberdeen, Scotland.

v Universidad de Barcelona, University of Queensland, Institute of Chartered Accountants of New Zealand y Michigan State University (MSU)