Eli Amir C.V. (March 2022)

Education

Ph.D. Business Administration (Accounting):W.A.Haas School of Business, University of California - Berkeley, 1991.

Master of Science (Accounting): W.A.Haas School of Business, University of California - Berkeley, 1990.

Bachelor of Arts (Accounting and Economics): Tel Aviv University, Tel Aviv, Israel. 1985.

Dissertation

"Assessing Alternative Accounting Methods for Post-Retirement Benefits Other Than Pensions," dissertation completed August 19, 1991.

Textbooks

"Financial Analysis of Mergers and Acquisitions: Understanding Financial Statements and Accounting Rules with Case Studies", Palgrave McMillan. February 2021.

"Financial Accounting for Decision Makers: Theory, Standards, Applications and Exercises (In Hebrew). June 2016.

Refereed Publications

- 1. Amir, E. 1993. The Market Valuation of Accounting Information: The Case of Post-Retirement Benefits Other Than Pensions. *The Accounting Review* 68 (October): 703-724.
- 2. Amir, E., T. S. Harris, and E. K. Venuti. 1993. A Comparison of the Value-Relevance of U.S. Vs. Non-U.S. GAAP Accounting Measures Using Form 20-F Reconciliations. *Journal of Accounting Research* 31 (supplement): 230-264.
- 3. Amir, E., and E. Gordon. 1996. Firms' Choice of Estimation Parameters: Empirical Evidence from SFAS 106. *Journal of Accounting, Auditing and Finance* 11 (Summer): 427-452.
- 4. Amir, E., and E. Abrahamson. 1996. The Information Content of the President's Letter to Shareholders. *The Journal of Business, Finance, and Accounting* 23 (8) (October): 1157-1182.
- 5. Amir, E. 1996. The Effect of Accounting Aggregation on the Value-Relevance of Financial Disclosures: The Case of SFAS No. 106. *The Accounting Review* 71 (October): 539-556.
- 6. Amir, E., and J. Livnat. 1996. Multiperiod Analysis of Adoption Motives: The Case of SFAS No. 106. *The Accounting Review* 71 (October): 505-519.

- 7. Amir, E., and B. Lev. 1996. Value-Relevance of Nonfinancial Information: The Wireless Communication Industry. *Journal of Accounting and Economics* 22: 3-30.
- 8. Amir, E., and J. Livnat. 1997. Adoption Choices of SFAS No. 106: Implications for Financial Statement Analysis. *The Journal of Financial Statement Analysis* 2 (Winter): 51-60.
- 9. Amir, E., and A. Ziv. 1997. Recognize, Disclose or Delay; Timing the Adoption of SFAS No. 106. *Journal of Accounting research* 35 (Spring): 61-81.
- Amir, E., and A. Ziv. 1997. The Economic Consequences of Alternative Adoption Rules for New Accounting Standards. *Contemporary Accounting Research* 14 (3): 543-568.
- 11. Amir, E., M. T. Kirschenheiter, and K. Willard. 1997. The Valuation of Deferred Taxes. *Contemporary Accounting Research* 14 (4): 597-622.
- 12. Amir, E., and S. Benartzi. 1997. Reported Income and The Expected-Rate-of-Return on Pension Asset. *The Journal of Financial Statement Analysis* 2 (Winter): 17-26.
- E. P. Swanson, E. Amir, J. C. Langli, H. F. Mittelstaedt and S. B. Salter. 1997. IASC Exposure Draft E54: "Employee Benefits" A Comment by a Subcommittee of the American Accounting Association's Globalization Initiatives Committee. *Accounting Horizons* 11 (September): 102-105.
- 14. Amir, E., and Y. Ganzach. 1998. Overreaction and Underreaction in Analysts' Forecasts. *Journal of Economic Behavior and Organization* 37 (3): 333-347.
- 15. Amir, E., and S. Benartzi. 1998. The Assumed Rate of Return on Pension Funds and Asset Allocation as Predictors of Portfolio Performance. *The Accounting Review* 73 (July): 335-352.
- 16. Amir, E., and T. Sougiannis. 1999. Analysts' Interpretation and Investors' Valuation of Tax Carryforwards. *Contemporary Accounting Research* 16 (1R): 1-34.
- Amir, E., and S. Benartzi. 1999. Accounting Recognition and the Determinants of Pension Asset Allocation. *Journal of Accounting, Auditing and Finance* 14 (3): 321-346.
- 18. Amir, E., M. T. Kirschenheiter, and K. Willard. 2001. The Aggregation and Valuation of Deferred Taxes. *Review of Accounting Studies* 6, 2-3 (275-297).
- 19. Amir, E., B. Lev, and T. Sougiannis. 2003. Do Financial Analysts Get Intangibles? *European Accounting Review* 12 (4): 635-661. The paper has been cited in the New York Times and the Economist (July 22).
- 20. Amir, E., and G. Livne. 2004. The Accounting, Valuation and Duration of Football Player Contracts. *Journal of Business, Finance and Accounting* 32 (3/4): 549-586.

- 21. Amir, E., Y. Guan and G. Livne. 2007. The Association between the Uncertainty of Future Economic Benefits and Current R&D and Capital Expenditures: An Industry Analysis. *Journal of Business, Finance and Accounting* 34 (1&2): 222-246.
- 22. Amir, E., Y. Guan and D. Oswald. 2010. The Effect of Pension Accounting on Corporate Pension Asset Allocation. *Review of Accounting Studies* 15 (June): 345-366.
- Amir, E., Y. Guan and G. Livne. 2011. Auditor Independence, Bond rating and the Cost of Capital Before and After Sarbanes-Oxley: The Case of Newly Issued Public Debt. *European Accounting Review* 19 (4): 633–664.
- Amir, E., I. Kama, and J. Livnat. 2011. Conditional versus Unconditional Persistence of RNOA Components: Implications for Valuation. *Review of Accounting Studies* 16 (2) (June): 302-327
- 25. Amir, E., E. Einhorn, and I. Kama. 2013. Extracting Sustainable Earnings from Profit Margins. *European Accounting Review* 22 (4): 685-718.
- 26. Amir, E., J.P. Kallunki, H. Nilsson. 2013. The Association between Individual Audit Partners' Risk Preferences and the Composition of their Client Portfolios. *Review of Accounting Studies* 19 (1): 103-133.
- Amir, E., E. Einhorn, and I. Kama. 2013. The Role of Disaggregated Accounting Data in Detecting and Suppressing Earnings Management. *Review of Accounting Studies* 19 (1): 43-68.
- 28. Amir, E., J.P. Kallunki, and H. Nilsson. 2014. Criminal Convictions and Risk Taking. *Australian Journal of Management* (November): 497-523.
- 29. Amir, E., I. Kama, and S. Levi. 2015. Conditional Persistence of Earnings Components and Accounting Anomalies (May). *Journal of Business Finance and Accounting* 42 (7-8): 801-825.
- 30. Amir, E., S. Levi, and T. Livne. 2018. Do firms under-report information on cyberattacks? Evidence from capital markets. *Review of Accounting Studies* 23 (3): 1177– 1206.
- 31. Amir, E., A. Lazar, and S. Levi. 2018. The Deterrent Effect of Whistleblowing: Evidence from the Justice Hotline in Israel. *European Accounting Review* 27 (5): 939-954.
- 32. Amir, E., S. Danziger, and S. Levi. 2019. Business corruption and economic prosperity. *Journal of Accounting, Auditing and Finance* 34 (4): 546-562
- 33. Amir, E., and S. Levi. 2019. Estimating the precision of information on earnings and non-earnings days, and its relation with the cost of equity capital. *European Accounting Review* 28 (2): 223-248.
- 34. Amir, E., Y. Guan and G. Livne. 2019. Abnormal Fees and Timely Loss Recognition A Long-Term Perspective. *Auditing: Journal of Practice and Theory* 38 (3): 1-22.

35. Amir, E., S. Levi, and R. Zuckerman. 2020. Differential precision of positive and negative information in the capital market. *Journal of Accounting, Auditing and Finance* (Forthcoming).

Research in progress

- 1. Amir, E., S. Levi, and T. Livne. 2020. Insider trading and disclosure: The case of cyberattacks. Working paper, Tel Aviv University.
- 2. Abraham, N., E. Amir, and M. Ghitti. 2022. International Analysis of audit Value. Working paper, Tel Aviv University and University of Padua.

Other Publications (In Hebrew)

- 1. Amir, E. 1993. Accounting for Postretirement Benefits Other Than Pensions Statement of financial Accounting Standards No. 106 (in Hebrew). *The Review of the Institute of Certified Public Accountants in Israel* (August).
- 2. Amir, E. 1993. Financial Reporting of Non-U.S. (Foreign) Firms Traded in U.S. Financial Markets (in Hebrew). *The Review of the Institute of Certified Public Accountants in Israel* (October).
- 3. Amir, E., and A. Ziv. 1994. Accounting For Pensions and Other Post-Employment Benefits. In Series of Applied Research in Accounting (in Hebrew). The Kassirer Institute for Accounting Research, Tel Aviv University, Tel Aviv Israel.
- 4. Amir, E., and O. Fuerst. 1994. Segment Disclosures Theory and Practice (in Hebrew). *The Review of the Institute of Certified Public Accountants in Israel* (January). Reprinted in Globes Business Daily.
- 5. Amir, E., and U. Ronen. 1994. Consolidated Financial Statements Theory and Practice (in Hebrew). *The Review of the Institute of Certified Public Accountants in Israel* (September).
- 6. Amir, E. 1997. Accounting for Income Taxes. In Series of Applied Research in Accounting (in Hebrew). The Kassirer Institute of Accounting Research, Tel Aviv University, Tel Aviv, Israel.
- 7. Amir, E. 1997. Firm Valuation, Financial Statement Analysis and Accounting Regulation: An Academic Perspective (in Hebrew). *The Review of the Institute of Certified Public Accountants in Israel* (May).
- 8. Amir, E. and R. Madar. 1998. Accounting for Income Taxes (in Hebrew). *The Review of the Institute of Certified Public Accountants in Israel* (August).
- 9. Amir, E. 2000. Financial Analysts in Capital Markets A Status Report (in Hebrew). *The Review of the Institute of Certified Public Accountants in Israel* (August).

- Amir, E. 2000-2002. Periodic Status Reports What is new at the Israel Accounting Standards Board? (Hebrew). *The Review of the Institute of Certified Public Accountants in Israel* (June, August, October, December 2000, February, April, June, August, October, December 2001, February, April, July, October, December 2002, March 2003).
- 11. Amir, E., and S. Maimon-Tsadik. 2002. Chronology of Standard-Setting: The Case of Israel Accounting Standard No. 12, Discontinuance of Adjusting Financial Statements for Inflation. *The Review of the Institute of Certified Public Accountants in Israel* (April).
- 12. Amir, E. 2005. How to Improve the State of the CPA (In Hebrew)? *The Review of the Institute of Certified Public Accountants in Israel* 52 (June).
- 13. Amir, E., and I. Sharony, 2017, The profitability of the Israeli banking system around the financial crisis of 2008 (In Hebrew). *The Israeli Banking Quarterly* 181 (December).
- 14. Amir, E., and A. Amir, 2017, Do Passing Rates of Government CPA Examinations Predict the Future (In Hebrew)? *Advances in Management* 1 (November), Coller School of Management, Tel Aviv University.
- 15. Amir, E., S. Levi, and A. Lazar. 2018. Have income and value added tax collection increased following the initiation of the "Justice Hotline"? (In Hebrew) *Advances in Management* 2 (May), Coller School of Management, Tel Aviv University.
- 16. Sharony, I. and E. Amir. 2018. Competition and Competitiveness in the Israeli Banking System (2000-2014): Cross-sectional and Intertemporal analysis (In Hebrew). *Advances in Management* 3 (November), Coller School of Management, Tel Aviv University.
- 17. Amir, E., and S. Shuv. 2022. Consolidated Financial Statements: Do we need to revise the reporting model? *Advances in Management* 12 (forthcoming), Coller School of Management, Tel Aviv University.

Research in refereed Conferences

- 1. The Market Valuation of Accounting Information: The Case of Post Retirement Benefits Other Than Pensions. 1992 American Accounting Association annual meetings, Washington D.C.
- 2. A Comparison of the Value-Relevance of U.S. Vs. Non-U.S. GAAP Accounting Measures Using Form 20-F Reconciliations (with T. Harris, and E. Venuti). 1993 American Accounting Association annual meetings, San Francisco.
- 3. The Effect of Accounting Aggregation on the Value-Relevance of Financial Disclosures: The Case of SFAS No. 106. 1994 American Accounting Association Northeastern Meetings, SUNY Buffalo.

- 4. Recognition, Disclosure or Delay; Timing the Adoption of New Accounting Standards: Theory and Empirical Evidence (with A. Ziv). 1994 American Accounting Association Northeastern Meetings, SUNY Buffalo.
- 5. The Effect of Accounting Aggregation on the Value-Relevance of Financial Disclosures: The Case of SFAS No. 106. 1994 American Accounting Association Annual Meetings New York.
- 6. Firms' Choice of Estimation Parameters: Empirical Evidence from SFAS 106 (with E. Gordon). 1995 American Accounting Association Annual Meetings, Orlando, Florida.
- 7. Value-Relevance of Nonfinancial Information: The Wireless Communication Industry (with B. Lev). 1995 American Accounting Association Annual Meetings, Orlando, Florida.
- 8. The Economic Consequences of Alternative Adoption Rules for New Accounting Standards (with A. Ziv). The Contemporary Accounting Research Conference. Banf, Canada (November 1996).
- 9. The Assumed Rate of Return on Pension Funds and Asset Allocation as Predictors of Portfolio Performance (with S. Benartzi). The 1997 American Accounting Association Annual Meetings, Dallas, Texas.
- 10. Analysts' Interpretation and Investors' Valuation of Tax Carryforwards (with T. Sougiannis). The Contemporary Accounting Research Conference, Toronto, Canada (November 1997).
- 11. Analysts' Interpretation and Investors' Valuation of Tax Carryforwards (with T. Sougiannis). The Eighth Annual Conference on Financial Economics and Accounting. Buffalo, New York (November 1997).
- 12. The Determinants of Pension Asset Allocation in Light of Statement of Financial Accounting Standard No. 87 (with S. Benartzi). The 1998 American Accounting Association Annual Meeting, New Orleans, Louisiana (August 1998).
- 13. Analysts' Interpretation and Investors' Valuation of Tax Carryforwards (with T. Sougiannis). The 1998 American Accounting Association Annual Meeting, New Orleans, Louisiana (August 1998).
- 14. Amir, E., and T. Regev. 1999. Accounting Information and Equity Valuation. The 1999 European Accounting Association Meetings in Bordeaux, France (May).
- 15. Amir, E., and G. Livne. 1999. Accounting for Human Capital When Labor Mobility is Restricted. European Accounting Association Meetings in Bordeaux, France (May).
- 16. Amir, E., B. Lev, and T. Sougiannis. 1999. What Value Analysts? The 1999 American Accounting Association Meetings in San Diego, CA (August).
- 17. Amir, E., and G. Livne. 2000. Accounting for Human Capital When Labor Mobility is Restricted. The BAA/AAA Second Globalization Conference, Cambridge, UK (July).

- 18. Amir, E., and G. Livne. 2000. Accounting for Human Capital When Labor Mobility is Restricted. European Finance Association Meetings (Accounting Consortium) in London (August).
- 19. Amir, E., and G. Livne. 2004. The Accounting, Valuation and Duration of Player Contracts. 2004 American Accounting Association Annual Meeting in Orlando.
- 20. Amir, E., J.P. Kallunki, and H. Nilsson. 2010. Criminal Convictions, Over-confidence, and Corporate Performance, American Accounting Association Annual Meeting in San Francisco.
- 21. Amir, E., S. Levi, and R. Zuckerman. 2016. Differential precision of positive and negative information in the capital market, American Accounting Association Meetings in New York.
- 22. Amir, E., S. Levi, and T. Livne. 2017. Do firms under-report information on cyberattacks? Evidence from capital markets, American Accounting association Meetings in San Diego.

Teaching Experience

1. Coller School of Management, Tel Aviv University

- Introductory Financial Accounting (MBA Core): 2016-2022, 2010-2012, 2008.
- Financial Statement Analysis (MBA Elective): 2012.
- Executive MBA Financial Statement Analysis: 1998-2006.
- Kellogg-Recanati Intl. Executive MBA Program:
 - Financial Statement Analysis: 2001-2007;
 - o Financial Accounting: 2013-2016, 2001.
- Seminar in Accounting Measurement and Policy (MBA Elective): 1997 1999.
- Seminar in Financial Accounting (Undergraduate Accounting): 2016, 2014, 2010, 2008, 1997-2003.
- Introductory Financial Accounting (Undergraduate Accounting): 1999-2002.
- Financial Statement Analysis (Undergraduate Accounting): 2012-2014.
- Introductory Financial Accounting (Undergraduate Management): 2012-2013, 1998.
- Ph.D. seminar in Accounting: 2000.

2. London Business School

- Financial Accounting module for MBAs (Core): 2019.
- Financial Analysis of Mergers and Acquisitions (Elective): 2006-2022.
- Advanced Financial Statement Analysis (Elective): 2008-2022.
- Financial Accounting and Analysis (Masters in Finance Core): 2000-2011.
- Financial Accounting (Masters in Management): 2009-2010
- Corporate Financial Reporting (Elective): 2003-2005.
- Executive Education Financial Seminar for Senior Managers (FSSM): 2003 2008.
- Accounting Ph.D. Seminar 2004-2008.
- Financial Analysis and Valuation (MBA Elective, block week): 1/2000, 3/2000.

3. City University of London, Cass Business School

• Financial Accounting (MBA): 2014-2018.

4. Columbia University, Graduate School of Business

- Financial Statement Analysis and Valuation (EMBA elective): Fall 2015 (visiting).
- Introductory Financial Reporting (MBA Core): 1992-1999.
- Corporate Financial Reporting I (MBA Elective): 1994-1999.
- Executive Program in Accounting and Finance (Arden House): 1995-1999.
- Ph.D. Seminar (Empirical Research in Accounting): 1993-1998.
- Accounting Ph.D. Advisor: 1992-1995.

5. University of Oulu, Oulu, Finland (visiting professor)

- Empirical Research in Financial Accounting (PhD course): 8/2012, 8/2008
- Financial Analysis (MBA course): 8/2009, 3/2013, 4/2014.
- Corporate Financial Reporting (MBA course): 10/2013, 9/2016.
- Advanced valuation (undergraduate): 3/2017, 3/2018.

6. International Hellenic University, Thessaloniki, Greece (Visiting professor)

- Financial Accounting and Analysis (Executive MBAs): 2010-2008.
- 7. The University of Cyprus, Department of Public and Business Administration (Visiting professor).
 - Empirical Research in Accounting and Finance (Master-in-Finance): Spring 1999.

Newspaper Articles (In Hebrew)

Haaretz De Marker (The Economic Section):

Date	Title
25.11.2021	Is a supermarket more profitable in Tel Aviv or in London?
4.11.2021	Should investors invest in companies led by individuals with criminal convictions?
21.10.2021	The association between risk and pay. Are the Israeli banks risky?
7.10.2021	Why is an audit hour so cheap?
2.9.2021	What are the economic consequences of asymmetric information?
12.8.2021	What is the value of the Israel Aerospace Industries?
29.7.2021	What are the responsibilities of the CEO and the Chairperson of the board?
15.7.2021	Warm cookies from the cookie-jar: Analyzing the banks' Q1/21 financial statements.
23.6.2021	CPAs are not super-CEOs and they are not responsible for corporate failures.
27.5.2021	How much should an executive earn? We can ask the market.
6.5.2021	Shufersal versus Rami Levi: It all depends on who controls the company and the
	quality of the board
22.4.2021	Allowance for loan losses in Israeli banks: COVID or Cookie Jar?
1.4.2021	Top executive pay in the Israeli financial institutions: The effect of new legislation.
18.3.2021	Are Israeli supermarket chains really more expensive? A comparative analysis of
	profit margins.
7.3.2021	Is it possible to justify Tesla's share price? A reverse valuation exercise.
18.2.2021	Apple: 12 years of phenomenal growth and a change in an accounting principal.
11.2.2021	Who carries the tax burden?

- 4.2.2021 What is a better estimate of the fair value of investment property? Assessors' estimates or the market's estimate?
- 21.1.2021 COVID hit the market, so how it is possible that bank income has not declined?
- 7.1.2021 The backyard of the financial statements: Other Comprehensive Income.
- 24.12.2020 Why do companies insist on paying high dividends?
- 10.12.2020 Non-GAAP, core, or adjusted income: How corporations create income?
- 6.2.2005 "International accounting standards now!"
- 8.10.2004 "Compulsory audit on private corporations benefits only the CPAs."
- 7.12.2003 "Symbiotic relations may be harmful to investors."
- 29.7.2003 "Executive compensation as a mean for pumping cash out of the company."
- 9.5.2003 "A cold shower on those who question the efficiency of stock market prices."
- 22.10.2002 "Nominal financial reporting after all!"
 - 3.7.2001 "A cure for public accounting."

Globes - The Business Newspaper of Israel

4.2004 "An Information reform is required."

Professional Activities

- Coller School of management Chairman of the Accounting Department (2014-2018, 2019-2020); member of the School's appointment committee (2012 2017); Member of the University's Appointment Committee (2017 2018), Member of the University Senate.
- 2. More Investment Funds Member of the Board, the Audit Committee and the Investment Committee (2016-Present).
- 3. London Business School Chairman of the Accounting Subject Area (8/2004 12/2007; member of the School's Governing Body 2009-2012.
- 4. Israel Accounting Standards Board Chairman of the Board (5/2000 4/2003). In charge of Accounting Standard Setting in Israel.
- 5. Coordinating and Organizing Research Conferences: The Tel Aviv Accounting Doctoral Consortium (2021); The International Accounting Conference at Tel Aviv University, 2007-2021 (June); Accounting and Finance at Tel Aviv annual conference 1997-2001. Arden House Research Conference (Columbia University), 1992.
- 6. Consultant to large public corporations and Big-4 accounting firms in Israel.
- 7. Audit and Tax Manager, Amir Y. C.P.A, Tel Aviv, Israel. 1986-87.

<u>Grants</u>

- The Coller Foundation Research grant of \$40,000 for 2017-2018; \$40,000 for 2019-2020; \$40,000 for 2021-2022.
- ICRC The Blavatnik Interdisciplinary Cyber Research Center Research Grant of \$60,000 for 2017-2018.
- Israel Science Foundation (ISF) Research grant of \$60,000 for 2014-2016 (on the study: Business Corruption and Economic Prosperity).
- Tel Aviv University Research Fund Research grant for the study on "Accounting for Human Capital When Labor Mobility is Restricted" (1999)."
- The Institute of Business Research (Tel Aviv University), annual research grants 1997 through 2022.
- The Chazen Institute (Graduate School of Business, Columbia University) Research support (1998).

- The Kassirer Institute for Accounting research, Tel Aviv University Research grants 2013, 1997, 1994.
- KPMG Peat Marwick Faculty Fellow 1993-95 (extended 1995-97), total grant of \$50,000.
- Deloitte & Touche Doctoral Fellowship Award, 1989-1990.

Academic and Professional Honors

- Honorary Doctorate, University of Oulu, Finland, to be awarded 2021, due to Covid-19.
- The Max and Steffi Perlman Professor of Financial Economics (since April 2016).
- Runner up, 2011, 2010, 2008, Masters in Finance (MIF) teaching award (voted by full time and part time MIF students at London Business School).
- The Recanati Graduate School of Management at Tel Aviv University The 1999 Dean's award in the category of Outstanding Young Researcher.
- Medal for the best paper published in Rohe Hachesbon The Review of the Institute of Certified Public Accountants in Israel-- for the article "Consolidated Financial Statements, Theory and Practice," by Eli Amir and Uri Ronen.
- 1992 AAA Competitive Manuscript Award For "The Market Valuation of Accounting Information: The Case of Post Retirement Benefits Other Than Pensions."
- Graduate Fellow, University of California, Berkeley, 1987-89.
- Gold Medal, C.P.A Exam in Financial Accounting, Israel, silver Medal, C.P.A Exam in Auditing, Israel, 4/1986.
- Bachelor of Arts Magna Cum Laude, Tel Aviv University, Israel, 1986.
- Certificate of Distinction from the Dean of Social Sciences, Tel Aviv University, Israel, 1/85.

Professional Affiliations

CPA (Isr.), Institute of Certified Public Accountants in Israel (Licensed since 1987).

Presentations at Academic Institutions

- 1. 1991: University of California (Berkeley), University of British Columbia, Columbia University, Harvard University, New York University (March), Washington University at St. Louis, University of California (Davis), Duke University, New York University (December).
- 2. 1992: City University of New York, Baruch College, Columbia University, Temple University, New York University.
- 3. 1993 Columbia University (February), Rutgers University, University of Texas, Austin, Columbia University (November), MIT.
- 4. 1994 University of California (Berkeley), University of Illinois at Urbana-Champaign, Boston College (BARC), Tel-Aviv University (Israel).
- 5. 1995: University of California (Berkeley), University of California (Los Angeles), University of Southern California.
- 6. 1996: University of Alberta, University of British Columbia, New York University, University of Illinois at Urbana-Champaign, University of California (Los Angeles).
- 7. 1997: Tel-Aviv University (Israel), University of Michigan, Ann Arbor, University of Pennsylvania (Wharton), Washington University at St. Louis.
- 8. 1998: Tel Aviv University (Israel), Organization Behavior Group, London Business School, Columbia Business School.

- 9. 1999: University of Cyprus, Department of Public and Business Research, The Kassirer Institute of Accounting Research at Tel Aviv University, London Business School, City University of New York, Baruch College, Kent State University.
- 10. 2000: The Interdisciplinary Center (Herzlia), The Kassirer Institute of Accounting Research at Tel Aviv University, University of California at Berkeley.
- 11. 2002: The Interdisciplinary Center (Herzlia, Israel), London Business School.
- 12. 2004: Tel Aviv University (Accounting and Finance at Tel Aviv, Israel).
- 13. 2005: Singapore Management University, Penn State University, Lancaster University (UK), Cardiff University (UK).
- 14. 2006: Tel Aviv University, Hong Kong University, U.C. Berkeley, New York University, City University of London, Columbia University, ISCTE, Lisbon, University of Cyprus, Interdisciplinary Center (IDC), Herzlia, Israel.
- 15. 2007: Tel Aviv University.
- 16. 2008: INSEAD, University of Queensland (Australia), University of Melbourne (Australia), University of New South Wales, Sydney (Australia), University of Oulu, Finland, Columbia University (Burton Seminar).
- 17. 2009: Inter-disciplinary Center Herzlia (Israel), University of Leuven (Belgium).
- 18. 2010: Penn State University, Bocconi University (Italy), Stockholm School of Economics (Sweden).
- 19. 2011: University of Cyprus (Nicosia, Cyprus), University of New South Wales (Australia), University of Auckland (New Zealand), Victoria University Wellington (New Zealand), IE Business School Madrid (Spain), ESSEC (Paris), INSEAD.
- 20. 2012: Columbia University, University of Oulu (Finland).
- 21. 2013: Ben Gurion University (Israel)
- 22. 2014: UCLA, Anderson School, University of Exeter (UK), The Tel Aviv International Accounting Conference, University of Oulu (Finland).
- 23. 2015: Columbia, University of Exeter, Baruch College, Penn State University.
- 24. 2016: University of Padua (Italy), University of Oulu (Finland)
- 25. 2017: HEC Paris
- 26. 2018: University of Padua, Hebrew University at Jerusalem, University of Exeter.
- 27. 2019: The cyber research conference (Tel Aviv).
- 28. 2021: Rutgers
- 29. 2022: Bocconi (Italy)

Presentations at Professional Institutions and Conferences

- 1. November 2006 SAC Capital (Stamford, Conn.).
- 2. November 2006 Alliance/Bernstein (New York City, NY).
- 3. December 2006 Fidelity (London).
- 4. February 2007 UBS.
- 5. March 2007 Shell.
- 6. June 2007 Elliot Advisors.
- 7. July 2007 Israel Forum of Financial Analysts
- 8. June 2008 CAR&E conference, London.
- 9. March 2010 The Kassirer Institute of Accounting Research.
- 10. August 2010 Capital Group San Francisco (Master Class).
- 11. December 2010 SAM Sustainable Asset Management, Zurich (Master Class).
- 12. December 2010 UBS Asset Management, Zurich (Master Class).
- 13. April 2012 The Kassirer Institute of Accounting Research.
- 14. November 2012 Nordic Accounting Conference (Keynote speaker).
- 15. June 2014 Goldman Sachs London

<u>Contact:</u> Email: <u>Eliamir@tauex.tau.ac.il</u> Tel: +972 (0)3 640 8510 Coller School of Management, Tel Aviv University, 312 Recanati Bldg., Tel Aviv 69978, Israel.