

# **Prof. Dan Amiram, PhD, CPA**

**The Vice Dean and Professor of Business, Tel Aviv University, Coller School of Management**

(Updated: October 2018)

Tel Aviv University – Coller School of Management  
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## **ACADEMIC EMPLOYMENT:**

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### **Tel Aviv University – Coller School of Management**

- October 2018-        **The Vice Dean of the Coller School Management**
- July 2018-         **Professor of Business (Full Professor; Professor Min Ha'minyan)**  
                          Head of the Hogeg Blockchain Research Institute  
                          Head of the Fintech concentration in the MBA program

### **Columbia University Graduate School of Business**

- 2016- Nov 2018    **Philip H. Geier Associate Professor of Business**
- 2011- July 2016    **Assistant Professor of Accounting, Business Law and Taxation**

## **OTHER ACADEMIC AFFILIATIONS:**

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- 2013-2017         **Research Fellow - The National Center for the Middle Market – GE  
                          Capital and Ohio State University**

## **EDUCATION:**

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- 2007 – 2011        **PhD. Business**, University of North Carolina at Chapel Hill
- 2004 – 2007        **M.A. Economics**, Ben-Gurion University, Israel
- 2000 – 2003        **B.A. Economics and Accounting**, Ben-Gurion University, Israel

## **PEER REVIEWED PUBLISHED AND ACCEPTED FOR PUBLICATION PAPERS:**

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- 1) Amiram, D., Bauer, A. and Frank, M.M., 2019. "Tax Avoidance at Public Corporations Driven by Shareholder Taxes: Evidence from Changes in Dividend Tax Policy". *The Accounting Review*. September 2019, 94(5), pp. 27-55.
- 2) Amiram, D., Kalay, A., Kalay, A. and Ozel, N.B., 2018. Information Asymmetry and the Bond Coupon Choice. *The Accounting Review*. 93(2), pp. 37-59.
- 3) Amiram, D., Landsman, W.R., Owens, E.L. and Stubben, S.R., 2018. How are analysts' forecasts affected by high uncertainty? *Journal of Business Finance & Accounting*, 45(3-4) pp.40-71.
- 4) Amiram, D., Bozanic, Z., Cox, J.D., Dupont, Q., Karpoff, J.M. and Sloan, R.G., 2018. Financial Reporting Fraud and Other Forms of Misconduct: A Multidisciplinary Review of the Literature. *Review of Accounting Studies*, 23(2), pp. 732-783.
- 5) Amiram, D. and Owens, E., 2018. Sign reversal in the relationship between income smoothing and cost of debt. *Journal of Business Finance & Accounting*, 45(1-2), pp.40-71.
- 6) Amiram, D., Beaver, W.H., Landsman, W.R. and Zhao, J., 2017. The effects of credit default swap trading on information asymmetry in syndicated loans. *Journal of Financial Economics*, 126(2), pp.364-382.
- 7) Amiram, D., Kalay, A. and Sadka, G., 2016. Industry characteristics, risk premiums, and debt pricing. *The Accounting Review*, 92(1), pp.1-27.
- 8) Amiram, D., Owens, E. and Rozenbaum, O., 2016. Do information releases increase or decrease information asymmetry? New evidence from analyst forecast announcements. *Journal of Accounting and Economics*, 62(1), pp.121-138.
- 9) Amiram, D. and Frank, M.M., 2015. Foreign portfolio investment and shareholder dividend taxes. *The Accounting Review*, 91(3), pp.717-740.
- 10) Amiram, D., Bozanic, Z. and Rouen, E., 2015. Financial statement errors: Evidence from the distributional properties of financial statement numbers. *Review of Accounting Studies*, 20(4), pp.1540-1593.
- 11) Galil, K., Shapir, O.M., Amiram, D. and Ben-Zion, U., 2014. The determinants of CDS spreads. *Journal of Banking & Finance*, 41, pp.271-282.
- 12) Amiram, D., 2012. Financial information globalization and foreign investment decisions. *Journal of International Accounting Research*, 11(2), pp.57-81.

## **PEER REVIEWED PUBLISHED PAPERS IN HEBREW:**

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- 1) Zviran M. and Amiram, D., 2019. Alternative Investments: A Guide for the Perplexed. *Innovations in Management*, 5, pp. 4-11
- 2) Amiram, D., Landau Yaari, G., Feldman, Y. and Daniel Rabetti., 2019. Alternative Investments: A Guide for the Perplexed. *Innovations in Management*, 5, pp. 68-75

## **WORKING PAPERS:**

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- 1) Ashiq, A., Amiram, D., Kalay, A. and Sadka, G. “External Forces and Firm-Level Disclosure: The Role of Industry Sensitivity”.
- 2) Abudy, M., Amiram, D., Rozenbaum, O. and Shust, E. “Do executive compensation contracts maximize firm value? Evidence from a quasi-natural experiment”.
- 3) Amiram, D. and Owens, E., “Accounting Information and Loss Given Default”.
- 4) Amiram, D., Chircop, J., Landsman, W. and Peasnell, K. “Mandatorily Disclosed Materiality Thresholds, their Determinants, and their Association with Earnings Multiples”.
- 5) Amiram, D., Bozanic, Z., Bradshaw, M. and Rozenbaum, O. “Selective Information Channels for Investment Research”
- 6) Amiram, D., Huang, S. and Rajgopal, S. “Does Financial Misconduct Pays Off even when Discovered”.
- 7) Amiram, D., Cserna, B. and Levy, A. “Volatility, Liquidity and Liquidity Risk”.
- 8) Amiram, D., Landsman, W., Peasnell, K. and Shakespeare, K. “Market Reaction to Securitization Retained Interest Impairments: Are Implicit Guarantees Worth the Paper They’re Not Written On?”.

## **TEACHING EXPERIENCE:**

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- 2017- **Tel Aviv University – Coller School of Management**
- 1) Financial Statements Analysis and Valuation (Accounting Undergraduate)
    - **Average instructor ratings (B term 2017, B term 2018, B term 2019)**
      - **6.83/7**
- 2012- 2016 **Columbia University – Graduate School of Business**
- **Columbia Business School Dean’s Award for Teaching Excellence**
  - 1) Financial Accounting (Core MBA class)
    - **Average instructor ratings (Spring 2012, Fall 2012, Fall 2013, Fall 2014, Fall 2015, Fall 2016)**
      - **4.8/5**
    - **Teaching Mentor for Professors Suresh Nallareddy and Moritz Hiemann**
    - **Core Course Coordinator (2013-2016)**
  - 2) Finance and Accounting for nonfinancial executives (Executive Education)
  - 3) Empirical Research in Accounting (PhD class)
- 2010 **University of North Carolina at Chapel Hill, Kenan-Flagler Business School**
- Instructor, Introduction to Financial Accounting (Undergraduate)
- **Average instructor ratings - 4.94/5**
- 2008-2010 **University of North Carolina at Chapel Hill, Kenan-Flagler Business School**
- Teaching Assistant, Prof. Wayne Landsman, Advanced Financial Accounting (MBA)

2004-2007 **Ben-Gurion University and its affiliated colleges (Sapir and Achva)**  
Instructor, Accounting Theory and International Accounting (Undergraduate)  
Instructor, Introduction to Financial Accounting (Undergraduate)

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**PROFESSIONAL EXPERIENCE:**

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2018- **Mercantile Bank**  
Board of Directors member - Chairman of Board's Risk Management committee

2017- **United Nations**  
Chairman of the United Nations Internal Controls Advisory Group

2015 – 2017 **Photomedex (NASDAQ: PHMD)**  
Board of Directors member – Chairman of the board's audit committee

2014 –2019 **Opportunity Network**  
Board of Directors member – Chairman of the board's finance and audit committee

2014 –2015 **Practice Makes Perfect**  
Board of Directors member - Chairman of the board's finance and audit committee

2006 – 2007 **Shaal-Human Resources LTD**  
Board of Directors member –Chairman of the board's finance committee

2005 – 2007 **Makhteshim–Agan Industries LTD**  
Assistant to the chief corporate controller -Part of the controlling and finance staff of the world's largest multinational generic agrochemical corporation

2003 – 2005 **PricewaterhouseCoopers (PwC) - Kesselman & Kesselman**  
*CPA –Senior Auditor*

1995 – 2000 **Israeli Defense Forces officer Rank: major**  
*Last position: Commanding officer of a 300 men logistics unit*

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**GRANTS, HONORS and AWARDS:**

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- Coller School of Management Teaching Excellence Award (2019)
- Coller School of Management Research Excellence Award (2019)
- Israeli Science Foundation (ISF) Grant #1619/19 (2019)
- Coller Fund Grant (2018)
- Coller School of Management Research Excellence Award (2018)
- The Sanford C. Bernstein & Co. Center for Leadership and Ethics Research Grant (2018)
- The 2017 AAA/Deloitte Foundation Wildman Medal Award for “research published during the five calendar years preceding the year of the award which is judged to have made the most significant contribution to the advancement of the practice of public accountancy”
- Henry and Felicite Latane Banquet Keynote Speaker (2017)
- Tel Aviv Stock Exchange opening bell ceremony Speaker (2017)

- The Raya Strauss Family Business Research Center Grant (2017)
- The Raymond Ackerman Family in Israeli Corporate Governance Grant (2017)
- The Inaugural FARS Meeting Best Paper Award (2014)
- Columbia Business School Award for Teaching Excellence (2013)
- The National Center for the Middle Market Research Fellowship (2013)
- The Jerome A Chazen Institute of International Business Research Support (2012)
- Outstanding Graduate of the Kenan-Flagler Business School Award (2011)
- AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, Lake Tahoe (2010)
- International Tax Policy Forum research award (2009) for “The Effects of the Taxation of Dividends on Foreign Portfolio Investments around the World”
- Medal for Exceptional Scholastic Achievements awarded by the Institute of Certified Public Accountants in Israel. (2003)
- Ben-Gurion University M.A research fellowship (2004-2005)
- PwC Outstanding Employee Award (2004)
- PwC summer fellowship (2002)

#### **PRESENTATIONS:**

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2019:	Lancaster University Singapore Management University Journal of Business Finance and Accounting (discussant) European Accounting Association meeting, Cyprus Hong Kong University Hong Kong University of Science and Technology
2018:	London School of Economics Ben Gurion University Bocconi University
2017:	Tilburg University Humboldt University of Berlin Columbia University – Burton workshop WHU Ben Gurion University European Accounting Association Symposium Bar Ilan University Tel Aviv University
2016:	Boston University Tel Aviv University Yale University Columbia Law School Columbia University – Burton workshop CARE conference
2015:	IDC Dartmouth Accounting Research Conference
2014:	George Washington University London Business School Accounting Symposium (discussant) UNC Chapel Hill University of Utah
2013:	Harvard University X 2 Columbia University – Burton workshop UNC Chapel Hill Ben Gurion University Tsinghua University

2012: UCLA  
 Boston College  
 Columbia University – Burton workshop  
 The University of Rochester  
 AAA Annual meeting, Washington DC  
 Temple University  
 2011: Northwestern University  
 The Ohio State University  
 University of Chicago  
 MIT  
 University of Michigan  
 Duke University  
 Wharton  
 Columbia University  
 Dartmouth College  
 Stanford University  
 New York University  
 Emory University  
 AAA Annual meeting, Denver  
 Burton Conference – Columbia University  
 Conference on Financial Economics and Accounting (discussant)  
 2010: UNC Tax Symposium  
 NC State University  
 University of Virginia- Darden School of Business  
 Tel Aviv University  
 AAA Annual meeting, San Francisco  
 2008: The Institute of Certified Public Accountants in Israel.

#### **ATTENDED CONFERENCES:**

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2019: Tel-Aviv University Accounting Conference  
 European Accounting Association Annual meeting  
 JBFA conference  
 2018: Tel-Aviv University Accounting Conference  
 London Business School Accounting Symposium  
 2017: AAA Annual meeting, San Diego, CA  
 Tel-Aviv University Accounting Conference  
 European Accounting Association Annual meeting  
 London Business School Accounting Symposium  
 Burton Conference – Columbia University  
 2016: Review of Accounting Studies  
 AAA Annual meeting, New York, NY  
 Burton Conference – Columbia University  
 London Business School Accounting Symposium  
 Yale Accounting Summer Conference  
 Columbia Law School Tax Conference  
 CARE Conference  
 2015: Review of Accounting Studies Conference  
 Colorado Summer Conference  
 London Business School Accounting Symposium  
 Global Issues in Accounting Conference

2014: Burton Conference – Columbia University  
 UNC Tax Symposium  
 FARS conference  
 AAA Annual meeting, Atlanta, GA  
 London Business School Accounting Symposium  
 Global Issues in Accounting Conference  
 Review of Accounting Studies Conference  
 2013: Burton Conference – Columbia University  
 UNC Tax Symposium  
 JBFA conference  
 Colorado Summer Conference  
 CARE conference  
 Tsinghua University Corporate Governance Conference  
 Global Issues in Accounting Conference  
 2012: Burton Conference – Columbia University  
 Review of Accounting Studies Conference  
 Journal of Accounting Research/NY Fed Conference  
 Burton Conference – Columbia University  
 Notre Dame accounting camp  
 New Faculty consortium  
 UNC Tax Symposium  
 NYU Summer Camp  
 Colorado Summer Conference  
 CARE conference  
 2011: AAA Annual meeting, Washington DC  
 Darden/Review of Financial Studies Conference  
 UNC Tax Symposium  
 CARE conference  
 AAA Annual meeting, Denver  
 Colorado Summer Conference  
 Conference on Financial Economics and Accounting – Indiana University  
 2010: Burton Conference – Columbia University  
 Journal of Accounting and Economics Conference  
 Duke/UNC Fall camp  
 UNC Tax Symposium  
 AAA Annual meeting, San Francisco  
 Global Issues in Accounting Conference  
 Journal of Business Finance and Accounting Conference  
 AAA Deloitte/J. Michael Cook Doctoral Consortium, Tahoe City  
 2009: FARS Midyear Doctoral Consortium  
 FARS Midyear Conference, New Orleans  
 8<sup>th</sup> Annual Darden International Conference  
 Duke/UNC Fall camp  
 UNC Tax Symposium  
 Global Issues in Accounting Conference  
 CIBER doctoral consortium  
 2008: University of Illinois IFRS Symposium, Chicago  
 Duke/UNC Fall camp  
 UNC Tax Symposium  
 2007: Duke/UNC Fall camp

## **MEMBERSHIPS, CERTIFICATIONS:**

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- CPA (ISR)
- American Accounting Association (AAA)
- European Accounting Association (EAA)
- Institute of Certified Public Accountants in Israel (ICPAS)

## **DISSERTATION COMMITTEES:** (first placement in parenthesis)

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- Accounting (Columbia):
  - Jon Kerr\* (Baruch College)
  - Oded Rozenbaum\* (George Washington University)
  - Shira Cohen (Temple University)
  - Miguel Duro (IESE)
  - Ethan Rouen\* (Harvard University)
  - Xinlei Li (HKUST)
  - Erik Johannesson (Baruch College)
- Accounting (Tel Aviv)
  - Daniel Rabetti\* (In progress)
  - Heyl-Li Biton\* (In progress)
- Accounting (Other):
  - Sarah Kröchert\* (Candidate at Humboldt University of Berlin – Placed in Lancaster University)
- Finance (Columbia):
  - Mattia Landoni (SMU)

\*indicates that I was the chairman or co-chairman of their dissertation committee (Columbia University has two roles in a dissertation committee a sponsor and a chairperson)

## **AD-HOC REVIEWER:**

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- Referee for the “Journal of Finance”
- Referee for the “Journal of Accounting and Economics”
- Referee for the “Journal of Accounting Research”
- Referee for the “The Accounting Review”
- Referee for the “Review of Accounting Studies”
- Referee for “Management Science”
- Referee for “Journal of Accounting and Public Policy”
- Referee for “Journal of Banking and Finance”
- Referee for “Contemporary Accounting Research”
- Referee for “The European Accounting Review”
- Referee for “Journal of Business, Finance and Accounting”
- Referee for “Journal of International Financial Markets, Institutions & Money”
- Referee for “Journal of International Accounting Research”
- Referee for “Accounting and Business Research”
- Referee for “Journal of Financial Markets”
- The Blavatnik Interdisciplinary Cyber Research Center
- Research Grants Council (RGC) of Hong Kong
- Israel Science Foundation
- The German Israeli Foundation for Scientific Research and Development
- Referee for FARS conferences
- Referee for AAA annual meetings



**SERVICE:**

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- Editorial Board Member of *The Accounting Review* (2017- )
- Editorial Board Member of *Journal of Business Finance and Accounting* (2018- )
- Associate Editor of *Innovations in Management* (2017- )
- Columbia Business School accounting core course coordinator (2013-2016)
- Columbia Business school new faculty teaching mentoring program (mentor to Professor Suresh Nallareddy and Moritz Hiemann)
- Advisory Board member of the AICPA, ACFE task force for developing comprehensive fraud risk management protocols (2015- 2016)
- Finance and Economics faculty recruiting committee – outside member (2016)
- 2016 CARE conference – co-organizer

**MEDIA:**

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- Research and opinions were featured in Wall Street Journal, New York Times, Forbes, CFO magazine, Value Walk, China Central TV, SOX compliance Journal and more.