

Curriculum Vitae for
DAN ELNATHAN
(update: October 1, 2020)

Academic Education:

B.A. (Accounting & Economics), The Hebrew University, Jerusalem, Israel, 1980
M.B.A. (Finance), The Hebrew University, Jerusalem, Israel, 1983
Ph.D. (Accounting), Wharton School of Business,
University of Pennsylvania, Philadelphia, PA., U.S.A., 1989
Ph.D. in Accounting, Wharton School of Business, University of Pennsylvania,
Thesis Advisor: Prof. David Larcker
Thesis Title: *Analysis of Issues Concerning Other Post Employment Benefits*

Academic Experience - Teaching:

Full Time Academic Appointments:

University of Pennsylvania Wharton School, Lecturer 1987 –1988
University of Southern California, Los Angeles, School of Accounting:
Assistant Professor, 1989 - 1995
Visiting Professor (summers) 1996 - 1999
Clinical Professor of Accounting 2000 – 2001
Tel Aviv University Faculty of Management, Assistant Professor, 1995 – 2002
College of Management Academic Studies, School of Business Administration, Israel:
Senior Lecturer 2002 – 2012
Clinical Associate Professor of Accounting 2012 - present

Visiting and Part-time Academic Appointments:

Master of Controllershship, Vlerick School, Ghent, Belgium, Visiting Lecturer 1994 – 2008
University of Michigan, Visiting Associate Professor 1998
Tel Aviv University Faculty of Management, Adjunct Senior Lecturer 2003 - 2004
Bar-Ilan University, Israel, Adjunct Senior Lecturer (Executive MBA) 2004 - 2005
Interdisciplinary Center, Hertzeliya, Israel, Adjunct Senior Lecturer (MBA) 2004 - 2016

Courses taught:

International Accounting
Introductory and Advanced Management Accounting, Costing and Control (graduate and undergraduate)
Financial and Managerial Accounting for non-financial executives (MBA and executive education)
Introductory Financial Accounting (Graduate)
Introduction to International Business

Academic Experience - Administration:

College of Management Academic Studies, Israel (COLMAN):

Director, Teaching Excellence Authority of the College 2015 – 2017

School of Business Administration, COLMAN:

Chairman of the Accounting department 2002 – 2010
Co-Director, Joint Accounting – Law degree program 2004 – 2010
Director, undergraduate programs 2004 - 2007
Associate Dean for Academic affairs 2007 - 2010
Chairman of the School's Teaching Committee 2007 – 2010
Chairman of the Accounting department Teaching Committee 2011 – 2014

Director, Undergraduate program in International Business
Dean, School of Business Administration

2012 – present
2019 - present

Publications:

Books and monographs:

1. "Setting Financial Accounting Standards For The Twenty-First Century" with the USC Financial Accounting Study Group, *AICPA monograph*, 1991. Also reprinted as *SEC and Financial Reporting Institute Topical Study No. 4*, 1991.

Refereed Journal Articles:

1. D. Elnathan, S. Krilich, "Accounting Harmonization in Regional Trade Blocs: A Trend for the 21st Century", *Business Forum*, Winter 1992.
2. D. Elnathan, L. Ferreira, C.W. Jackson, T.W. Lin, "Product Costing and Cost Control in the New Manufacturing Environment", *The Review of Business Studies*, Volume 2, No. 2, 1993.
3. D. Elnathan, O. Kim, "Partner Selection and Group Formation in Cooperative Benchmarking", *Journal of Accounting and Economics*, Volume 19, No. 2-3, 1995.
4. D. Elnathan, T.W. Lin, S. M. Young, "Benchmarking and Management Accounting: A Framework for Research", *Journal of Management Accounting Research*, 1996.
5. D. Elnathan, T. Raz, "Activity Based Costing for Projects", *The International Journal of Project Management*, 17(1):61-68, 1999.
6. S. Ellis, D. Elnathan, T. Raz, "Applying Benchmarking in Hi-Tech Companies in Israel: An Organizational Learning Perspective", *Journal of Human Systems Management*, Vol 21, pp 183-191, 2002
7. D. Elnathan, I. Gavius, S. Hauser, "On the Added Value of Firm Valuation by Financial Experts", *International Journal of Business and Management*, Vol. 4, No. 3, March 2009, pp. 70-85.
8. D. Elnathan, I. Gavius, S. Hauser., "An Analysis of Private versus Public Firm Valuations and the Contribution of Financial Experts", *The International Journal of Accounting*, Vol. 45 Issue 4, December 2010, pp. 387-412.
9. Y. Eden, D. Elnathan, L. Fahima, "Lending for the Purpose of Investment in Stocks: Lessons from the Israeli Capital Market", *Quarterly Banking Review* (Hebrew), Vol. 169, April 2011, pp. 46-72.
10. Gelandar, H., Y. Eden, D. Elnathan, "Going Concern Opinion – Too Early or Too Late", *Quarterly Banking Review* (Hebrew), Vol. 180, June 2017, pp. 10-25.
11. Ervin L. Black, Lesley Stainbank, Dan Elnathan, Begoña Giner, Sidney J. Gray, Sylvia Meljem, Enríquez de Rivera, Akihiro Noguchi, Thorsten Sellhorn, and David A. Wood (2017), "Usage of Journal Rankings: An International Perspective", *Journal of International Accounting Research*: Fall 2017, Vol. 16, No. 3, pp. 1-15.

Chapters in Books:

1. J. L. Arnold, D. Elnathan, "Accounting Aspects of the Globalization of American Firms", chapter in "**Small Firms in Global Competition**" (Agmon/Drobnick, Editors), Oxford University Press (1993).
2. Y. Eden, D. Elnathan, "The Development of Accounting in Israel", chapter in **A Global History of Accounting, Financial Reporting and Public Policy**, Gary J. Previts, Peter Walton, Peter Wolnizer (Editors), **Studies in the Development of Accounting thought, Volume 14D**, Emerald Publishing Group (2012).

Papers published in proceedings of academic conferences:

1. Y. Eden, D. Elnathan, "The Estimated Cost of Capital in Valuations and Performance Measures", EuroMed Conference, Marseille, France, October 2008

Papers published in Professional Journals:

1. J. Aharoni, D. Elnathan, T. Raz, "Project Cost Management in the Israeli High Tech Industry: State of the Art and Perceived Needs", *Roe Hachshbon (The Accountant)*, in Hebrew, Volume 54 Issue 3 (451), pp. 240-247, September 2005
2. Y. Eden, D. Elnathan, "The Estimated Cost of Capital in Valuations and Performance Measures", *Roe Hachshbon (The Accountant)*, in Hebrew, Volume 55 Issue 4 (456), December 2006
3. K. Aharoni-Levin, Y. Eden, D. Elnathan, "CPA certification Exams – Moving Forward", *Roe Hachshbon (The Accountant)*, in Hebrew, Issue #29, March 2012.

Other publications:

1. M.A. Diamond, D. Elnathan, "Global Review of the State of Accounting and Auditing Education and Training", published by the **United Nations** as part of the Secretary-General report to the *Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)*, March 1993.
2. Teaching Note (USC case T941-03) for "Formosa Plastics Group" (USC case A941-01), with Thomas W. Lin (1994).
3. D. Elnathan, T. Raz, "Activity based Costing", an entry in the "**Industrial Engineering Applications and Practice: Users' Encyclopedia**", published by *International Journal of Industrial Engineering*, 1999.
4. "The Neighbor's Grass" with Tzvi Raz, *Status, A Management Monthly*, (israel) 92: 40-43, 199
5. D. Elnathan, S. Hauser, I. Madar-Gavius, "On The "Value" of Valuations of Companies that are Traded on the Tel Aviv Stock Exchange", Research report, Israel Securities Authority, December 2003. (in Hebrew).

Papers presented at academic conferences:

1. Y. Eden, D. Elnathan, "The Estimated Cost of Capital in Valuations and Performance Measures", EuroMed Conference, Marseille, France, October 2008.

Academic Advising:

Dissertation Committee Member, Ilanit Gavius, *An Empirical Investigation of Firm Valuation by Financial Experts*, Ben Gurion University, 2005

Thesis Advisor:

Nathan Lachiani, *Brand Equity and Stock Performance*, The College of Management, 2020

Nissim Ravia, *Bureaucratic Burden and Regulatory Obstacles for SME in Government Bids*, The College of Management, in progress

Daniel Jacobson, *The Relationship Between Managerial Accounting Techniques and Business Performance in SMEs in Israel*, College of Management, In Progress

Thesis Reader:

Eli Or, *Trends in Administrative Compliance with Israeli Tax Law*, The College of Management, 2013

Oded Gavish, *Consumer Credit in "Peer to Peer" Platforms*, The College of Management, 2020

Academic Service:

USC School of Business Administration:

Member, International Task Force, (1990 - 1995)

Faculty advisor, International Business Association, (1991 - 1995)

Faculty advisor, MBA International track, (1992 – 1995)

American Accounting Association:

- Member, Global Engagement Task Force, 2014-2016
- International member at large, AAA council, 2014-2016
- Member, Global Gathering Forum, 2014 - 2018
- Chairman-elect, Membership Advisory committee, 2016-2017
- Chairman, Membership Advisory Committee, 2017- 2018
- Member, Committee on Continuing Engagement, 2017-2018

American Accounting Association *International Section*:

- Member, Education Committee, (1991 - 2)
- Member, Dissertation Award Committee (1993 - 4)

Member, Editorial board, *Journal of Accounting Education*, 2015-present

Ad-hoc referee for **American Accounting Association**:

Several annual and section meetings, 1990 - 2001

Ad-hoc referee for *The Accounting Review*, *Accounting Horizons*, *Journal of Management Accounting Research*, 1990 – 2002

Reviewer for International Accounting and Managerial Accounting textbooks, 1990 -1995

Accountants Council, Ministry of Justice, Israel:

Coordinator and writer, National CPA exams in Management Accounting, 1999 - 2001

Tel Aviv University, Faculty of Management:

Coordinator for Master's thesis, Finance and Accounting, 1995-2002

Track chair and referee, *The EuroMed business research conference*, 2008 - 2012

Council for Higher Education, Israel: (2010 – present)

Member of professional accreditation committee for a College

Chairman and member of several professional accreditation committees for Accounting

College of Management, Israel (**current** positions):

Member, Academic management committee, (academic oversight of the College);

Member, Nominations Committee, School of Business Administration;

Member, Advisory committee, Het Center for the study Regulation and Competition

Member, Advisory Committee, Zanbar Center for the study of the Israeli Economy

Member, advisory board. Chinese Media Center

Member, Board of Trustees, College of Management (two terms)

Membership in Academic Organizations:

American Accounting Association:

Member, International Accounting section;

Member, Managerial Accounting section;

Past Member, Accounting Programs Leadership Group;

Institute of Management Accountants, Academic member

Financial Executives Institute, Academic past member

Non-Academic Activities:

Paid positions:

Vita Pri Hagalil (an Israeli Public Company):

Member, Board of Directors; Chairman, Audit Committee 2004 – 2010

ACRO Inc. (a USA Public Company):

Member, Board of Directors; Chairman, Audit Committee 2006 – 2011

Electronics Line 3000 (Israeli public company trading in Frankfurt):

Member, Board of Directors; Member, Audit Committee 2010 – 2017

NFP organizations (without pay)

"Rivka and Pinchas Sapir Foundation", (a charitable foundation):

Member of the Board of Trustees 1977 - 1997

Chairman of the Board of Trustees 1997 - 2017

"Be'erenu Irrigation Association", Israel:

Member of the Audit Committee 1978 - 1980

Member of the Management Committee	1980 - 1982
Transparency International Israel (SHVIL), Finance Committee	2009 – 2016
AV-Israel, Finance and Audit Committees	2010 – present

Prior Professional Experience (Non Academic):

Municipality of Jerusalem, Truant Officer	1976 - 1977
ARLEDAN Ltd., Israel: Economist,	1977 - 1978
Haft & Haft CPA, Israel: various positions up to and including audit manager,	1978 - 1982

Professional Consulting, Teaching, and Service:

In-house Executive Teaching:

Siam Cement Group (Thailand); Partner Communications; Tnuva (Israel's largest food conglomerate); Keter Plastics; AMDOCS; Elbit Systems (academic director); IDB Holdings; Sapiens;

Other Professional Programs:

Continuing Education Institute, COLMAN:

Panel leader, Directors' training programs

Israel Institute of Certified Public Accountants, Continuing Education programs:

Several Lectures on variety of topics to institute members (without pay)

LAHAV Executive Education, Faculty of Management, Tel Aviv University:

International Investments program

Global Management program

Israel Police Planning Department

PPM&PMO Forum:

Lecture on Project Costing

Professional Consulting:

Mekorot, The Israel Water Company: Preliminary design of ABC system

The Electric Authority of Israel: Analysis of cost structure

Israel Securities Authority: Development of Activity Based Costing system

TDP (Belgium): Economic Analysis

Delek – The Israeli Petroleum Company: Economic Analysis (various projects)

Professional Service:

Israel Institute of Certified Public Accountants:

Practical Education Committee, Associate member

Grants:

Zumberge Fellow, USC	1992-1993
CIBEAR research grant, USC	1992-1993
CIBEAR curriculum development grant, USC,	1993-1995
The Israel Institute of Business Research, Tel Aviv University	1996, 1997
The Kasirer Institute for Accounting Research, Tel Aviv University	1997
Israel Institute of Business Research, Tel Aviv University	2000-2001
College of Management, Israel, research grants	various years

Scholarships, Prizes and Awards:

Excellence Award (faculty), College of Management, School of Business 2006; 2016

Personal details:

Home address: 45 Nof Harim Street, Mevaseret Zion, 90805, Israel

Office: 03-9634295;

Mobile 1: (972) 52-8324374 (calls, text and WhatsApp)

Mobile 2: (972) 54-5229142 (text);

E-mail: danel@colman.ac.il