

Joseph Tzur

CURRICULUM VITAE AND LIST OF PUBLICATIONS

• Education

- 1983 Ph.D. Department of Accounting, Graduate School of Business,
Columbia University
Dissertation: "An Agency Model of Search for Alternatives".
Ph.D. Supervisor: John Donaldson.
- 1983 M.Ph. Department of Accounting, Graduate School of Business,
Columbia University
- 1980 C.P.A. Israel
- 1976-1978 B.A. Department of Economics, Bar-Ilan University, Israel.

• Employment History

- 2006 - Present Senior Lecturer in Accounting
Ono Academic College
- 2004-2006 Head, Department of Economics and Management
Ruppin Academic Center
- 1996 - Present Senior Lecturer in Accounting
Ruppin Academic Center
- 1992-2009 Senior Lecturer, Department of Economics
Bar-Ilan University
- 1989-2006 Visiting Lecturer, The Business School
Hebrew University of Jerusalem
- Summer 1986 Visiting Associate Professor of Accounting
Graduate School of Business
New York University
- 1984-1992 Lecturer, Department of Economics
Bar-Ilan University
- Summer 1984 Visiting Assistant Professor of Accounting
Graduate School of Business
Columbia University

1983-1984 Assistant Professor of Accounting
The Wharton School
University of Pennsylvania

• **Professional Activities**

(a) Professional academic functions

1990-2009 Managing Director, Institute of Accounting Research, affiliated
with Bar-Ilan University and the Institute of Certified Public
Accountants in Israel.

1985-1986 Lecturer for review sessions held by the Institute of Certified
Public Accountants in Israel.

1986-Present Occasional referee for: *Journal of Economic Behavior and
Organization; European Journal of Political Economy; Journal
of Economics.*

(b) Professional functions outside universities/institutions

1978-1980 Auditing and Preparation of Financial Statements
Kessleman & Kessleman, CPA
Tel Aviv, Israel

(c) Significant professional consulting

1985- Present Consultant, advisor and an expert witness on accounting matters.

1992 Expert witness in the case of the State of Israel against the banks and
their auditors, 1992, stock manipulation and misrepresentation of
accounting reports.

• **Educational Activities**

(a) Courses taught

Graduate Courses

Financial Statement Analysis

Managerial Accounting

Seminar in Accounting Research

Undergraduate Courses

Accounting Theory

CPA review courses

Financial Accounting (Introductory, Intermediate and Advanced)

Managerial Accounting

(b) Research students

2007, Achykam Firstenberg, Ph.D., The Non-Observed Economy in Israel for the Period 1960-2004: Development, Estimation and Causes. Bar-Ilan University. Joseph Tzur was sole supervisor.

• **Awards, Citations, Honors, Fellowships**

(a) Honors, Citation Awards

1984-1986 Winner of Alon Foundation Grant.

1982 American Accounting Association Doctoral Consortium Fellow.

1981-1982 Dean Merit Fellow, Columbia University.

Elected to Beta Gamma Sigma, New York City.

• **Publications**

(a) Authored books

J. Tzur, "Advanced Financial Accounting", A complete learning program on a CD. A computerized accounting textbook. Issued by Joseph Tzur: 2003.

H. Asaiag, S. Shuv and J. Tzur, "Advanced Financial Accounting – CPA Examinations", Issued by The Institute of Research in Law and Economics, Tel Aviv: 2002.

(b) Conference proceedings

J. Tzur and V. Yaari, "The Effects of Gatekeepers' Insider Trading on the Quality of Earnings", in *Proceedings of the 5th Global Conference on Business & Economics*. Cambridge, England, July 6-8, 2006.

(c) Refereed articles and refereed letters in scientific journals

- B. Barlev and J. Tzur, "A General Model for Cost Estimation in an Exchange", *Sage Open*, January-March 2014: 1-13, DOI: 10.1177/2158244014526704.
- A. Firstenberg and J. Tzur, "The Non-Observed Economy in Israel for the Period 1960-2004: Estimation and Development", *Journal of Theoretical Accounting Research*, 9(1), 2013, pp. 17-56.
- J. Tzur and M. Ben-Horin, "A Note on the Present Value of a Loan", *Journal of Theoretical Accounting Research*, 8(1), 2012, pp. 37-53.
- J. Ronen, J. Tzur and V. Yaari, "Legal Insider Trading, CEO's Incentives, and Quality of Earnings," *Corporate Ownership and Control*, 4 (3), 2007, pp. 210-219.
- J. Ronen, J. Tzur and V. Yaari, "The Effect of Directors' Equity Incentives on Earnings Management," *Journal of Accounting and Public Policy*, 25 (4), 2006, pp. 359-389.
- T. Ronen, Daniel G. Weaver, J. Tzur and V. Yaari, "Price Continuity and Volatility", *Estonian Business School (EBS) Review*, 14, 2002, pp. 35-39.
- T. Ronen, J. Tzur and V. Yaari, "Does the Increased Flexibility in US GAAP Enhance Market Efficiency?" *Estonian Business School (EBS) Review*, 14, 2002, pp. 12-20.
- J. Tzur and V. Yaari, "Tax Evasion as an Outcome of Organizational Design", *Journal of Accounting, Auditing, and Finance*, 15(1), 2001, pp. 47-73.
- J. Tzur and V. Yaari, "Microstructure of Firms' Disclosure", *Review of Quantitative Finance and Accounting*, 13, 1999, pp. 367-391.

- E. Kraizberg and J. Tzur, "Tax Evasion and the Risk Averse Tax Collector", *Public Finance*, 50(1), 1995, pp. 153-165.
- J. Tzur and V. Yaari, "Management's Reporting Strategy and Imperfection of the Capital Market", *Managerial and Decision Economics*, 15(1), 1994, pp. 57-61
- S. Nitzan and J. Tzur, "Costly Diagnosis and Price Dispersion", *Economics Letters* 36, 1991, pp. 245-251.
- J. Tzur, "Consolidation of All the Subsidiaries in which the Parent Company Holds Control - FASB 94", *The Journal of the Institute of Certified Public Accountants in Israel*, 39, February 1990. (in Hebrew).
- R. Halperin and J. Tzur, "Tax Evasion and the Low Penalty, Low Audit Rate Phenomenon", *Journal of Accounting and Public Policy*, 9(3), Fall 1990, pp. 179-196.
- S. Nitzan and J. Tzur, "Restricted Competition as a Reward for Public Service: The Case of Auditors", *European Journal of Political Economy*, 5, 1989, pp. 519-532.
- S. Nitzan and J. Tzur, "Price and Quality of Professional Services and Codes of Ethics", *European Journal of Political Economy*, 5, 1989, pp. 31-48.
- S. Nitzan and J. Tzur, "Why are Auditors and Land-Assessors Protected Against Economic Competition?" *The Economics Quarterly*, 140, 1989, pp. 59-63 (in Hebrew).
- J. Picard and J. Tzur, "Price Determination to an Exclusive Distributor in a Foreign Market", *Administrative Sciences Association of Canada*, 9(8), 1988, pp. 91-100.

J. Tzur, "An Agency Model of Search for Alternatives", *Journal of Economic Behavior and Organization*, 7, 1986, pp. 317-327.

R. Halperin and J. Tzur, "Monetary Compensation and Nontaxable Employee Benefits: An Analytical Perspective", *The Accounting Review*, October 1985, pp. 670-680.

R. Halperin and J. Tzur, "The Effects of Nontaxable Employee Benefits on Employer Profits and Employee Work Effort", *National Tax Journal*, 38(1), 1985, pp. 65-79.

• **Lectures and Presentations at Meetings and Invited Seminars**

(a) Presentation of papers at conferences/meetings (oral or poster)

B. Barlev and J. Tzur, "A general model for cost estimation in an exchange", 12th Annual International Conference on Accounting, May 2014, Athens, Greece.

S. Nitzan, U. Procaccia and J. Tzur, "On the Political Economy of Complexity", The Israeli Law and Economics Association (ILEA) Annual Meeting, December 2013.

J. Tzur, H. Yaari and V. Yaari, "An Advanced Present Value Formula", Northeast Region Meeting of the American Accounting Association, April 2007.

J. Tzur and V. Yaari, "Speculation and the Design of Management's Incentives", presented at the European Meeting of the Econometric Society, August 22-26, 1993, Uppsala, Sweden.

S. Nitzan and J. Tzur, "Restricted Competition as a Reward for Public Service: The Case of Auditors", presented at the International Convention on Political Economy, Bar-Ilan University, Summer 1987.

• **Present Academic Activities**

(a) In progress

Y. Zelicha and J. Tzur, "From Trading in Slaves to Trading in Workers: The Long-Term Consequences of Trading in Labor on Investment and Growth"

B. Barlev and J. Tzur, "On the Estimation of Fair Value of a Barter Transaction"

S. Nitzan, U. Procaccia and J. Tzur, "On the Political Economy of Complexity",
CESifo Working Paper NO. 4547, December 2013.

(b) Research in progress

- Measuring cost in a non-monetary asset exchange transaction
- Examination of the "quality" of accounting reports and its attributes
- Goodwill amortization rules and agency costs
- Changes in accounting standards and in the level of their understanding