

Eli Or - Curriculum Vitae

Personal Details:

Academic Degree: MBA (with thesis)

E-mail address: elior@colman.ac.il **Home Address:** 27 Hapashosh St. Rehovot

Mobile phone no.: 050-6560700 **Home phone no.:** 08-9465033

Military service: Major in the Intelligence Corps, regular service and standing army, during the years: 1980-1988

School of Business/The College of Management Academic Studies – COMAS

Academic Education:

1987-1991: BA in Business Administration (major in accounting), COMAS

1991-2002: LLB (on Dean's list in 4th year), CLB

2009-2010: MBA (on Dean's list in 2nd year), COMAS

2011-2012: MBA with thesis, COMAS

2014- Doctorate studies, Ben Gurion University

Thesis' Details: (Institution, Adviser/s, Title)

Title of Master's thesis: *Trends in Administrative Obedience to the Israeli Tax Laws*

Names of supervisors: Prof. Y Eden, Prof. Y Edrei

Continuing Education Programs and Accreditations

1988 Tax Supervisors Course, Israel Tax Authority

1993 CPA, Institute of Certified Public Accountants in Israel

2002 Lawyer, Israel Bar Association

2003 Certified Mediator, The Judicial Authority

Academic Experience - teaching:

1992 – 2015 Faculty Member, COMAS

Senior Lecturer at School of Business, in: Financial Accountancy, Managerial Accountancy, Taxation, Seminars in Accountancy, Tax Avoidance and Evasion, Legal Responsibility of Representatives.

Academic/Administrative Positions:

- 2005-present: Chair, Accounting Department, School of Business, COMAS
Management Member, School of Business, COMAS
- 2008-2013: Coordinator of Accountancy Studies (with heads of Accounting Department: Prof. Dan Elnathan, Prof. Yoram Eden and Dr. Hadas Gelander), School of Business, COMAS
- 2008-2015: Chair of Law-Business Interdisciplinary Degree program, COMAS
- 2009-2013: Coordinator of Supplementary year of studies in accounting, COMAS
- 2013- : Deputy Head of Accounting Department, COMAS
- 2013- : Member of Teaching Committee, COMAS

Professional Experience (Non Academic):

- 1988-1993: Israel Tax Authority – senior staff member (manager) in charge of collection department- chief collector, management member, representative of the tax authority in court and various committees;
Coordinator and lecturer in accounting of the tax authority employees;
- 1993-2013: Partner at CPA firm –private companies’ auditing, tax consulting, tax representation
- 2002-2011: Public Defense Attorney (tax offences) in central and southern districts
- 2002-2011: Israel Bar Association- Arbitrator

Membership in Professional and Academic Societies:

Member of the Israel Bar Association

Member of the Institute of Certified Public Accountants in Israel

Positions and Public Activities:

- Member of the Council of the Institute of Certified Public Accountants in Israel/ Tel Aviv
- Chairman of the committee of communication with Tax Authority’s investigation unit in the Institute of CPA in Israel
- Public appointee on the Labor Court Bench in Be’er Sheva

Publications:

Refereed Journal Articles:

Eden Yoram and Eli Or, "The Walk to Canossa, How does the Tax Authority Implement the Administrative Offences Law?" *The Accountant, The Journal of Certified Public Accountants in Israel*, No.38, June 2014, pp. 60-73 (Heb).

Papers presented at academic conferences:

The 2014 annual CPA conference, Institute of CPA in Israel, Eilat- Israel: "Administrative Enforcement, Criminal Enforcement and Additional Mechanisms".

Scholarships, Prizes and Awards:

- Excellence in teaching, The College of Management Academic Studies, Israel
- Research scholarship, Research Unit- School of Business/ COMAS.