

CURRICULUM VITAE**1. Personal Details**

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2. Higher Education**A. Undergraduate and Graduate Studies**

Period of Study	Name of Institution and Department	Degree	Year of Approval of Degree
2021-2024	Ariel University - Department of Economics and Business Administration	Ph.D.	2024
2019-2020	Ariel University - Department of Economics and Business Administration	Pre-doctoral Thesis	2020
2003-2004	Tel Aviv University - School of Business Administration	M.B.A.	2004
1996-2000	the College of Management Academic Studies - Department of Accounting	B.B.	2000

3. Academic Ranks and Tenure in Institutes of Higher Education

Dates	Name of Institution and Department	Rank/Position
2023-present	Western Galilee College - Department of Economics and Accounting	Adjunct lecturer
2021-present	Ariel University - Department of Economics and Business Administration	Lecturer
2021-present	Ruppin Academic Center - Department of Economics and Accounting	Adjunct lecturer
2019-February 2020	The Hebrew University - Department of Accounting	Adjunct lecturer
2018-2021	Ariel University - Department of Economics and Business Administration	Adjunct lecturer
2013-July 2014	Reichman University - Accounting Program	Adjunct lecturer
2013	The Academic College of Law and Science - Department of Accounting	Adjunct lecturer
2008-January 2013	Tel Aviv University - Department of Accounting	Adjunct lecturer

Dates	Name of Institution and Department	Rank/Position
2006	The Hebrew University - Department of Accounting	Teaching assistant
2005-present	Ono Academic College - Department of Accounting; Computer Science and Information Systems School	Adjunct lecturer
2005-March 2022	The Open University - Department of Management and Economics	Academic supervisor, Lecturer
2005-July 2008	Lev Academic Center - Department of Accounting	Adjunct lecturer
2005	The College of Management Academic Studies - School of Accounting	Adjunct lecturer
2001-2007	Tel Aviv University - Department of Accounting	Teaching assistant

4. Offices in Academic Administration

Dates	Role/Position
2024-present	Head of Real Estate Appraisal Studies Program, Ariel University
2023	Director of liaison with the Real Estate Appraiser Council, Ariel University
2021-present	Member of the Teaching Committee, the Accounting Department, Ariel University
2019-March 2022	Academic Consultant of the Accounting program, The Open University

5. Scholarly Positions and Activities outside the Institution

a. Professional functions outside universities

Dates	Role/Position	Institution
2022-present	Exams Academic Inspector - Information Technology	Auditors' Council
2020-present	Exams Writer - Information Technology	Auditors' Council
2011-2013	CRISC Coordinator	the Information Systems Audit and Control Association - the Israeli Chapter (ISACA-IL)
2006-2008	Vice President	The Information Systems Audit and Control Association - the Israeli Chapter (ISACA-IL)
2004-2005	Chairman of the professional committee	The Information Systems Audit and Control Association - the Israeli Chapter (ISACA-IL)
2003-2015	CISA Coordinator	The Information Systems Audit and Control Association - the Israeli Chapter (ISACA-IL)

b. Membership in professional societies

Dates	Role/Position	Institution
2024-present	Member	The Israeli Chamber of Information Technology
2009-2022	Member of the National Information Technology Auditing Committee	The Institute of Certified Public Accountants in Israel
2009-2022	Member of the Sub-Committee for Audit Standards and Procedures in Information Systems	The Institute of Certified Public Accountants in Israel
2020-2021	Member of the Committee for examining the Accounting Curriculum in Cyber Security and Information Technology Auditing	The Institute of Certified Public Accountants in Israel
2020	Member of the Information Technology Committee	The Institute of Certified Public Accountants in Israel
2006-2015	Member of the professional committee	The Information Systems Audit and Control Association - the Israeli Chapter (ISACA-IL)
2003-present	Member of the Professional Committee	The Institute of Internal Auditors (IIA-Israel)
2003-present	Member	The Institute of Internal Auditors (IIA-Global)
2003-2015	Member of the Senior Management	The Information Systems Audit and Control Association - the Israeli Chapter (ISACA-IL)

6. Participation in Scholarly Conferences

a. **Active Participation in International Conferences**

Date	Name of Conference	Place of Conference	Subject of Lecture/Discussion	Role
September 2024	17 th Annual Conference of the EuroMed Academy of Business (EMAB)	Pisa, Italy	Elevating Audit Quality: A Systematic Framework for Risk Assessment	Presenter and Chair
June 2024	18 th International Conference on Auditing Technology (ICAT)	San Francisco, USA (online)	From Intuitive to Constructive Audit Risk Assessment - A Complementary Approach to CAATTs Adoption	Presenter
December 2023	17 th International Conference on Auditing Technology (ICAT)	London, UK (online)	A Risk-Based Modeling Approach for Successful Adoption of CAATTs in Audits: An Exploratory Study Applied to Israeli Accountancy Firms	Presenter

b. Organization of Conferences in Israel

Date	Name of Conference	Place of Conference	Subject of Conference	Role
June 2024	4 th Annual Information Technology Conference	Ariel University	Artificial Intelligence	Conference organizer and moderator
May 2022	3 rd Annual Information Technology Conference	Ariel University	Frauds and Embezzlements in Technology Environment	Conference organizer and moderator
May 2021	2 nd Annual Information Technology Conference	Ariel University	Using Information Systems in the Auditing Process	Conference organizer and moderator
December 2019	1 st Annual Information Technology Conference	Ariel University	Computer Assisted Audit Techniques and Tools (CAATTs) adoption in Audits	Conference organizer and moderator

7. Invited Lectures\Colloquium Talks

Date	Place of Lecture/Topic	Name of Forum	Presentation/Comments
May 2010	Financial Reporting	Information Systems Auditing Conference - Tel Aviv, Israel	The influence of information systems on financial assertions
December 2007	Information Technology Auditing	Information Systems Auditing Conference - Tel Aviv, Israel	The auditor's role in ensuring the integrity of electronic calculations
June 2006	Internet Banking	Information Systems Auditing Conference - Tel Aviv, Israel	Guidelines for auditors in e-commerce environment
May 2005	The Internal Auditor's challenges	Information Systems Auditing Conference - Tel Aviv, Israel	The impact of the internal auditing function on the audit quality of the financial auditor
December 2004	Information Systems Audit in Outsourcing environments	ISACA-IL Conference - Ramat Gan, Israel	Outsourcing audits by the internal auditor
June 2004	Information Technology risk management in financial information systems	Information Systems Auditing Conference - Tel Aviv, Israel	The role of the financial auditor in enhancing Information Technology General Controls

Date	Place of Lecture/Topic	Name of Forum	Presentation/Comments
November 2003	Business Continuity Planning and Disaster Recovery Plan	Information Systems Auditing Conference - Tel Aviv, Israel	Internal auditing on BCP and DRP of organizations

8. Scholarships, Awards and Prizes

2024 - Best Presentation Award in recognition of an outstanding work - the 18th International Conference on Auditing Technology (San Francisco, USA).

2023 - Best Presentation Award in recognition of an outstanding work - the 17th International Conference on Auditing Technology (London, UK).

2023 - Dean's Best B.A. Lecturer Award, Ono Academic College.

2023 - Best Lecturer Award, Western Galilee College.

2022 - Dean's Best B.A. Lecturer Award, Ruppin Academic Center.

2022 - Dean's Best B.A. Lecturer Award, Ono Academic College.

2021 - Dean's Teaching Award, Ono Academic College.

2020 - Dean's Best B.A. Lecturer Award, Ono Academic College.

2013 - A Book Recognition Award, the Foundation Scholarships and Awards of the Institute of Certified Public Accountants in Israel.

9. Teaching

a. Courses Taught in Recent Years

Year	Name of Course	Type of Course	Degree	Number of Students (Average no. in one class)
2024-present	Managerial Accounting	Introduction Course (mandatory)	B.A.	60
2021-present	Computer Applications for Accountants	Lecture	B.A.	50
2021-present	Fundamentals of Financial Management	Lecture	B.A.	35
2019-present	Advanced Financial Auditing	High Learn Course	B.A.	50
2019-present	Fundamentals of Financial Auditing	Introduction Course (mandatory)	B.A.	50
2019-present	Fundamentals of Financial Accounting	Lecture	B.A.	60
2019-2021	Accounting and Costing	Lecture	B.A.	60

Year	Name of Course	Type of Course	Degree	Number of Students (Average no. in one class)
2005-present	Information Technology	High Learn Course	B.A.	50
2005-present	Information Technology Auditing	High Learn Course	B.A.	50

10. Miscellaneous

a. Further studies and certifications

Period of Study	Name of Institution	Certification	Year of Approval of Degree
2010	Information Systems Audit and Control Association (ISACA)	CRISC (Certified in Risk and Information Systems Control)	2010
2002	Information Systems Audit and Control Association (ISACA)	CISA (Certified Information Systems Auditor)	2002
2001	The College of Management	Information Systems Auditor	2001
1996-2000	Auditors' Council	CPA (Certified Public Accountant)	2002

- b. 2017-2023: a lecturer in courses at the unit for extracurricular and continuing studies, Ariel University, such as training of directors and senior managers, internal auditing, corporate governance, risk management, costing, budget management and cash flow.

11. Professional Experience

Dates	Role/Position	Institution
2003-2014	Head of Internal Audit Department	Bank Leumi of Israel
2001-2003	Senior Audit Manager	RSM Accountancy firm
1999-2001	Financial auditor/Internal auditor	LEA accountancy firm

PUBLICATIONS

A. Ph.D. Dissertation

Title: “The Pivotal Impact of the Audit Risk Model on Technology Acceptance in Financial Audits”.

Language: English

No. of Pages: 104

Institute: Ariel University

Name of advisor: Prof. Jeffrey Kantor and Prof. Shalom Levy

B. Scientific Books (Refereed)

a. Authored Book - Published

Orbach, Y. & **Cohen**, A. (Co-Authors). (2012). “*Information Technology Auditing in C.P.A's (Isr.) Auditing*”, The Open University of Israel (501 pages).

C. Articles in Refereed Journals

Articles in Refereed Journals- under review/ in preparation

1. **Cohen**, A., Kantor, J. & Levy, S. (under review). Does Risk Matter? A Novel Framework for Technology Adoption in Financial Audits, *International Journal of Auditing* (IF=2.1, Q2).
2. **Cohen**, A., Kantor, J. & Levy, S. (under review). Beyond the Auditor's Judgmental Approach: An Auxiliary Paradigm Towards Audit Risk Evaluation, *International Journal of Auditing* (IF=2.1, Q2).
3. **Cohen**, A., Kantor, J. & Levy, S. Risk and Reward: Unveiling the Nexus between Risks and Technology Adoption-the Auditor Perspective.

D. Articles or Chapters in Scientific Books (which are not Conference Proceedings)

Cohen, A. (2007). Internet, E-Commerce and Electronic Data Interchange. In Y. Orbach (Ed.), *Accounting Information Systems - Control and Audit*, The Open University of Israel (pp. 195-280), Raanana, Israel: The Open University.

E. Other Scientific Publications

Published

1. **Cohen, A., Kantor, J. & Levy, S.** (2023, December 11-12). *A Risk-Based Modeling Approach for Successful Adoption of CAATTs in Audits: An Exploratory Study Applied to Israeli Accountancy Firms* [Abstract presentation]. 17th International Conference on Auditing Technology, ICAT 2023 (online), London, UK. ISSN: 1307-6892
2. **Cohen, A., Kantor, J. & Levy, S.** (2024, June 03-04). From Intuitive to Constructive Audit Risk Assessment - A Complementary Approach to CAATTs Adoption [Abstract presentation]. 18th International Conference on Auditing Technology, ICAT 2024 (online), San Francisco, USA. ISSN: 1307-6892
3. **Cohen, A., Kantor, J. & Levy, S.** (2024, September 11-13). Elevating Audit Quality: A Systematic Framework for Risk Assessment [Abstract presentation]. 17th Annual Conference of the EuroMed Academy of Business, EMAB 2024, Pisa, Italy. ISSN: 2547-8516

F. Other Publications

Professional Articles and Publications

1. **Cohen, A., & Dargy, Z.** (2012). Information and Data - a professional opinion on Audit Entity's Information Technology General Controls, *CPA Journal*, 30: 114-116. [Hebrew]
2. **Cohen, A.** (2012). *Risk Management Practices - an Internal Audit perspective*, The Internal Auditor journal, 102: 38-43. [Hebrew]
3. **Cohen, A., & Dargy, Z.** (2010). Thinking Technology, *CPA Journal*, 19: 114-115. [Hebrew]
4. **Cohen, A., & Peled, Y.** (2009). To stay in Control, *CPA Journal*, 14: 116-118. [Hebrew]
5. **Cohen, A., & Orbach, Y.** (2007). Digging in the data of electronic databases, *CPA Journal*, 4: 98-105. [Hebrew]
6. **Cohen, A., & Ronen, D.** (2006). Preparing for emergency scenarios and events, *Haaretz newspaper, Information Technology magazine*, 13. [Hebrew]
7. **Cohen, A., & Orbach, Y.** (2006). The Accountant and the Internal Auditor's role in ensuring the integrity of IT calculations, *CPA Journal*, 2: 141-147.
8. **Cohen, A., & Orbach, Y.** (2005c). Audit evidence in Information Systems environment, *CPA Journal*, 4: 358-365. [Hebrew]
9. **Cohen, A., & Orbach, Y.** (2005b). Internet Banking - International Audit Standard no. 060.110, *CPA Journal*, 3: 255-259. [Hebrew]

10. **Cohen, A., & Orbach, Y.** (2005a). *Information Systems Audit in Outsourcing environments*, CPA Journal, 1: 43-46. [Hebrew]
11. **Cohen, A., & Ronen, D.** (2003b). Business Continuity Planning and Disaster Recovery Plan, *CPA Journal*, 1: 144-150. [Hebrew]
12. **Cohen, A., & Ronen, D.** (2003a). Risks Survey in Information Systems environment, *CPA Journal*, 1: 48-51. [Hebrew]

G. Summary of my Activities and Future Plans

During my undergraduate studies in Business Administration and Accounting, I developed a keen interest in auditing and Information Technology (IT). This interest stemmed from my growing comprehension of how technological advancements impact the audit process, shaping both my professional trajectory and academic pursuits. Over the course of my career, I seamlessly integrated practical experience gained from roles in accountancy firms and financial institutions with teaching responsibilities at esteemed academic institutions like Tel Aviv University, where I served as an adjunct lecturer. This dual exposure allowed me to amass a wealth of experience and deepen my expertise in various scholarly domains, including IT auditing, Financial Auditing, Internal auditing, and Risk Management.

Utilizing my knowledge in these domains, I have authored several scientific publications and professional articles. Approximately a decade ago, fueled by my passion for teaching and research and bolstered by my exceptional achievements in these areas, I made the deliberate decision to transition exclusively to academia and pursue an academic career.

In 2020, I successfully completed my pre-doctoral thesis, focusing on “The Impact of Risk Management Methodologies on Accounting and Cyber Risk Exposures”. Recently, I was awarded a Ph.D. My work delves into the influence of technological advancements on the auditing process of financial statements and particularly it explores the pivotal impact of the audit risk model on technology acceptance in financial audits. This area of research aligns closely with my expertise and effectively showcases my knowledge and experience.

Throughout my research, I explored the factors driving or impeding the adoption of Computer-Assisted Audit Techniques and Tools in financial audits. Additionally, I proposed a risk-based auditing model aimed at optimizing the adoption of technologies in audits, both at an individual and organizational level, ensuring their successful implementation.

Currently, I am focused on publishing my research in refereed international journals and commenced work on several studies aligned with my research interests. These works include, for instance:

- Investigating the role of Artificial Intelligence in Auditing: the contribution to the quality of the audit.
- Exploring the application of Robotic Process Automation in the auditing process.
- Examining the implications of financial auditing within a blockchain environment.
- The influence of technology risks on the audit effectiveness.
- The impact of the perceived risk on the adoption of technologies in the context of internal auditing.
- The correlation between utilizing technology by auditors and the perception of stakeholders on the effectiveness of the auditors' opinion about the financial statements.