# Ben W. Van Landuyt, Ph.D., CPA

The University of Arizona

Dhaliwal-Reidy School of Accountancy, Eller College of Management

McClelland Hall 301V

1130 E. Helen St., Tucson, Arizona 85712

Email: benvanlanduyt@arizona.edu

## August 2024

### **ACADEMIC POSITIONS**

**The University of Arizona,** Tucson, Arizona Dhaliwal-Reidy School of Accountancy, Eller College of Management Associate Professor, 2024 – Present Assistant Professor, 2017 – 2024

## **EDUCATION**

The University of Texas at Austin, Austin, Texas

Ph.D. in Accounting, 2017

The University of Mississippi, Oxford, Mississippi

Master of Accountancy, 2010 Bachelor of Accountancy, 2009

### RESEARCH

**Research Interests:** Determinants and consequences of financial reporting outcomes; Strategic interactions between financial reporting stakeholders; uncertainty; prosocial behavior; experimental economics

### **Publications:**

- Van Landuyt, B. W., and B. J. White. 2024. The effect of uncertainty about future accounting standards on financial reporting quality. *Management Science* Forthcoming.
- Douthit, J. D., S. J. Kachelmeier, and B. W. Van Landuyt. 2024. Does auditor assurance of client prosocial activities affect subsequent reporter-auditor negotiations? *Accounting, Organizations and Society* 112: 101550.
- Elliott, W. B., J. L. Hobson, B. W. Van Landuyt, and B. J. White. 2023. Asymmetric motivated reasoning in investor judgment. *Review of Accounting Studies* Forthcoming.
- Garavaglia, S., B. W. Van Landuyt, B. J. White, and J. Irwin. 2023. The ESG stopping effect: Do investor reactions differ across the lifespan of ESG initiatives? *Accounting, Organizations and Society* Forthcoming.
- Van Landuyt, B. W. 2021. Does emphasizing management bias decrease auditors' sensitivity to measurement imprecision? *Accounting, Organizations and Society* 88: 101189.
- Kachelmeier, S. J., and B. W. Van Landuyt. 2017. Prompting the benefit of the doubt: The joint effect of auditor-client social bonds and measurement uncertainty on audit adjustments. *Journal of Accounting Research* 55 (4): 963-994.

### **Working Papers:**

- "Managers' fair value estimates and auditing," with L. Koonce
- "When does audit efficiency reduce financial statement preparers' effort?" with D. Rimkus
- "The role of goal commitment in investors' response to firms' ESG pivots," with M. Hewitt and R. Jennings

### **Selected Works in Process:**

• "The effect of stakeholder legitimacy and agency on auditor leniency," with K. Bowlin, L. Flint, and J. Richardson

### **Invited Presentations:**

- 2025 University of Bern (scheduled)
- 2024 University of Pittsburg
- 2022 University of Mississippi
- 2022 Baylor University
- 2021 AAA ABO Research Conference
- 2020 AAA ABO Research Conference
- 2020 University of Arizona
- 2019 UA/ASU Accounting Research Conference
- 2019 AAA ABO Research Conference
- 2017 AAA ABO Research Conference
- 2017 Case Western Reserve University
- 2017 Cornell University
- 2017 Indiana University
- 2017 University of Arizona
- 2017 University of Central Florida
- 2016 University of Texas at Austin
- 2016 Illinois Audit Doctoral Consortium
- 2016 AAA Annual Meeting
- 2016 AAA Auditing Section Midyear Meeting
- 2015 University of Texas at Austin

### **Invited Conference Discussions:**

- 2022 JFR Improving Financial Reporting Conference
- 2021 AAA ABO Research Conference (plenary session)
- 2020 AAA ABO Research Conference
- 2019 AAA ABO Research Conference
- 2019 AAA Auditing Section Midyear Meeting
- 2017 AAA ABO Section Midyear Meeting
- 2016 AAA Auditing Section Midyear Meeting

### **Conference Attendance:**

- 2024 AAA ABO Accounting Research Conference, Montreal, Canada (scheduled)
- 2023 Contemporary Accounting Research Conference, Vancouver, Canada
- 2023 UA/ASU Accounting Research Conference, Tucson, Arizona

- 2023 Palmetto Symposium on Experimental Accounting Research, Columbia, South Carolina
- 2022 Review of Accounting Studies Conference (attended virtually)
- 2022 Accounting, Organizations and Society Conference on Accounting for Sustainability and Climate Change, Chicago, Illinois
- 2022 AAA ABO Accounting Research Conference, Phoenix, Arizona
- 2022 JFR Improving Financial Reporting Conference (attended virtually)
- 2022 Trueblood Seminar (attended virtually)
- 2021 Contemporary Accounting Research Conference (attended virtually)
- 2021 AAA ABO Accounting Research Conference, San Antonio, Texas
- 2021 UA/ASU Accounting Research Conference, Tucson, Arizona
- 2021 Palmetto Symposium on Experimental Accounting Research (attended virtually)
- 2020 AAA ABO Accounting Research Conference (attended virtually)
- 2020 Illinois Symposium on Audit Research, Champaign, Illinois (attended virtually)
- 2019 UA/ASU Accounting Research Conference, Tempe, Arizona
- 2019 AAA ABO Research Conference, Providence Rhode Island
- 2019 Texas Audit Research Symposium, Austin, Texas
- 2019 Notre Dame Accounting Research Conference, South Bend, Indiana
- 2019 EY ARC Colloquium, Seattle, Washington
- 2019 AAA Auditing Section Midyear Meeting, Nashville, Tennessee
- 2018 AAA ABO Research Conference, Phoenix, Arizona
- 2018 UA/ASU Accounting Research Conference, Tucson, Arizona
- 2018 AAA New Faculty Consortium
- 2017 UA/ASU Accounting Research Conference, Tempe, Arizona
- 2017 AAA ABO Research Conference, Pittsburg, Pennsylvania
- 2016 McCombs Accounting Research Conference, Austin, Texas
- 2016 Illinois Symposium on Audit Research and Doctoral Consortium, Champaign, Illinois
- 2016 AAA Annual Meeting, New York, New York
- 2016 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, Westlake, Texas
- 2016 AAA Auditing Section Midyear Meeting and Doctoral Consortium, Scottsdale, Arizona
- 2015 Experimental Research in Accounting Conference, Austin, Texas
- 2015 AAA Auditing Section Midyear Meeting and Doctoral Consortium, Miami, Florida
- 2014 Taxation in a Global Economy Research Symposium, Austin, Texas
- 2014 NASD OMX Conference on Capital Markets, Austin, Texas
- 2014 AAA Auditing Section Doctoral Consortium, San Antonio, Texas

### **Media Mentions:**

Big Ideas from Texas McCombs. "Social Responsibility Audits can Bias Financial Ones." August 14, 2024.

Columbia Law School Blue Sky Blog. "Do investor reactions differ across the lifecycle of ESG initiatives?" June 14, 2022.

FEI Weekly (newsletter of Financial Executives International). "Uncertainty with accounting standards is a feature, not a bug." February 12, 2021.

#### **TEACHING**

Teaching Interests: Auditing, financial accounting, managerial accounting

## **Teaching Experience:**

## University of Arizona

ACCT 531 Principles of Auditing, 2017 – Present

ACCT 531 Principles of Auditing, online, 2021 – 2022

ACCT 525 Accounting Theory, 2023 – Present

### University of Texas at Austin

ACC 312 Fundamentals of Managerial Accounting, Summer 2016

## **SERVICE**

### Internal:

### PhD student supervision (first placement)

2023-Present Robert Jennings, committee member (expected graduation in 2025) 2023-Present Alex Whitecotton, committee member (expected graduation in 2025)

2020-2023 Kyle Mao, committee member (Texas State University)

Aaron Roeschley, committee member (University of Kentucky)

### Service to the school, college, and university

2024	Integrated Master's Program Committee
2023	Graduate Assurance of Learning Committee
2022	Undergraduate Assurance of Learning Committee
2021	MAcc – Audit Curriculum Review Committee
2020-2022	School of Accountancy external workshop coordinator

2017-Present Faculty Mentoring Program for undergraduate and master's students

### **External:**

### Ad hoc journal reviewer

The Accounting Review

Auditing: A Journal of Practice and Theory

Contemporary Accounting Research

European Accounting Review

Journal of Accounting Research

### Conference reviews and discussions

2023	Paviour	$\Lambda$ $\Lambda$ $\Lambda$	AROE	2 accorch	Conference
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- 2022 Reviewer, University of North Texas Accounting Research Conference
- 2022 Discussant, JFR Improving Financial Reporting Conference
- 2021 Reviewer and Discussant, AAA ABO Research Conference
- 2020 Reviewer and Discussant, AAA ABO Research Conference
- 2020 Reviewer, American Tax Association Midyear Meeting
- 2020 Reviewer, AAA Auditing Section Midyear Meeting
- 2019 Reviewer and Discussant, AAA ABO Research Conference
- 2019 Reviewer and Discussant, AAA Auditing Section Midyear Meeting

- 2018 Reviewer, AAA ABO Research Conference
- 2018 Reviewer, AAA Annual Meeting
- 2018 Reviewer, AAA Auditing Section Midyear Meeting
- 2017 Reviewer and Discussant, AAA ABO Research Conference
- 2016 Reviewer, AAA Annual Meeting
- 2016 Reviewer and Discussant, AAA Auditing Section Midyear Meeting

## Other

2022 Faculty roundtable team leader, AAA ABO Doctoral Consortium

## PROFESSIONAL EXPERIENCE, CERTIFICATIONS, and AFFILIATIONS

PricewaterhouseCoopers L.L.P., 2010-2013, Dallas, Texas

Certified Public Accountant (Texas), 2011-Present

**American Accounting Association** 

Center for Trust Studies (affiliated faculty)

## **AWARDS and HONORS**

Levine Fellowship, 2024

Dhaliwal-Reidy School of Accountancy Graduate Programs Most Valuable Faculty Award (Tenure Track): 2018, 2022

AAA Accounting, Behavior and Organizations Section 2017 Outstanding Emerging Scholar Award (for "Does emphasizing management bias decrease auditors' sensitivity to measurement imprecision?")