

Ben W. Van Landuyt, Ph.D., CPA
The University of Arizona | Dhaliwal-Reidy School of Accountancy
benvanlanduyt@arizona.edu

January 2026

ACADEMIC POSITIONS

The University of Arizona, Tucson, Arizona
Dhaliwal-Reidy School of Accountancy, Eller College of Management
Associate Professor (with tenure), 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:

Koonce, L., and B. W. Van Landuyt. 2025. Managers' fair value estimates and auditing. *Accounting Open* 1: 100002.
<https://doi.org/10.1016/j.accop.2025.100002>

Van Landuyt, B. W., and B. J. White. 2025. The effect of uncertainty about future accounting standards on financial reporting quality. *Management Science* Forthcoming.
<https://doi.org/10.1287/mnsc.2023.01469>

Elliott, W. B., J. L. Hobson, B. W. Van Landuyt, and B. J. White. 2024. Asymmetric motivated reasoning in investor judgment. *Review of Accounting Studies* 29: 3534-3563.
<https://doi.org/10.1007/s11142-023-09784-7>

Garavaglia, S., B. W. Van Landuyt, B. J. White, and J. Irwin. 2024. The ESG stopping effect: Do investor reactions differ across the lifespan of ESG initiatives? *Accounting, Organizations and Society* 113: 101441.
<https://doi.org/10.1016/j.aos.2023.101441>

Publications, continued:

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.
<https://doi.org/10.1016/j.aos.2024.101550>

Van Landuyt, B. W. 2021. Does emphasizing management bias decrease auditors' sensitivity to measurement imprecision? *Accounting, Organizations and Society* 88: 101189.
<https://doi.org/10.1016/j.aos.2020.101189>

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.
<https://doi.org/10.1111/1475-679X.12171>

Working Papers:

“When does audit efficiency reduce financial statement preparers’ effort?” with D. Rimkus

“Investors’ reaction to the goal commitment implications of ESG pivots,” with M. Hewitt and R. Jennings

“When do audit clients’ stakeholders prompt auditor leniency?” with K. Bowlin, L. Flint, and J. Richardson

Selected Works in Progress:

“Accounting for R&D,” with Brian J. White and Martin Wiernsperger

“The legitimacy of novel accounting items,” with Leonardo P. Barcellos and Ricardo L. Cardoso

Invited Presentations:

2026 University of Illinois Urbana-Champaign
2025 University of Bern
2024 University of Pittsburgh
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:

- 2025 Texas Audit Symposium, Austin, Texas
- 2025 Palmetto Symposium on Experimental Accounting Research, Columbia, South Carolina
- 2024 AAA ABO Accounting Research Conference, Montreal, Canada
- 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, Pittsburgh, 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)

- 2023-2025 Robert Jennings, committee member (University of Massachusetts Amherst)
- 2023-2025 Alex Whitecotton, committee member (Hope College)
- 2020-2023 Kyle Mao, committee member (Texas State University)
- 2019 Aaron Roeschley, committee member (University of Kentucky)

Service to the school, college, and university

- 2024-present Eller Graduate Programs Standing Committee
- 2024 Integrated Master’s Program Committee
- 2023-present 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

Accounting, Organizations and Society
The Accounting Review
Auditing: A Journal of Practice and Theory
Behavioral Research in Accounting
Contemporary Accounting Research
European Accounting Review
Journal of Accounting Research
Management Science

Editorial board

Accounting Open

Conference reviews and discussions

2025 Reviewer, AAA ABO Research Conference
2024 Reviewer, AAA ABO Research Conference
2023 Reviewer, AAA ABO Research Conference
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-present

Dhaliwal-Reidy School of Accountancy Graduate Programs Most Valuable Faculty Award
(Tenure Track): 2018, 2022, 2025

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