

# Laurence van Lent

CONTACT INFORMATION	Frankfurt School of Finance and Management Adickesallee 32-34, Room E4.82 60322 Frankfurt am Main Germany	Work: +49-69-154008-531 E-mail: l.vanlent@fs.de Web: www.laurencevanlent.org
CURRENT ACADEMIC APPOINTMENTS	<b>Professor of Accounting and Economics,</b> Frankfurt School of Finance and Management	2017 to present
PREVIOUS ACADEMIC APPOINTMENTS	<b>Short-term visit,</b> University of Melbourne Faculty of Business and Economics, Department of Accounting	Fall 2025
	<b>Distinguished Academic Fellow,</b> Nanyang Technological University Nanyang Business School, Accounting Division	Fall 2025
	<b>Visiting Chair Professor of Accounting and Economics,</b> The Hong Kong Polytechnic University	2023 to 2024
	<b>Vice-Dean, Doctoral Education,</b> Frankfurt School of Finance and Management	2020 to 2023
	<b>Distinguished visiting scholar,</b> New York University Leonard N. Stern School of Business, Accounting Department	Spring 2023
	<b>Short-term visit,</b> Columbia University Columbia Business School, Accounting Division	Spring 2022
	<b>Short-term visit,</b> University of Chicago Booth School of Business, Accounting Research Center	Spring 2019
	<b>Chaired Professor of Empirical Accounting Research,</b> Tilburg University Tilburg School of Economics and Management	2007 to 2017
	• Prior positions at Tilburg University: <ul style="list-style-type: none"><li>• Professor of Empirical Accounting Research</li><li>• Associate Professor of Accounting</li><li>• Assistant Professor of Accounting</li></ul>	2001 to 2007 1999 to 2001 1993 to 1999
	<b>Short-term visit,</b> Ludwig Maximilians University Munich Center for Advanced Management Studies	Spring 2014
	<b>Visiting Fellow,</b> University of Chicago Booth School of Business, Initiative on Global Markets	Spring 2011
	<b>Short-term visit,</b> University of Melbourne Faculty of Business and Economics, Department of Accounting	Fall 2004
	<b>Visiting Scholar,</b> University of Rochester William E. Simon School of Business Administration	1996 to 1998
EDUCATION	<b>Tilburg University,</b> the Netherlands  Ph.D., Economics, 1999 <ul style="list-style-type: none"><li>• <i>Incomplete contracting theory in empirical accounting research</i>, CentER Dissertation Series No. 50, ISBN 90 5668 049 8</li><li>• Committee: Gijs Bak (chair), SP Kothari, George Hendrikse, Michael Bromwich, Johan van Helleman, Jan Klaassen</li></ul>	
	<b>Radboud University Nijmegen,</b> the Netherlands  M.Sc., Policy Science, <i>cum laude</i> , Nijmegen School of Management, 1992 <ul style="list-style-type: none"><li>• Area of Study: Accounting and Management</li></ul>	

REFEREED  
JOURNAL  
PUBLICATIONS

- [1] Andreicovici, I., L. van Lent, V. Nikolaev, and R. Zhang, 2026. Metering problems and resource allocation. *The Accounting Review*, forthcoming.
- [2] Hassan, T.A., S. Hollander, A. Kalyani, L. van Lent, M. Schwedeler, and A. Tahoun, 2025. Text as data in economic analysis. *Journal of Economic Perspectives*, 39(3), 193-220.
- [3] Gad, M., V. Nikolaev, A. Tahoun, and L. van Lent, 2024. Firm-level political risk and credit markets. *Journal of Accounting and Economics*, 77(2-3), 101642.
- [4] Hassan, T.A., S. Hollander, L. van Lent, and A. Tahoun, 2024. The global impact of Brexit uncertainty. *The Journal of Finance*, 79(1), 413-458.
- [5] Sautner, Z., L. van Lent, G. Vilkov, and R. Zhang, 2023, Pricing climate change exposure. *Management Science*, 69(12), 7540-7561.
- [6] Bae, J., C.Y. Hung, and L. van Lent, 2023, Mobilizing text as data. *European Accounting Review*, 32(5), 1085-1106.
- [7] Hassan, T.A., S. Hollander, L. van Lent, M. Schwedeler, and A. Tahoun, 2023. Firm-level exposure to epidemic diseases: Covid-19, SARS, and H1N1. *Review of Financial Studies*, 36(12), 4919-4964.
- [8] Sautner, Z., L. van Lent, G. Vilkov, and R. Zhang, 2023, Firm-level climate change exposure. *The Journal of Finance*, 78(3), 1449-1498.
  - **Highest-cited article published in the Journal of Finance over the past five years, as of April 2025.**
- [9] Abernethy, M.A., J. Bouwens, C. Hofmann, and L. van Lent, 2023, Altruism, social norms, and incentive contract design. *Review of Accounting Studies*, 28(2), 570-614.
- [10] Hung, C.Y., M.A. Abernethy, C. Hofmann, and L. van Lent, 2022. Benefits from independent agents' entrepreneurship: evidence from the loan market. *Journal of Management Accounting Research*, 34(3), 141-160.
- [11] Hung, C.Y., M.A. Abernethy, and L. van Lent, 2020. Expertise and discretionary bonus decisions. *Management Science*, 66(1), 433-451.
- [12] Hassan, T.A., S. Hollander, L. van Lent, A. Tahoun, 2019, Firm-level political risk: measurement and effects. *The Quarterly Journal of Economics*, 134(4), 2135-2202.
- [13] Tahoun, A. and L. van Lent, 2019. The personal wealth interests of politicians and government intervention in the economy. *Review of Finance*, 23(1), 37-74.
- [14] Bouwens, J., C. Hofmann, and L. van Lent, 2018. Performance measures and intra-firm spillovers: theory and evidence. *Journal of Management Accounting Research*, 30(3), 117-144.
- [15] Hofmann, C. and L. van Lent, 2015. Organizational design and control choices. *Oxford Handbooks Online* (Scholarly Research Reviews). Reprinted in: Oxford Handbook of Strategy Implementation. Edited by M.A. Hitt, S.E. Jackson, S. Carmona, L. Bierman, C.E. Shalley, and M. Wright, Oxford University Press, 2017, 451-468.
- [16] Jia, Y., L. van Lent, and Y. Zeng, 2014. Masculinity, testosterone and financial misreporting. *Journal of Accounting Research*, 52(5), 1195-1246.
- [17] Abernethy, M.A., J. Bouwens, and L. van Lent, 2013. The role of performance measures in the inter-temporal choices of business unit managers. *Contemporary Accounting Research*, 30(3), 925-961.
- [18] van Lent, L., 2012. Discussion of "The influence of elections on the accounting choices of governmental entities." *Journal of Accounting Research*, 50(2), 477-494.

- [19] Abernethy, M.A., J. Bouwens, and L. van Lent, 2010. Leadership and control system design. *Management Accounting Research*, 21(1), 2-16.  
 - Winner of the 2010 David Solomons Best Paper Award
- [20] Bouwens, J. and L. van Lent, 2007. Assessing the performance of business unit managers. *Journal of Accounting Research*, 45(4), 667-697.
- [21] van Lent, L., 2007. Endogeneity in management accounting research: A comment. *European Accounting Review*, 16(1), 197-205.
- [22] Bouwens, J. and L. van Lent, 2006. Performance measure properties and the effect of incentive contracts. *Journal of Management Accounting Research* 18. 55-75.
- [23] Nikolaev, V.V. and L. van Lent, 2005. The endogeneity bias in the relation between cost-of-debt capital and corporate disclosure policy. *European Accounting Review*, 14(4), 677-724.
- [24] Abernethy, M.A., J. Bouwens, and L. van Lent, 2004. Determinants of control system design in divisionalized firms. *The Accounting Review*, 79(3), 545-570.
- [25] van Lent, L., 1999. The economics of an audit firm: the benefits of partnership governance. *British Accounting Review*, 31, 225-254.
- [26] van Lent, L., 1997. Pressure and politics in financial accounting regulation: the case of the financial conglomerates in the Netherlands. *Abacus*, 33(1), 88-114.

PUBLICATIONS IN  
DUTCH, BOOKS,  
BOOK CHAPTERS,  
AND  
NON-REFEREED  
WORK

- [27] Ohlson, J.A. and L. van Lent, 2006. Introduction to the special issue on “Conservatism in accounting.” *European Accounting Review*, 15(4), 1-3.
- [28] Bouwens, J. and L. van Lent, 2004. *Prestatiemeting voor organisaties in balans*. Controlling in de Praktijk. Vol. 66, Kluwer, Deventer (98 p.), ISBN 9789013020984.
- [29] Bouwens, J. and L. van Lent, 2004. Onafhankelijkheid voor commissarissen. *Management Accounting & Control*, 8(5), 9-12.
- [30] van Lent, 2004. Pro: reele waarde. *Controllers Magazine*, 19(5-6), 29.
- [31] van Lent, 2004. Book review of “Cost control: A strategic guide. By D.P. Doyle, CIMA Publishing, London, 2nd edition.” *European Accounting Review*, 13(1), 179-182.
- [32] Bouwens, J. and L. van Lent, 2004. Nepotism in de board room: reden tot zorg? *Inzake Corporate Governance*, Microsoft B.V., Schiphol, 6-11.
- [33] van Lent, L., 2004. Financiële analyse voor de ondernemingswaardering. *Externe Verslaggeving in Theorie en Praktijk*, Edited by M.N. Hoogendoorn, J. Klaassen, and F. Krens. Elsevier, 's-Gravenhage, the Netherlands, 4th edition, 295-335. ISBN 9059019571.
- [34] Bouwens, J. en L. van Lent, 2003. *Met EVA gemeten. Prestatiebeloning en -beoordeling door Economic Value Added*. Controlling in de Praktijk, Vol. 61, Kluwer, Deventer (108 p.), ISBN 9789013000085.
- [35] van Lent, L., 2002, De heilzame werking van prestatiebeloning op basis van subjectieve prestatia maatstaven. *Management Accounting & Control*, 6(6), 9-12.
- [36] van Lent, L., 2002. Hoeveel is een manager waard? En andere prangende vragen over de beloning van de ondernemingsleiding. *Management Accounting & Control* 6(3), 27-30.
- [37] van Lent, L., 2001. *Een Tilburgs auto-da-fe of een verzoening van de economische wetenschap en de empirische management accounting*. Inaugural address. Tilburg University Press, Tilburg (31 p.) ISBN 90-72725-29-X.

- [38] Bouwens, J. and L. van Lent, 2001. Scorekeeping: beter minder dan meer. *Controllers Magazine*, 14(3), 24-32.
- [39] Bouwens, J. and L. van Lent, 2001. In bonus: geprikkeld door EVA. *Tijdschrift Financieel Management*, 21(5), 44-57.
- [40] Bouwens, J. and L. van Lent, 2001. EVA komt naar de werkvloer, maar niet voor altijd. *Bedrijfskunde* 73(2), 59-69.
- [41] van Lent, L., 2001. Financiële analyse voor de ondernemingswaardering. *Externe Verslaggeving in Theorie en Praktijk*, Edited by M.N. Hoogendoorn, J. Klaassen, and F. Krens. Elsevier, 's-Gravenhage, the Netherlands, 3rd edition, 315-352. ISBN 9789061558224.
- [42] Bouwens, J. and L. van Lent, 2000. Verdeel en heers: hoe EVA met synergie omgaat. *Controllers Magazine*, 14(3), 24-32.
- [43] van Lent, L., 2000. De relatie tussen boekwaarde en marktwaarde: een toepassing van de liquidatieoptiehypothese. *Tijdschrift voor Corporate Finance*, 5(1), 43-50.
- [44] van Lent, L., 1998. Het wetgevingsproces in de externe berichtgeving door gemengde financiële concerns. *Maandblad voor Accountancy en Bedrijfseconomie*, 72(5), 268-281.
- [45] van Lent, L., 1998. Het falen van ABC: het apocriefe sprookje van een accounting innovatie. *Controllers Magazine*, 12(2), 11-18.
- [46] van Lent, L., 1998. Het jaarverslag als een beleidsdocument: de disciplinerende werking van US GAAP op Daimler Benz AG. *Controllers Magazine*, 12(2), 11-18.
- [47] van Lent, L., 1998. Summary of: Monitoring corporate governance in the Netherlands. *Monitoring corporate governance in the Netherlands*. Edited by Monitoring Committee Corporate Governance. Kluwer, Deventer, 370-371.
- [48] van Lent, L., 1998. The value-relevance of book values and earnings: some empirical evidence from the Netherlands. *Reflecties op Bak*. Liber Amicorum aangeboden bij het emeritaat van Prof. Gijs Bak. Edited by A.D. Bac and K. Wilschut, Tilburg University Press, Tilburg, 173-187. ISBN 90-361-9799-6.
- [49] van Veen-Dirks, P. and L. van Lent, 1997. Control of the information systems function: on the role of cost allocation. *Proceedings of the Fourth European Conference on the Evaluation of Information Technology*. Edited by E.W. Berghout and D.S.J. Remenyi, Delft University Press, Delft, 75-84. ISBN 90400715467.
- [50] van Veen-Dirks, P. and L. van Lent, 1996. Accounting met het oog op de toekomst: de controller als "change master." *Leiderschap bij grote veranderingen*. Edited by J. van Dijck, Tilburg University Press, Tilburg, 85-102. ISBN 9036198763.
- [51] van Veen-Dirks, P. and L. van Lent, 1996. Indianenverhalen of een helicopter-view: Accounting bij Philips, het Apache project. *Controllers Magazine* 10(4), 11-20.
- [52] Eken, R. and L. van Lent, 1996. Qualitate qua: aansprakelijkheid en de accountant. *Maandblad voor Accountancy en Bedrijfseconomie*, 70(3), 81-90.
- [53] van Lent, L. 1995. De rol van management accounting in stroomsgewijze productie. *Maandblad voor Accountancy en Bedrijfseconomie*, 69(9), 521-33.
- [54] van Lent, L. 1995. De winst is absoluut belangrijk! *Maandblad voor Accountancy en Bedrijfseconomie*, 69(1-2), 61-71.

- WORKING PAPERS [55] van Lent, L., A. Tahoun, R. Zhang, and M. Zhu, 2026, Technology shocks and the portability of organizational design. *Mimeo*, Frankfurt School of Finance and Management
- [56] Liu, M., Z. Sautner, L. van Lent, G. Vilkov, and R. Zhang, 2026, Unpacking social exposure. *Mimeo*, Frankfurt School of Finance and Management.
- [57] Cui, J., L. van Lent, M. Zhu, 2025, Quantifying standard-setting deliberations. *Mimeo*, Frankfurt School of Finance and Management.
- [58] Sautner, Z., L. van Lent, G. Vilkov, and R. Zhang, 2025, Values discovery. *Mimeo*, Frankfurt School of Finance and Management.
- [59] Hung, C.Y., H. Li, L. van Lent, and Y. Zeng, 2025, Seeing people: the selective attention of analysts in their research output. *Mimeo*, University of Melbourne.
- [60] Cai, W., L. van Lent, and C. Zeng, 2024, War, Migration, and Innovation: The Prolonged Impact of Universities' Forced Relocation. *Mimeo*, Guangdong University of Finance and Economics.
- [61] Tahoun, A., L. van Lent, and M. Zhu, 2023. Biased executives. *Mimeo*, London Business School.
- [62] Hofmann, C., L. van Lent, and N. Schwaiger, 2020. Religion and ownership. *Mimeo*, Ludwig Maximilians University Munich.
- [63] Gorbatikov, E., L. van Lent, N. Naik, V. Sharma, and A. Tahoun, 2019. Is firm-specific political exposure priced? *Mimeo*, London Business School [inactive].
- GRANTS
- [1] Sabbatical Replacement Grant, Accounting for Transparency, €55K, German Science Foundation, 2024-2025
- [2] Principal Investigator, "Corporate transparency and unstructured soft information: measurement and effects," German Science Foundation (DFG). Part of TransRegio Program "Accounting for Transparency," €14 mio, of which approx. €550,000 for this project. 2023-2027.
- [3] Primary Investigator, "Insider trading and firm-level exposure to the Covid-19 pandemic", Institute for New Economic Thinking, \$49,500, with T. Hassan, S. Hollander, and A. Tahoun, 2020 - 2022.
- [4] Principal Investigator, "Corporate transparency: unstructured soft information, gossip, and fake news", German Science Foundation (DFG). Part of TransRegio Program "Accounting for Transparency", €12 mio., of which approx. €500,000 for this project. 2019 - 2023.
- [5] Co-Principal Investigator, "Managing political uncertainty.", Institute for New Economic Thinking, \$75,000, with T. Hassan, S. Hollander, and A. Tahoun, 2015.
- [6] International Collaboration Grant (Internationale Samenwerkingsbeurs), Netherlands Organization for Scientific Research (NWO). 2002 and 2000.
- [7] Ph.D. scholarship award, Mosaic Grant, Netherlands Organization for Scientific Research (NWO), Funding for a four-year Ph.D. position awarded to Yuping Jia, 2004 - 2008.
- [8] IOSA fellowship, Tilburg University, Funding for Ph.D. position, 1993 - 1996.
- INVITED TALKS
- [1] "Transparency (is) for nincompoops, Keynote address, Symposium "The Yin and Yang of Transparency. Implications for Organizations, Markets and Society" at the VHB Wissenschaftliche Jahrestagung des Verbandes, Dusseldorf, March 2022.
- [2] "Publishing", talk for junior researchers at the TRR annual meeting, Paderborn, November 2021.

- [3] “Leveraging Text-based Methods for Empirical Accounting and Finance Research”, Ph.D. class for Deakin University, Melbourne, July 2021.
- [4] “Publishing”, Talk for junior researchers workshop at the VHB Accounting Section Scientific Committee Spring Meeting, Frankfurt, Feb. 2019.
- [5] “Editor’s panel”, European Accounting Association, Annual Meeting, Panelist, 2012, 2013, 2014, 2015.
- [6] “Relevance of Accounting Research: Journal Policy”, Panelist at the Annual Meeting of the European Accounting, 2011.
- [7] “On making accounting research more relevant”, Accounting Renaissance Conference, Venice, Italy, 2011.
- [8] “Political Economy of Accounting”, Keynote address, VII Workshop on Empirical Research in Financial Accounting, Cartagena, Spain, 2009.

UNIVERSITY  
SERVICE AND  
ADMINISTRATIVE  
DUTIES

### **Frankfurt School of Finance and Management, Frankfurt, Germany**

#### *School-wide*

- Standing Faculty Committee, *Member*, 2020–2023.
- Faculty Council, *Member*, 2020–2023.
- Ethics Committee, *Member*, 2018–2025.
- Committee for Doctoral Proceedings, *Chair*, 2020–2024.
- Committee for Doctoral Proceedings, *Member*, 2018–2020.
- Scientific Misconduct Committee, *Member*, 2018–2025.
- Vice-Ombudsperson, 2021–2025.
- Ad hoc Faculty Recruiting Committees, Accounting, Finance, and Data Science, *Member*, 2018–present.
- Ad hoc Faculty Tenure and Promotion Committees, *Member*, 2018–present.

#### *Department of Accounting*

- Ph.D. program in Accounting, *Track coordinator*, 2017–2020
- Emerging Scholars in Accounting Conference, *Founding convenor*, with K. Hombach, 2018–present.
- Four Universities Conference in Accounting, *Founding convenor*, with K. Hombach and J. Bischof, 2023–present.

### **Tilburg University, Tilburg, the Netherlands**

#### *Faculty-wide*

- Standing Committee on Scientific Policy and CentER Management Team, *Member*, 2001–2008.
- Steering Committee, Ph.D. program in Business, 2003–2008.
- Curriculum Committee Certified Controllers Program, 1996
- Curriculum Committee Master’s in Accounting and Controlling Program, Tilburg Institute of Advanced Studies (TIAS), 1995–1996.

#### *Department of Accounting*

- Research Coordinator, Accounting area, 2001–2008; 2015–2016
- Ph.D. program coordinator and founding chair, Accounting area, 2001–2008; 2013–2016.
- Seminar Series coordinator, Accounting area, 2000–2008.
- Accounting Area Research Camp, Founding convenor, 2007–2008.

ADVISING AND  
MENTORING

### **Current Ph.D. Students, expected graduation**

- [1] **Jie Cui**, 2026
- [2] **Mingyang Liu**, 2027

**Former Ph.D. Students**, (first placement; current position)

- [3] **Mengjie Xu**, 2024, Essays on strategic interactions under information asymmetry. (Duke University; Assistant Professor, Duke University)
- [4] **Menghan Zhu**, 2021, Workplace harassment, disclosure, regulations, and biased executives. (Vrije Universiteit Amsterdam; Assistant Professor, Vrije Universiteit Amsterdam)
- [5] **Ruishen Zhang**, 2020, On the frictions in markets and firms: Language, governance, and technology. (SUFU; Assistant Professor, University of Hong Kong)
- [6] **Xiang Zheng**, 2020, Real effects of regulatory uncertainty. (NHH; Assistant Professor, Nanyang Technological University)
- [7] **Yusiyu Wang**, 2019, Regulation, protest, and spatial economics. (Industry)
- [8] **Xue Jia**, 2016, On the role of information disclosures in capital markets. (University of Melbourne; Assistant Professor, University of Melbourne)
- [9] **Wim Janssen**, 2015, Essays in financial reporting, tax, and politics. (University of Amsterdam; industry)
- [10] **Chung-Yu Hung**, 2015, Heterogeneous agents and decision making within firms. (University of Melbourne; Associate Professor, University of Melbourne)
- [11] **Ahmed Tahoun**, 2011, Essays in accounting and finance. (London School of Economics; Professor, London Business School)
- [12] **Yuping Jia**, 2008, Essays on the role of managerial type in financial reporting. (Mannheim University; Associate Professor, Frankfurt School of Finance and Management)
- [13] **Flora Kuang**, 2007, Incentive effects of performance-vested stock options. (Vrije Universiteit Amsterdam, Professor, University of Melbourne)
- [14] **Valeri Nikolaev**, 2007, Financial reporting, debt contracting and valuation. (University of Chicago; Professor, University of Chicago)

**Ph.D. committee memberships**, (home institution of the candidate)

- [1] **Fan Wu** (Frankfurt School of Finance and Management), 2024
- [2] **Qi Zhang** (Frankfurt School of Finance and Management), 2023
- [3] **Weijia Zhi** (Frankfurt school of Finance and Management), 2023
- [4] **Bryan Spencer** (Frankfurt School of Finance and Management), 2022
- [5] **Felix Fritsch** (Frankfurt School of Finance and Management), 2022
- [6] **Susanne Preuss** (Vrije Universiteit Amsterdam), 2022
- [7] **Haikun Zhu** (Tilburg University), 2018
- [8] **Elisabeth Klaes** (Frankfurt School of Finance and Management), 2017
- [9] **Mariano Scapin** (Carlos III, Madrid), 2015
- [10] **Robin Litjens** (Nyenrode University), 2014
- [11] **Huaxing Yin** (Tilburg University), 2014
- [12] **Yun Lou** (London Business School), 2012
- [13] **Yan Du** (University of Antwerpen), 2011
- [14] **Felix Lampe** (Erasmus University Rotterdam), 2011

- [15] **David Veenman** (University of Amsterdam), 2010
- [16] **Stephan Hollander** (Tilburg University), 2007
- [17] **Yue Wang** (Tilburg University), 2006
- [18] **Rogier Deumes** (University of Maastricht), 2005
- [19] **Eelke Wiersma** (Vrije Universiteit Amsterdam), 2003
- [20] **Michal Matejka** (Tilburg University), 2002
- [21] **Paula van Veen-Dirks** (Tilburg University), 2002
- [22] **Frank Moers** (Maastricht University), 2001

**TEACHING  
EXPERIENCE**

<b>Frankfurt School of Finance &amp; Management</b> , Frankfurt am Main, Germany		
<i>Master's degree</i>		2017 to present
• Financial Information and Decision Making (Master of Finance, Elective)		
<i>Ph.D. Program</i>		2017 to present
• Topics in Empirical Accounting Research		
• Performance Measurement and Incentives		
<b>Tilburg University</b> , Tilburg, the Netherlands		
<i>Bachelor's degree, various programs</i>		1993 to 2017
• Introductory Management Accounting		
• Intermediate Management Accounting		
<i>Master's degree, various programs</i>		1993 to 2017
• Advanced Management Accounting		
• Incentives and Contracts		
• Accounting Seminar		
<i>Ph.D. program</i>		2000 to 2017
• Research in Financial Accounting		
• Research in Management Accounting		

**PROFESSIONAL  
SERVICE**

- Refereeing**
- *Accounting and Finance*
  - *Accounting Horizons*
  - *Accounting, Organizations, and Society*
  - *American Accounting Association, Midyear and Annual meetings*
  - *Austrian Science Fund*
  - *British Accounting Review*
  - *Contemporary Accounting Research*
  - *European Accounting Review*
  - *German Science Foundation*
  - *Journal of Accounting and Economics*
  - *Journal of Accounting Research*
  - *Journal of Business, Finance, and Accounting*
  - *Journal of Finance*
  - *Journal of Financial and Quantitative Analysis*
  - *Journal of Law and Economics*
  - *Journal of Management Accounting Research*
  - *Journal of Public Economics*
  - *Management Accounting Research*
  - *Management Science*
  - *Nature Communications*

- *Nature Sustainability*
- *Netherlands Organization for Scientific Research*
- *Research Grants Council (Hong Kong)*
- *Review of Accounting Studies*
- *Review of Finance*
- *The Accounting Review*
- *Quarterly Journal of Economics*

### **Editorial Service**

Editor:

- *Journal of Accounting Research*, 2024–present (Senior Editor)
- *China Accounting and Finance Review*, 2023–2025 (Consulting Editor)
- *The Accounting Review*, 2017–2020
- *European Accounting Review*, 2012–2016 (Editor-in-chief)

Associate Editor:

- *Journal of Accounting Research*, 2019–2023
- *European Accounting Review*, 2004–2011

Guest Editor:

- *European Accounting Review*. Special issue “Conservatism in Accounting.” vol. 15(4), 2006, joint with James Ohlson
- *Maandblad voor Accountancy en Bedrijfseconomie*. Special issue “International harmonization and the IASC.” vol. 73(9), 1999.

Editorial Boards:

- *The Accounting Review*, 2020–2023
- *Journal of Accounting Research*, 2016–2019
- *Contemporary Accounting Research*, 2006–2014
- *European Accounting Review*, 2000–2004
- *Oxford Research Reviews: Business and Management*, 2012–2015
- *International Journal of Accounting, Auditing, and Performance Evaluation*, 2005–2011
- *Management Control & Accounting*, 2004–2014
- *Business Research*, 2008–2014

### **Conference Service**

- Program Committee: Conference series on Financial Reporting and Regulation Practices in Europe (FIRRE), EIASM, 2001–2003.
- Program Committee: Accounting Ph.D. Rookie Camp, University of Miami, 2010–2020.
- Scientific Committee: International Association for Accounting Education and Research (IAAER) conference, Berlin, 2018.
- Program Committee: Conference in Financial Economics and Accounting (CFEA), Buffalo, NY, 2024

### **Advisory Boards**

- Advisory Council Member, Center for Financial Reporting and Auditing, ESMT, Berlin, 2015–present
- Advisory Board Member, Center for Accounting Research and Education (CARE), University of Notre Dame, 2009–present

PH.D. EDUCATION  
INITIATIVES

- Editor, European Accounting Association, Ph.D. Advisory College, 2017–present
- Faculty, III Research Forum on Challenges in Management Accounting and Control, Pablo de Olavide University, Seville, 2016

	<ul style="list-style-type: none"> <li>• Faculty, European Accounting Association, Ph.D. Forum, Glasgow, 2015</li> <li>• Faculty, 10th Accounting Research Forum, Universidad Autonoma de Madrid, 2014</li> <li>• Faculty, WHU Doctoral Summer Program in Accounting Research (SPAR), 2011–2013</li>   <li>• Faculty, LMU Munich Doctoral Summer Program in Accounting Research (SPAR), 2015, 2018</li> <li>• Faculty, European Accounting Association, Doctoral Colloquium, 2008–2009</li> <li>• Faculty, INTACCT, EU sponsored (Marie Curie) Training Network, 2007–2010</li> </ul>
PROFESSIONAL MEMBERSHIPS	Verein für Sozialpolitik, Member, 2021–present <ul style="list-style-type: none"> <li>• Ausschuss Unternehmensrechnung</li> </ul>
PRIZES AND HONORS	<ul style="list-style-type: none"> <li>• Frankfurt School Impactful Research Award 2025 for “Firm-level Climate Change Exposure” and “Pricing Climate Change Exposure”</li> <li>• Top-5 Finalist ADIA Lab Best Paper Award 2024 on Climate Science for “Firm-level Climate Change Exposure”</li> <li>• Shortlisted for the FIR-PRI Award, 2024, Forum Pour L’Investissement Responsable, for “Firm-level Climate Change Exposure”</li> <li>• XiYue Best Paper Award, 2024 CICF conference for “Climate Values and Value Discovery in Earnings Calls”</li> <li>• 2021 Excellence in Refereeing recognition, <i>Journal of Accounting Research</i>, 2021</li> <li>• 2020 Excellence in Refereeing recognition, <i>Journal of Accounting Research</i>, 2020</li> <li>• Reviewer of the Year Award, <i>Journal of Accounting Research</i>, 2018</li> <li>• Outstanding Reviewer Award, <i>Contemporary Accounting Research</i>, 2012</li> <li>• David Solomons Best Paper Award, <i>Management Accounting Research</i>, 2010</li> <li>• Reviewer of the Year Award, <i>BuR Business Research</i>, 2009/10</li> <li>• Teaching Excellence Award, Tilburg University, 2011–2015</li> <li>• Fellow, CentER for Economic Research, Tilburg University, 1999–2017</li> </ul>
CONSULTING ACTIVITIES	Academic Consultant, Charles River Associates, Boston, 2002
MEDIA ATTENTION	<p><b>Print media</b></p> <ul style="list-style-type: none"> <li>• New York Times, Wall Street Journal and WSJ Europe, Le Monde, Nikkei, Bloomberg, de Volkskrant, NRC, Brabants Dagblad and other Dutch regional newspapers, International Business Times, Het Financieele Dagblad</li> </ul> <p><b>Radio, tv, podcasts</b></p> <ul style="list-style-type: none"> <li>• NBC News, NOS, RTLZ, Babson College’s Finance Friday</li> </ul>
MORE INFORMATION	<p><i>Home page:</i> <a href="http://www.laurencevanlent.org">http://www.laurencevanlent.org</a>.</p> <p><i>SSRN author page:</i> <a href="https://ssrn.com/author=329350">https://ssrn.com/author=329350</a></p> <p><i>Firm-level risk data site:</i> <a href="http://www.firmlevelrisk.com">www.firmlevelrisk.com</a></p> <p><i>Open Science Framework:</i> <a href="https://osf.io/5h4sa">osf.io/5h4sa</a></p>

FEBRUARY 16,  
2026