

Christian P. H. Peters

Curriculum Vitae

Wisconsin School of Business
University of Wisconsin-Madison
975 University Avenue, Madison, WI 53706
Grainger Hall 4113C

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Academic Employment

University of Wisconsin-Madison
Assistant Professor of Accounting and Information Systems

Madison, WI
2025 – present

Nanyang Technological University
Assistant Professor in Accounting

Singapore
2023 – 2025

Education

Tilburg University
Ph.D. in Accounting (*Cum Laude, Top 5%*)
M.Phil. Research Master in Business: Accounting
M.Sc. in Accountancy
B.Sc. in International Business Administration

Tilburg, The Netherlands
2019-2023
2017-2019
2016-2017
2013-2016

Emory University
Visiting PhD position

Atlanta, Georgia
2023

City University of Hong Kong
Exchange Semester, Minor in Finance

Hong Kong
2015

Publications

1. Dierynck, B., Jacob, M., Müller, M.A., Peters, C.P.H., & Van Pelt, V.F.J. (2025). Public Tax Disclosures and Investor Perceptions. *Contemporary Accounting Research*, Accepted for publication.
[Working paper](#); [Code](#); [Demo](#).
2. Dierynck, B., Kadous, K., Peters, C.P.H. (2024). Learning in the auditing profession: A framework and future directions. *Accounting, Organizations and Society*, 101534, 1-17.
<https://doi.org/10.1016/j.aos.2023.101534>

Working Papers

Revise and resubmit

1. Dierynck, B. & Peters, C.P.H. (2025). Auditor Task Prioritization: The Effects of Time Pressure and Psychological Ownership.
Revising for third resubmission to Contemporary Accounting Research.

[Working paper](#); [Code](#); [Materials](#).

2. Holmstrom, K.M., & Peters, C.P.H. (2025). How does Generative AI Affect Auditors' Motivation and Judgment Quality?
Revising for third resubmission to The Accounting Review.
[Registered report](#)
3. Dierynck, B., Marangoni, C., Peters, C.P.H., & Weijers, L. (2025). Expectations versus Reality: Navigating the Gap to Improve Attraction and Retention in the Auditing Profession.
Conditionally Accepted at Accounting Horizons.
4. Gallemore, J., Jacob, M., Marangoni, J.B., & Peters, C.P.H. (2025). Does Anti-Tax Avoidance Regulation Curb Industry Concentration?
[Working paper](#)
Revising for first resubmission at The Accounting Review

Other working papers

5. Peters, C.P.H. (2025). Automated Audit Tasks and Auditor Effectiveness
[Working paper](#)
6. Friedrich, C., Meier, M., & Peters, C.P.H. (2025). Does Greenhouse Gas Disclosure Trigger a Net Zero Fallacy?
[Working paper](#)
7. Leitter, Z.J. & Peters, C.P.H. (2025). Data Analytics Adoption in Auditing: The Roles of Experience, Mindset, Training, and Risk Factor Awareness.
[Working paper](#)
8. Dierynck, B., Gold, A.H., Hagenbeek, I., & Peters, C.P.H. (2025). It Takes Two to Tango: Client Contribution to the Audit and Audit Quality

Work in Progress

1. **Auditor Feedback Provision and their Judgment and Decision Making**
with Bart Dierynck (Tilburg) and Kathryn Kadous (Emory).
Stage: Data collection at a Big-4 audit firm.
2. **Audit Team Composition and Audit Quality**
with Bart Dierynck (Tilburg) and Kathryn Kadous (Emory).
Stage: Data collection at a Big-4 audit firm.

Other Publications and Articles

Other Publications (Practitioner-oriented):

1. Peters, C.P.H. (2024). Een overzicht van drie studies naar de microgrondslagen van controlekwaliteit. *Maandblad voor Accountancy en Bedrijfseconomie*, 98(4), 145-151. [Web version](#).
2. Van der Geest, J.B. & Peters, C.P.H. (2024). Problemen Belastingdienst door karige financiering. *Economisch Statistische Berichten*, 2024, 109(4833) 208-209. [Web version](#); [Printed version](#); [Replication package](#).
3. Peters, C.P.H. (2023). Promotiebespreking: Christian Peters. *Economisch Statistische Berichten*, 108(4821) 195. [Web version](#); [Printed version](#).
4. Van der Geest, J.B. & Peters, C.P.H. (2022). Effectieve belastingdruk op allergrootste Nederlandse ondernemingen neemt toe. *Economisch Statistische Berichten*, 107(4809) 214-217.

Updated on September 4, 2025.

[Web version](#); [Printed version](#); [Replication package](#).

5. Peters, C.P.H. (2021). Is de kwaliteit van de accountantscontrole gestegen? *Maandblad voor Accountancy en Bedrijfseconomie*, 95(5/6): 169-178. [Web version](#); [Printed version](#); [Replication package](#).
6. Dierynck, B.C.G., Kadous, K., & Peters, C.P.H. (2021). Auditing: Lifelong Learning. *Foundation for Auditing Research Practice Note*. [Web version](#).

Awards and Honors

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|----------------------------------------------------------------------------|---------|
| 2 nd Prize of the Tilburg University Dissertation Prize | 2022-23 |
| <i>Cum Laude</i> judicium for PhD (<i>with distinction</i> , top 5%) | 06/2023 |
| Excellent Teacher Award (<i>Tilburg University</i>) | 2021-22 |
| EAA Representative at the AAA/Deloitte/J. Michael Cook Doctoral Consortium | 06/2022 |
| EAA Doctoral Colloquium Fellow | 05/2022 |
| Outreaching Honors Program Graduate (<i>Tilburg University</i>) | 2014-16 |

Grants and Funding

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| Social Science and Humanities Research (SSHR) Seed Grant (NTU) S\$30,000 (US\$ 22,275) “ <i>How Does Generative AI Affect Auditors' Motivation and Judgment Quality?</i> ” [Principal Investigator] | 11/2024 |
| Singapore Ministry of Education’s Tier 1 Seed Funding Grant (NTU) S\$45,000 (US\$ 33,750) “ <i>The Role of the Client Firm in Maintaining High Quality Audits</i> ” [Principal Investigator] | 03/2024 |
| Singapore Ministry of Education’s Tier 1 Research Grant (NTU) S\$70,000 (US\$ 52,200) “ <i>Hierarchy in the AI Age: AI’s Ascension in Managerial Power Structures.</i> ” [Co-Principal Investigator] | 01/2024 |
| FAR Audit Research Grant €119,945 (US\$ 132,150) “ <i>The Life Cycle of Audit Talent in Big 4 and Mid-Sized Audit Firms.</i> ” [Co-Principal Investigator] | 12/2023 |
| Start-Up Grant (NTU) S\$50,000 (US\$ 37,020) “ <i>The Microfoundations of Audit Quality</i> ” [Principal Investigator] | 07/2023 |
| CenterER Research Visit Grant for visit to Emory University €5,000 (US\$ 5,260) | 01/2023 |
| FAR Audit Research Grant €100,000 (US\$ 108,150) “ <i>Learning and Performing in Audit Firms.</i> ” [PhD Researcher] | 12/2018 |

Academic Talks

- 2025** — University of Wisconsin–Madison; Emory University; Hawai‘i Accounting Research Conference in Honolulu, Hawai‘i; International Symposium on Audit Research (*plenary chair*); European Accounting Association Annual Congress in Rome, Italy; Chinese Accounting Professors’ Association of North America (CAPANA) Conference in Taipei, Taiwan (*discussion*); Auditing Midyear Meeting in Charlotte, North Carolina (*discussion*); Nanyang Business School Research Networking & Sharing Session.
- 2024** — Deakin University; Tri-University Conference in Singapore (*invited*); American Accounting Association, Accounting Behavior and Organizations Midyear Meeting in Montréal, Canada; International Symposium on Audit Research in Boston, MA; European Network of Experimental Accounting Research Conference in Rotterdam, NL; Foundation for Auditing Research Conference in Breukelen, NL (*invited*); Deloitte in Amsterdam, Alkmaar, and Utrecht offices, NL.

2023 — Tohoku University; University of Mississippi; Nanyang Technological University; University of Alberta; Dutch Ministry of Finance; Foundation for Auditing Research Conference in Breukelen, NL (*panel discussant*); International Symposium on Audit Research in Sydney, Australia; EAA Annual Congress in Helsinki, Finland; AAA Auditing Midyear Meeting in Austin, TX.

2022 — Radboud University Nijmegen; Vrije Universiteit Amsterdam; University of Amsterdam; IE Madrid; WHU – Otto Beisheim School of Management; KU Leuven (2×); EAA Talent Workshop in Madrid, Spain; AAA Miami Rookie Camp in Miami, FL; Dutch Workshop on Corporate Taxation in Rotterdam, NL; PwC Quality & Innovation Fair (*invited*); Foundation for Auditing Research Academic Research Seminar (*invited*); Foundation for Auditing Research PhD Seminar (*invited*); 12th ELASM Conference on Current Research in Taxation (*virtual*); AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium in Westlake, Texas (*as representative of the EAA*); ENEAR Conference in Sevilla, Spain; ENEAR Doctoral Colloquium in Sevilla, Spain; EAA 38th Doctoral Colloquium in Osøyro, Norway; 44th EAA Annual Congress in Bergen, Norway; Tilburg Internal Research Conference; PwC Getting Inspired Lunch (*invited*); Graduate Students Society Seminar.

2021 — Dutch Junior Accounting Meeting (*virtual*); EAA 1st Virtual Annual Congress; SPARK: Meeting of the Regions (*virtual*); Foundation for Auditing Research Academic Research Seminar (*invited*); George Mason University Behavioral Tax Symposium (*virtual*); EARNet Symposium (*virtual*).

2020 — 8th ELASM Workshop on Audit Quality (*virtual*); 10th ELASM Conference on Current Research in Taxation (*virtual*); Foundation for Auditing Research Young Professional and Young Scholar Brown Bag (*virtual, invited*); Graduate Students Society Seminar.

2019 — Tilburg University; Tilburg University Internal Research Camp; Graduate Students Society Seminar.

Consulting

Deloitte, Dutch Ministry of Finance

Refereeing

Editorial Boards

1. Accounting Open (2025 – Present)

Ad Hoc Referee for Peer-Reviewed Journals (in Alphabetical Order)

1. European Accounting Review
2. Maandblad voor Accountancy en Bedrijfseconomie

Conference Reviewer and Discussant

2025 — **Discussant:** (1) American Accounting Association Auditing Midyear Meeting; (2)

Updated on September 4, 2025.

Chinese Accounting Professors' Association of North America (CAPANA) Conference in Taipei, Taiwan. **Conference Reviewer:** (1) American Accounting Association Auditing Midyear Meeting; (2) American Accounting Association Accounting Behavior and Organization Section;

2024 — Discussant: (1) ESSEC and National Taiwan University Joint Research Workshop. **Conference Reviewer:** (1) American Accounting Association Accounting Behavior and Organization Section.

2023 — Conference Reviewer: (1) American Accounting Association Annual Meeting - Auditing Section.

2022 — Discussant: (1) ENEAR Conference. **Conference Reviewer:** (1) American Accounting Association Financial Accounting and Reporting Section Midyear Meeting.

2021 — Discussant: (1) EARNet Symposium; (2) Foundation for Auditing Research Academic Research Seminar. **Conference Reviewer:** (1) American Accounting Association Annual Meeting Auditing Section; (2) George Mason University Behavioral Tax Symposium; (3) SPARK: Meeting of the Regions.

University Service

Nanyang Business School, NTU

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| Deputy CAAR Workshop Organizer | 2024-25 |
| Professional Attachment Supervisor (10 students) | 2024 |
| Undergraduate Admissions Lunch Host | 2024-25 |
| Undergraduate Admissions Interviewer | 2024-25 |
| Pre-Colloquium Supervisor | 2023-24 |
| Undergraduate Research Experience on Campus (URECA) supervisor | 2023-24 |
| (Chief) Exam Invigilator | 2023-25 |

Tilburg University

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| Replication Study Supervisor (43 Master students in total) | 2019-2023 |
| Thesis Supervisor (18 students in total) | 2019-2022 |
| PhD Representative for Accounting PhD Program | 2019-2021 |
| PASS-Supervisor for Business Economics students (30 students in total) | 2019-2020 |

Miscellaneous

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| Local Tour Organizer for The International Journal of Accounting Symposium | 2024 |
| Co-Founder and Contributor to AccountingExperiments.com [Blogs] | 2019-now |

PhD Supervision

Dissertation Committee:

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| Yue Qian (Nanyang Technological University, committee member) | 2025 |
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Teaching

University of Wisconsin–Madison

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| <i>Foundation in Accounting Analytics</i> | 2025 |
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Nanyang Technological University

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| Assurance and Auditing (undergraduate) | 2023-2024 |
| Evaluations: 4.72/5 (2024) | |
| 4.98/5 (2023) | |
| Seminar in Accounting Research (one session, PhD-level) | 2024 |
| Evaluations: 4.92/5 (2024) | |

Tilburg University

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| Introduction to Bookkeeping (undergraduate) | 2020-2021 |
| Excellent Teacher Award | 2021 |
| Evaluations: 4.7/5 (2021) | |
| 4.3/5 (2020) | |

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| Business Economics 1 for ECO: Accounting (undergraduate) | 2019 |
| Evaluations: 4.6/5 | |

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| Financial Accounting 1 for IBA (undergraduate) | 2019 |
| Evaluations: 4.3/5 | |

Guest Lectures

1. Guest lecture on oTree programming for *The Limperg Institute*. 2020
2. Guest lectures on oTree programming for *Behavioral Analysis of Accounting* (bi-annual PhD-level course at Tilburg University). 2019-21

Teaching-related Training

1. Foundations of University Learning and Teaching (NTU) 2023-24
2. Introduction to Supervision (Tilburg University) 2019
3. Introduction to Teaching (Tilburg University) 2019

Media Impact and News Mentions

1. "FAR-conferentie 2024: cultuur en controlekwaliteit." *Accountant.nl* August 8, 2024 [[Link](#)]
2. Accounting Stories #10: Christian Peters (Nanyang Business School) & Jesse van der Geest (Tilburg University). *Accounting Stories* July 11, 2024. [[Apple Podcasts](#), [Spotify](#)]
3. "Financiering Belastingdienst loopt achter op internationale trend." *TaxLive* February 8, 2024 [[Link](#)]
4. "Belastingdienst in de problemen door schamele financiering." *Het Financieele Dagblad* February 7, 2024 [[Link](#)]
5. "Belastingdienst kampt met problemen als gevolg van ontoereikende financiering." *The Post Online* February 7, 2024. [[Link](#)]
6. "Belastingdienst Nederland krijgt veel te weinig geld in vergelijking met andere OESO-landen." *Business News Radio* February 7, 2024. 06:45 AM (CET). [[Link](#), from 11:28]
7. "Christian Peters over leren in het accountantsberoep." *FarView Podcast* January 30, 2024. [[YouTube](#), [SoundCloud](#), [Spotify](#), [Apple Podcasts](#)]
8. "Christian Peters over sociale mismatch & e-mail- versus face-to-face contact." *FarView Podcast* January 23, 2024. [[YouTube](#), [SoundCloud](#), [Spotify](#), [Apple Podcasts](#)]
9. *Mention*: "Belastingontwijkende bedrijven en de prettige gevolgen." *NPO Radio 1: Dr.*

- Kelder & Co January 13, 2024. [Link]*
10. "Accounting Stories #7: Podcast with Tjibbe Bosman" *Accounting Stories* October 23, 2023 [[Apple Podcasts](#), [Spotify](#)]
 11. "Accounting Stories #5: Podcast with Kathryn Kadous" *Accounting Stories* July 17, 2023 [[Apple Podcasts](#), [Spotify](#)]
 12. "Kwaliteit accountantscontrole te verbeteren door relatief kleine ingrepen." *Controllers Magazine* June 7, 2023 [[Link](#)]
 13. "Accountants laten lastig werk liggen onder tijdsdruk." *AccountantWeek* June 5, 2023. [[Link](#)]
 14. "Kwaliteit accountantscontrole te verbeteren door relatief kleine ingrepen." *Accountant.nl* June 5, 2023. [[Link](#)]
 15. "Kwaliteit accountantscontrole relatief eenvoudig te verbeteren." *AccountancyVanmorgen* June 5, 2023 [[Link](#)]
 16. "Kwaliteit accountantscontrole te verbeteren door relatief kleine ingrepen." *AccountancyWorld* June 5, 2023 [[Link](#)]
 17. "Accountant, Automatisering en Professional Skepticism" *FarView Podcast* 26 December 23, 2022 [[YouTube](#), [SoundCloud](#), [Spotify](#), [iTunes Podcasts](#)]
 18. "Grootste bedrijven betalen de meeste belasting." *Univers* April 12, 2022 [[Link](#)]
 19. "Onderzoek: Effectieve druk vennootschapsbelasting toegenomen." *AccountantWeek* April 4, 2022 [[Link](#)]
 20. "Belastingdruk bedrijven gestegen." *Quote* March 31, 2022 [[Link](#)]
 21. "Effectieve belastingdruk op allergrootste Nederlandse ondernemingen neemt toe." *AccountancyWorld* Mar 31, 2022 [[Link](#)]
 22. "Belastingdruk voor grootste bedrijven gestegen." *Het Financieele Dagblad* March 31, 2022 [[Link](#); Print-out]
 23. "Kwaliteit wettelijke controles gestegen." *AccountantWeek* July 30, 2021 [[Link](#)]
 24. "Kwaliteit wettelijke controles significant beter geworden sinds 2000." *Accountant* July 27, 2021 [[Link](#)]
 25. "Kwaliteit wettelijke controles tussen 2000 en 2018 significant gestegen." July 26, 2021 *AccountancyVanmorgen* [[Link](#)]
 26. "Does the disclosure of tax payments create more transparency?" *WHU Knowledge* June 18, 2021 [[Link](#)]
 27. *Mention*: "G7 nations hope global tax accord will trigger domino effect." *The Financial Times* June 4, 2021 [[Link](#); Print-out]
 28. "Thuiswerken in tijden van Corona." *FarView Podcast* May 8, 2020. [[YouTube](#), [SoundCloud](#), [Spotify](#), [Apple Podcasts](#)]
 29. "Het leerproces verplaatst zich richting de praktijk." *FarView Podcast* April 24, 2020 [[YouTube](#), [SoundCloud](#), [Spotify](#), [Apple Podcasts](#), [Written report](#)]
 30. "Christian Peters starts PhD research." *Foundation for Auditing Research* September 11, 2019 [[Link](#)]
 31. "Look Who's Talking Writing!" *Faces Online* April 3, 2019 [[Link](#)]

Languages and Programming Skills

Language Skills

Dutch: Native, **English:** Fluent, **German:** Proficient, **French:** Intermediate, **Chinese (Mandarin):** Ambitious beginner.

Programming Skills

Languages: Python, Stata, MPlus, LaTeX

Technologies: oTree, Excel Macros, Tableau, Power BI, Alteryx, UiPath

Updated on September 4, 2025.

Industry Experience

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| EY Graduate Intern | Arnhem, NL 2017 |
| Vb&t Groep BV Junior Financial Controller | Eindhoven, NL 2016-2017 |
| NN Group Summer Intern | Rotterdam, NL 2015 |

Memberships

- African Accounting and Finance Association
- American Accounting Association
 - Auditing Section
 - Accounting, Behavior, and Organization Section
 - Accounting Information Systems Section
- European Accounting Association

Miscellaneous

Interests: Sports (running, race cycling, swimming), scuba diving, history, traveling.

Nationality: Dutch citizen.

References

Prof. dr. Bart Dierynck
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Tilburg School of Economics & Management
Tilburg University
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Prof. dr. Hun-Tong Tan
UOB Chair and Professor of Accounting
Nanyang Business School
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Prof. dr. Kathryn Kadous
Schaefer Chaired Professor of
Accounting
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Emory University
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Prof. dr. Martin Jacob
Professor of Accounting and Control
IESE Business School
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