

# Christian P. H. Peters

## Curriculum Vitae

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

**E-Mail:** [christian.peters@wisc.edu](mailto:christian.peters@wisc.edu)  
**Website:** <http://christianpeters.site>

### **Academic Employment**

---

<b>University of Wisconsin-Madison</b> Assistant Professor of Accounting and Information Systems	<b>Madison, WI</b> 2025 – present
<b>Nanyang Technological University</b> Assistant Professor in Accounting	<b>Singapore</b> 2023 – 2025

### **Education**

---

<b>Tilburg University</b> Ph.D. in Accounting ( <i>Cum Laude, Top 5%</i> ) M.Phil. Research Master in Business: Accounting M.Sc. in Accountancy B.Sc. in International Business Administration	<b>Tilburg, The Netherlands</b> 2019-2023 2017-2019 2016-2017 2013-2016
<b>Emory University</b> Visiting PhD position	<b>Atlanta, Georgia</b> 2023
<b>City University of Hong Kong</b> Exchange Semester, Minor in Finance	<b>Hong Kong</b> 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.

[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

2 <sup>nd</sup> 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

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
CentER 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*); 12<sup>th</sup> EIASM 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 38<sup>th</sup> Doctoral Colloquium in Osøyro, Norway; 44<sup>th</sup> 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 1<sup>st</sup> 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** — 8<sup>th</sup> EIASM Workshop on Audit Quality (*virtual*); 10<sup>th</sup> EIASM 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**

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**

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**

Local Tour Organizer for The International Journal of Accounting Symposium	2024
Co-Founder and Contributor to AccountingExperiments.com [ <a href="#">Blogs</a> ]	2019-now

## **PhD Supervision**

---

### **Dissertation Committee:**

Yue Qian (Nanyang Technological University, committee member)	2025
---	------

## **Teaching**

---

### **University of Wisconsin–Madison**

<b>Foundation in Accounting Analytics</b>	2025
---	------

### **Nanyang Technological University**

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

## Tilburg University

<b>Introduction to Bookkeeping</b> (undergraduate)	2020-2021
Excellent Teacher Award	2021
Evaluations: 4.7/5 (2021)	
4.3/5 (2020)	
<b>Business Economics 1 for ECO: Accounting</b> (undergraduate)	2019
Evaluations: 4.6/5	
<b>Financial Accounting 1 for IBA</b> (undergraduate)	2019
Evaluations: 4.3/5	

## Guest Lectures

1. Guest lecture on oTree programming for *The Limpurg 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 Financiële 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 Financiële 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

## **Industry Experience**

---

**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**  
Professor of Accounting  
Tilburg School of Economics & Management  
Tilburg University  
+31 (013) 466 2682  
[b.dierynck@tilburguniversity.edu](mailto:b.dierynck@tilburguniversity.edu)

**Prof. dr. Kathryn Kadous**  
Schaefer Chaired Professor of  
Accounting  
Goizueta Business School  
Emory University  
+1 (404) 727 4967  
[kathryn.kadous@emory.edu](mailto:kathryn.kadous@emory.edu)

**Prof. dr. Hun-Tong Tan**  
UOB Chair and Professor of Accounting  
Nanyang Business School  
Nanyang Technological University  
[ahttan@ntu.edu.sg](mailto:ahttan@ntu.edu.sg)

**Prof. dr. Martin Jacob**  
Professor of Accounting and Control  
IESE Business School  
[mjacobs@iese.edu](mailto:mjacobs@iese.edu)