

Christian P. H. Peters

christian.peters@wisc.edu

[Personal Website](#) | [ORCID ID](#) | [Academic Profile](#) | [LinkedIn](#) | [Google Scholar](#)

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

Academic Employment

University of Wisconsin-Madison

Assistant Professor of Accounting and Information Systems

Madison, WI

2025 – present

Nanyang Technological University

Assistant Professor of 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, GA

2023

City University of Hong Kong

Exchange Semester, Minor in Finance

Hong Kong

2015

Publications and Accepted Papers

1. Dierynck, B. & Peters, C.P.H. (2026). Auditor Task Prioritization. *Contemporary Accounting Research, Forthcoming*.
2. Dierynck, B., Jacob, M., Müller, M.A., Peters, C.P.H., & Van Pelt, V.F.J. (2026). Public Tax Disclosures and Investor Perceptions. *Contemporary Accounting Research*, 43(1), 461-486.
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. *Accounting Horizons. Forthcoming*.
4. 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.

Working Papers

Revise and resubmit

1. Holmstrom, K.M., & Peters, C.P.H. (2026). How does Generative AI Affect Auditors' Motivation and Judgment Quality? *In-principle acceptance at The Accounting Review*.
2. Gallemore, J., Jacob, M., Marangoni, J.B., & Peters, C.P.H. (2026). Does Anti-Tax Avoidance Regulation Curb Industry Concentration?

Updated on April 24, 2026.

Resubmitted to The Accounting Review

3. Peters, C.P.H. (2026). Automated Audit Tasks and Auditor Effectiveness
Revising for Resubmission at Contemporary Accounting Research.

Other working papers

4. Dierynck, B., Gold, A.H., Hagenbeek, I., & Peters, C.P.H. (2026). It Takes Two to Tango: The Role of Client Contribution in Shaping Audit Quality.
Under review at The Accounting Review.
5. Friedrich, C., Meier, M., & Peters, C.P.H. (2025). Does Greenhouse Gas Disclosure Trigger a Net Zero Fallacy?
6. Leitter, Z.J. & Peters, C.P.H. (2026). Data Analytics Adoption in Auditing: The Roles of Experience, Mindset, Training, and Risk Factor Awareness.

Other Publications, Articles, and Permanent Working Papers

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.
Translated title: An overview of three studies related to the microfoundations of audit quality. Translated journal name: Monthly Journal of Accounting and Business Economics.
2. Van der Geest, J.B. & Peters, C.P.H. (2024). Problemen Belastingdienst door karige financiering. *Economisch Statistische Berichten*, 2024, 109(4833) 208-209.
Translated title: Problems at the tax authorities are due to lack of financing. Translated journal name: Economic and Statistical Letters.
3. Peters, C.P.H. (2023). Promotiebespreking: Christian Peters. *Economisch Statistische Berichten*, 108(4821) 195.
Translated title: Discussion of Dissertation: Christian Peters. Translated title of journal: Economic and Statistical Letters.
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.
Translated title: Effective tax rate for largest Dutch firms increases. Translated title of journal: Economic and Statistical Letters.
5. Van der Geest, J.B., Jacob, M., & Peters, C.P.H. (2021) Survival of the Tax Fittest: Path Dependence in Corporate Tax Planning. *Available at SSRN 3792055.*
6. Peters, C.P.H. (2021). Is de kwaliteit van de accountantscontrole gestegen? *Maandblad voor Accountancy en Bedrijfseconomie*, 95(5/6): 169-178.
Translated title: Did the quality of audits increase? Translated journal name: Monthly Journal of Accounting and Business Economics.
7. Dierynck, B.C.G., Kadous, K., & Peters, C.P.H. (2021). Auditing: Lifelong Learning. *Foundation for Auditing Research Practice Note.*

Awards and Honors

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

Foundation for Auditing Research Short Track Research Grant €10,000 (US\$ 11,720)	04/2026
---	---------

Updated on April 24, 2026.

[Principal Investigator]	
FAR Audit Research Grant €83,000 (US\$ 97,430) “ <i>Enhancing Auditors’ Judgment and Decision-Making in the Age of Automation: A Learning Perspective</i> ” [Co-Principal Investigator]	09/2025
Social Science and Humanities Research (SSHR) Seed Grant (NTU) S\$30,000 (US\$ 22,280) “ <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

- 2026** — Ground Truth: AI for Business Summit; American Accounting Association, Joint Midyear Meeting of the AIS and SET Sections in Provo, UT (*discussion*); American Accounting Association, ABO Virtual Exchange on AI (*panel member*); European Accounting Association Annual Congress in Prague, Czechia (*scheduled*); University of Wisconsin–Madison Internal Research Camp (*scheduled*); University of Wisconsin–Madison Teaching Workshop.
- 2025** — University of Wisconsin–Madison; Emory University; Hawai’i Accounting Research Conference in Honolulu, Hawai’i; International Symposium on Audit Research (*plenary chairman*); European Accounting Association Annual Congress in Rome, Italy; American Accounting Association, Accounting Behavior and Organizations Midyear Meeting in Indianapolis, IN; Chinese Accounting Professors’ Association of North America (CAPANA) Conference in Taipei, Taiwan (*discussion*); Auditing Midyear Meeting in Charlotte, North Carolina (*discussion*); University of Wisconsin–Madison Teaching Workshop on AI; 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 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 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 EIASM Workshop on Audit Quality (*virtual*); 10th 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, PwC

Refereeing

Editorial Boards

1. Accounting Open (2025 – Present)

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

1. Accounting and Business Research
2. Accounting in Europe
3. Auditing: A Journal of Practice & Theory
4. European Accounting Review
5. Journal of Experimental Psychology: Applied
6. Maandblad voor Accountancy en Bedrijfseconomie
7. The Accounting Review
8. The International Journal of Accounting

Conference Reviewer and Discussant

2026 — **Discussant:** (1) American Accounting Association AIS/SET Midyear Meeting;

2025 — **Discussant:** (1) American Accounting Association Auditing Midyear Meeting; (2) 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; (3) Hawai'i Accounting Research Conference (HARC).

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.

Service

American Accounting Association

Nominations Committee Member at AIS Section 2026-

University of Wisconsin–Madison

Teaching Workshop Committee Member 2025-26

Ad-hoc Workshop Committee Member 2025-26

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 2019-now

Secretary of the Board at Volkspartij voor Vrijheid en Democratie (Gelderland Province) 2017-2023

Teaching

University of Wisconsin–Madison

Foundation in Accounting Analytics (Master) 2025-present
Evaluations: 4.70/5 (2025)

Nanyang Technological University

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)

Updated on April 24, 2026.

Tilburg University

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

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

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. "Studenten hebben te negatief beeld van accountantsberoep" *Accountant.nl* March 4, 2026.
2. "Verkeerd beeld van het vak draagt mogelijk bij aan tekort bij Big 4." *AccountancyVanmorgen* March 4, 2026.
3. "Personeelstekort accountancy door slecht imago" *AccountantWeek* March 3, 2026
4. "More Corporate Tax Disclosure, Worse Investor Decisions?" *Forbes* February 12, 2026.
5. "Onderzoek: werving accountants versterkt suf imago." *AccountantWeek* December 2, 2025.
6. "Students' misconceptions drive them away from accounting." *AccountingToday.com* December 1, 2025.
7. "The New Minds of Business: WSB Welcomes 12 New Faculty Members." *Wisconsin School of Business School News* September 4, 2025.
8. "FAR-conferentie 2024: cultuur en controlekwaliteit." *Accountant.nl* August 8, 2024.
9. Accounting Stories #10: Christian Peters (Nanyang Business School) & Jesse van der Geest (Tilburg University). *Accounting Stories* July 11, 2024.
10. "Financiering Belastingdienst loopt achter op internationale trend." *TaxLive* February 8, 2024.
11. "Belastingdienst in de problemen door schamele financiering." *Het Financieele Dagblad* February 7, 2024.
12. "Belastingdienst kampt met problemen als gevolg van ontoereikende financiering." *The Post Online* February 7, 2024.
13. "Belastingdienst Nederland krijgt veel te weinig geld in vergelijking met andere OESO-landen." *Business News Radio* February 7, 2024. 06:45 AM (CET).
14. "Christian Peters over leren in het accountantsberoep." *FarView Podcast* January 30, 2024.
15. "Christian Peters over sociale mismatch & e-mail- versus face-to-face contact." *FarView Podcast* January 23, 2024.

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

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, golf), scuba diving, history, traveling.

Nationality: Dutch citizen, U.S. O1-A visa.

References

Available upon request.