

# Christian P. H. Peters

## Curriculum Vitae

Nanyang Business School  
Nanyang Technological University  
91 Nanyang Avenue, ABS-05-094  
Singapore 693956

**E-Mail:** [christian.peters@ntu.edu.sg](mailto:christian.peters@ntu.edu.sg)

**Phone:** +65 6790 4656

**Website:** <http://christianpeters.site>

### Education

---

<b>Tilburg University</b>	<b>Tilburg, The Netherlands</b>
Ph.D. in Accounting ( <i>Cum Laude, Top 5%</i> )	2019-2023
M.Phil. Research Master in Business: Accounting	2017-2019
M.Sc. in Accountancy	2016-2017
B.Sc. in International Business Administration	2013-2016
<b>Emory University</b>	<b>Atlanta, Georgia</b>
Visiting PhD position	2023
<b>City University of Hong Kong</b>	<b>Hong Kong</b>
Exchange Semester, Minor in Finance	2015

### Employment

---

<b>Nanyang Technological University</b>	<b>Singapore</b>
Assistant Professor in Accounting	2023 - present
<b>Tilburg University</b>	<b>The Netherlands</b>
PhD Candidate	2019-2023
Research and Teaching Assistant	2018-2019
<b>EY</b>	<b>The Netherlands</b>
Graduate Intern	2017
<b>Vb&amp;t Groep BV</b>	<b>The Netherlands</b>
Junior Financial Controller	2016-2017
<b>NN Group</b>	<b>The Netherlands</b>
Summer Intern	2015

### Working Papers

---

1. **Auditor Task Prioritization: The Effects of Time Pressure and Psychological Ownership** with Bart Dierynck  
*Revising for third round submission at Contemporary Accounting Research.*  
[Working paper](#); [Code](#); [Materials](#); Demo.
2. **Learning in the Auditing Profession: A Framework and Future Directions** with Bart Dierynck and Kathryn Kadous

*Revising for third round submission at Accounting, Organizations and Society.*

[Working paper](#); [Practice note](#).

- *Media:* [FARView Podcast](#).

3. **Public Tax Disclosures and Fair Share Perceptions** with Bart Dierynck, Martin Jacob, Maximilian Müller, and Victor van Pelt.

*Revising for second round submission at Contemporary Accounting Research.*

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

- *Media:* [The Financial Times](#) and [WHU Knowledge](#)

4. **Auditor Automation Usage and Professional Skepticism**

[Working paper](#)

- *Media:* [FARView Podcast](#)

5. **Corporate Tax Planning and Industry Concentration** with John Gallemore, Jesse van der Geest, and Martin Jacob.

[Working paper](#)

6. **Survival of the Tax Fittest: Path Dependence in Corporate Tax Planning** with Jesse van der Geest and Martin Jacob.

[Working paper](#)

## **Publications**

---

### ***Books / Book Chapters:***

1. **The Microfoundations of Audit Quality**

*CentER Dissertation Series*, 2023. [Printed version](#).

ISBN: 978 90 5668 708 3. 183 pages.

2. **Boekhouden in Balans: Belastingen, Omvorming en Consolidatie** with Sarina van Vlimmeren, Henk Fuchs, Tom van Vlimmeren, Bob van den Brand, and Jesse van der Geest. Uitgeverij van Vlimmeren, 2023. Cover.

ISBN: 978 94 6287 121 2.

[Translation of title: “Bookkeeping in Balance: Taxes, Transformation and Consolidation”]

### ***Other Publications:***

1. **Promotiebespreking: Christian Peters**

*Economisch Statistische Berichten*, 2023, 108 (4821) 195. [Web version](#); [Printed version](#).

[Translation of title: Discussion of Dissertation: Christian Peters]

2. **Effectieve belastingdruk op allergrootste Nederlandse ondernemingen neemt toe** with Jesse van der Geest.

*Economisch Statistische Berichten*, 2022, 107 (4809) 214-217. [Web version](#); [Printed version](#);

[Replication package](#).

Updated on September 1, 2023

[Translation of title: “Effective tax rates of largest Dutch corporations have increased.”]

- *Media:* [Het Financieele Dagblad](#), [Quote](#), [AccountancyVanmorgen](#), [AccountancyWorld](#), [Univers](#).

### 3. Is de kwaliteit van de accountantscontrole gestegen?

*Maandblad voor Accountancy en Bedrijfseconomie*, 2021, 95 (5/6): 169-178. [Web version](#); [Printed version](#); [Replication package](#).

[Translation of title: Did audit quality increase?]

- *Media:* [Accountant.nl](#), [AccountancyVanmorgen](#), [AccountantWeek](#), [AccountancyWorld](#).

### 4. Auditing: Lifelong Learning with Bart Dierynck and Kathryn Kadous.

*Foundation for Auditing Research Practice Note* June, 2021. [Web version](#).

- *Media:* [FARView Podcast](#).

### Awards and Honors

---

Start-Up Grant (NTU) S\$50,000 (US\$ 37,020)	07/2023
<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 AAA/Deloitte/J. Michael Cook Doctoral Consortium	06/2022
FAR Audit Research PhD Grant €100,000 (US\$ 108,150)	12/2018
Outreaching Honors Program Graduate ( <i>Tilburg University</i> )	2014-16

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

---

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

### Academic Talks

---

**2023** — University of Mississippi, Nanyang Technological University, University of Alberta, 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, Texas.

**2022** — Radboud University Nijmegen, Vrije Universiteit Amsterdam, University of Amsterdam, IE Madrid, WHU – Otto Beisheim School of Management, KU Leuven (2×), Dutch Workshop on Corporate Taxation in Rotterdam, NL; PwC Quality & Innovation Fair; Foundation for Auditing Research Academic Research Seminar; Foundation for Auditing Research PhD Seminar; 12<sup>th</sup> EIASM Conference on Current Research in Taxation (virtual); AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium in Westlake, Texas; 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; 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; George Mason University Behavioral Tax Symposium (virtual); EARNet Symposium (virtual).

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

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

## Conference Reviewer and Discussant

---

**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 Services

---

### Nanyang Business School, NTU

#### Tilburg University

Replication Study Supervisor (43 Master students in total)	2019-2023
Thesis Supervisor (18 Bachelor and Master 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

Co-Founder and Contributor to AccountingExperiments.com	2019-now
---------------------------------------------------------	----------

## Teaching

---

### Nanyang Technological University

<i>Assurance and Auditing</i> (undergraduate)	<b>2023-now</b>
-----------------------------------------------	-----------------

#### Tilburg University

<i>Introduction to Bookkeeping</i> (undergraduate)	<b>2020-2021</b>
Excellent Teacher Award	2021
Evaluations: 4.3/5 (2020), 4.7/5 (2021)	

<i>Business Economics 1 for ECO: Accounting</i> (undergraduate)	<b>2019</b>
-----------------------------------------------------------------	-------------

Evaluations: 4.6/5

Updated on September 1, 2023

## 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

## Media Interviews and News Mentions

---

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

21. "Christian Peters starts PhD research." *Foundation for Auditing Research* September 11, 2019 [[Link](#)]
22. "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):** Beginner.

### *Programming Skills*

**Languages:** Python, Stata, MPlus, LaTeX

**Technologies:** oTree, Qualtrics, Excel Macros, Power BI, Alteryx

## **Other Interests**

---

Sports (running, race cycling, golf), pub quizzes, making/repairing things, history, politics, travelling

## **References**

---

### **Prof. dr. Bart Dierynck**

Professor of Accounting

Tilburg School of Economics and Management

Tilburg University

+31 (0)13 466 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. Martin Jacob**

adidas Professor of Finance, Accounting, and Taxation

WHU – Otto Beisheim School of Management

+49 261 6509 350

[martin.jacob@whu.edu](mailto:martin.jacob@whu.edu)