

# Delphine Samuels

MIT Sloan School of Management, 100 Main St. E62-665, Cambridge, MA 02142

Email: [dsamuels@mit.edu](mailto:dsamuels@mit.edu), Phone: 617-715-5288

## EDUCATION

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### **The Wharton School of Business, University of Pennsylvania**

PhD, Accounting 2014 – 2017

Visiting Scholar 2013 – 2014

### **HEC Paris, France**

PhD candidate, Accounting 2010 – 2013

### **USC Leventhal School of Accounting**

Master of Accounting 2005 – 2006

### **HEC Lausanne, Switzerland**

Bachelor of Science in Management 2001 – 2005

## EMPLOYMENT

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### **MIT Sloan School of Management**

Assistant Professor of Accounting 2017 – Current

### **Ernst & Young LLP, Los Angeles, CA**

*Senior Auditor – Internal Audit* 2009 – 2010

*Senior Auditor – Financial Statement Audit* 2006 – 2009

Certified Public Accountant, California (inactive) 2008

## PUBLICATIONS

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Guay, W., Samuels, D., and Taylor, D., 2016. “Guiding through the Fog: Financial statement complexity and voluntary disclosure.” *Journal of Accounting and Economics*, 62 (2–3): 234–269

## WORKING PAPERS

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“The effect of credit ratings on disclosure: Evidence from the recalibration of Moody’s municipal ratings” (with Jacquelyn Gillette and Frank Zhou)

*2<sup>nd</sup> round revise and resubmit at the Journal of Accounting Research*

“Government procurement and firm transparency”

*Revise and resubmit at The Accounting Review*

“Financial misreporting: Hiding in the shadows or in plain sight?” (with Daniel Taylor and Robert Verrecchia)

*Revise and resubmit at the Journal of Accounting and Economics*

“Proprietary costs and disclosure substitution: Theory and empirical evidence” (with Mirko Heinle and Daniel Taylor)

*Revise and resubmit at the Journal of Accounting Research*

## **CONFERENCE AND WORKSHOP PRESENTATIONS**

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- 2019 FARS Midyear Meeting (scheduled)  
INSEAD Accounting Symposium (scheduled)  
UC Davis Accounting Research Conference (scheduled)
- 2018 Columbia University  
Dartmouth Accounting Research Conference  
FARS Midyear Meeting (discussant)  
Georgetown University  
IESE  
Washington University, Nick Dopuch Conference
- 2017 Harvard  
MIT  
Stanford  
UCLA  
UNC  
University of Chicago  
University of Michigan  
USC  
UT Austin  
Yale
- 2016 Carnegie Mellon Accounting Mini Conference
- 2015 AAA Annual Meeting  
Journal of Accounting and Economics Conference
- 2014 AAA Annual Meeting

## **INVITED CONFERENCE PARTICIPATION**

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- 2018 Journal of Accounting and Economics Conference  
Journal of Accounting Research Conference  
London Business School Accounting Symposium  
Review of Accounting Studies Conference  
University of Colorado, Summer Accounting Research Conference
- 2017 Journal of Accounting and Economics Conference  
Journal of Accounting Research Conference  
Wharton Spring Accounting Conference
- 2016 FARS Doctoral Consortium  
Journal of Accounting and Economics Conference  
University of Colorado Summer Accounting Research Conference  
Wharton Spring Accounting Conference
- 2014 INSEAD Accounting Symposium  
Journal of Accounting and Economics Conference

## **ACADEMIC SERVICE**

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Review Service for Academic Journals  
*Contemporary Accounting Research*  
*Journal of Accounting and Economics*  
*Journal of Accounting and Public Policy*  
*Journal of Accounting Research*  
*Management Science*  
*Review of Accounting Studies*  
*The Accounting Review*

Review Service for Conferences  
AAA Annual Meetings  
FARS Midyear Meetings

## **TEACHING EXPERIENCE**

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MIT Sloan School of Management	
Financial Accounting (Undergraduate)	Fall 2017
Financial Accounting (Undergraduate)	Spring 2019
HEC Paris, France	
Instructor – Financial Accounting (Undergraduate)	Fall 2012

## **AWARDS AND HONORS**

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Carnegie Mellon Accounting Mini Conference Emerging Scholar Award Finalist	2016
Deloitte Foundation Doctoral Fellowship	2016 – 2017
Connie K. Duckworth Endowed Doctoral Fellowship	2015 – 2017
The Wharton School Fellowship for Doctoral Studies	2014 – 2017

## **MEDIA**

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Barron's (June 9, 2018): [What Makes Companies Lie](#)  
CFO.com (June 6, 2018): [When Are Execs Most Likely to Inflate Earnings?](#)  
The Hill (July 3, 2018): [Pinpointing Which Firms Fudge Earnings Numbers and Why](#)  
Knowledge@Wharton [video](#) interview with Wayne Guay on "Guiding through the Fog: Financial statement complexity and voluntary disclosure"