

# Delphine Samuels

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## 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
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### USC Leventhal School of Accounting

Master of Accounting	2005 – 2006
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### HEC Lausanne, Switzerland

Bachelor of Science in Management	2001 – 2005
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## EMPLOYMENT

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### MIT Sloan School of Management

Assistant Professor of Accounting	2017 – Current
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### Ernst & Young LLP, Los Angeles, CA

<i>Senior Auditor – Internal Audit</i>	2009 – 2010
<i>Senior Auditor – Financial Statement Audit</i>	2006 – 2009

Certified Public Accountant, California (inactive)	2008
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## 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)

*3rd round review at the Journal of Accounting Research*

“Government procurement and firm transparency”

*2<sup>nd</sup> round review 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*

“The impact of open data on public procurement” (with Raphael Duguay and Thomas Rauter)

## **CONFERENCE AND WORKSHOP PRESENTATIONS**

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- 2019 ARW conference – University of Zurich  
FARS Midyear Meeting  
INSEAD Accounting Symposium  
Northwestern University  
NYU (scheduled)  
UC Davis Accounting Research Conference  
UCSD (scheduled)  
University of Chicago (scheduled)  
University of Zurich (scheduled)  
Utah Winter Accounting Conference (discussant)
- 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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- 2019 Global Issues in Accounting Conference  
Journal of Accounting Research Conference  
UCLA Spring Accounting Conference
- 2018 Global Issues in Accounting Conference  
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 Global Issues in Accounting Conference  
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*  
*European Accounting Review*  
*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  
EAA Annual Meetings  
FARS Midyear Meetings  
MIT Asia Conference

### **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”