

Delphine Samuels

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

Email: dsamuels@mit.edu, Phone: 617-715-5288

EDUCATION

| | |
|---|-------------|
| 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 | 2001 – 2005 |
| Bachelor of Science in Management | |

EMPLOYMENT

| | |
|--|----------------|
| MIT Sloan School of Management | 2017 – Current |
| Class of 1947 Career Development Professor | |
| Assistant Professor of Accounting | |
| 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 |

PUBLICATIONS

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

“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”
2nd 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)

TEACHING EXPERIENCE

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

ACADEMIC SERVICE

| | |
|------------------------------|----------------|
| Editorial Board Member | |
| <i>The Accounting Review</i> | 2019 – Current |

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
- HARC Conference
- MIT Asia Conference

CONFERENCE AND WORKSHOP PRESENTATIONS

| | |
|------|---|
| 2020 | Swiss Accounting Research Alpine Camp (scheduled) |
| 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

- 2019 Global Issues in Accounting Conference
Journal of Accounting Research Conference
Stanford Accounting Summer Camp
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

AWARDS AND HONORS

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

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”