

## 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

#### **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)

*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”