

Delphine Samuels

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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

Bachelor of Science in Management 2001 – 2005

EMPLOYMENT

MIT Sloan School of Management

2017 – Current

Class of 1947 Career Development Professor

Assistant Professor of Accounting

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

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

“Government procurement and firm transparency”

Conditionally accepted at The Accounting Review

“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

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

2nd round revise and resubmit at the Journal of Accounting Research

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

2nd round review at the Journal of Accounting and Economics

“The impact of open data on public procurement” (with Raphael Duguay and Thomas Rauter)
Revise and resubmit at the Journal of Accounting Research

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
 JAR Conference

CONFERENCE AND WORKSHOP PRESENTATIONS

2020	Columbia Junior Accounting Faculty Conference (scheduled) Hawaii Accounting Research Conference Swiss Accounting Research Alpine Camp
2019	ARW conference – University of Zurich FARS Midyear Meeting INSEAD Accounting Symposium Northwestern University NYU UC Davis Accounting Research Conference UCSD University of Chicago University of Zurich

- 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

- 2020 Utah Winter Accounting Conference
- 2019 Global Issues in Accounting Conference
Journal of Accounting and Economics 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”