

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 – 2020

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

Samuels, D., 2020. “Government procurement and changes in firm transparency.” *The Accounting Review*, *forthcoming*

Gillette, J., Samuels D., and Zhou F., 2020. “The effect of credit ratings on disclosure: Evidence from the recalibration of Moody’s municipal ratings.” *Journal of Accounting Research*, *forthcoming*

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

“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

The Accounting Review

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

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
- Utah Winter 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