

# Sandra G. Schafh utle

THE WHARTON SCHOOL

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## ACADEMIC POSITIONS

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PHILADELPHIA, US 2024-PRESENT	<b>The Wharton School of the University of Pennsylvania</b> Assistant Professor of Accounting Wharton Climate Center Affiliated Faculty (since 2023) Perry World House Affiliated Faculty (since 2024) CIRCE Affiliated Faculty (since 2024)
2023-2024	Lecturer of Accounting

## EDUCATION

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AMSTERDAM, NL 2017-2022	<b>University of Amsterdam, Amsterdam Business School</b> Ph.D. in Financial Accounting
CHICAGO, US 2021-2022	<b>University of Chicago, Booth School of Business</b> Non-degree Visiting Ph.D. Student
MAASTRICHT, NL 2016-2017	<b>Maastricht University, School of Business and Economics</b> M.Sc., International Business, major Controlling
KONSTANZ, DE 2011-2015	<b>University of Konstanz</b> B.Sc., Economics, major Applied Economics

## RESEARCH INTERESTS

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My research primarily focuses on the use of information in capital markets, corporate disclosure, and transparency and disclosure incentives, with a special interest in topics that lie at the intersection of accounting and environmental economics.

## PUBLICATIONS

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- [1.] Schafh utle S. G. and Veenman D. (2024) "Crowdsourced Forecasts and the Market Reaction to Earnings Announcement News." *The Accounting Review* 99(2): 421-456

## WORKING PAPERS

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- [1.] "Why Disclose Privately? Shareholder Litigation Risk and Managers' Private Disclosure of Earnings Warnings" (Job market paper)
- [2.] "The Spillover Effects of Environmental Transparency and Enforcement Regulation: Evidence From Commodity Trading Firms" (solo-authored)
- [3.] "Redacted Identities in Shipment Records: Evidence from Forced Labor Scrutiny in Supply Chains" with Gurpal S. Sran
- Featured in [NYU Stern Research Highlights](#)

## EXTERNAL PRESENTATIONS (P = PRESENTER, D = DISCUSSANT)

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Wharton's 3 <sup>rd</sup> Annual Convening of the ESG Initiative <sup>P</sup> ( <i>scheduled</i> ), SARAC <sup>P,D</sup> ( <i>scheduled</i> ), Duke University <sup>P</sup> ( <i>scheduled</i> ), INSEAD <sup>P</sup> ( <i>scheduled</i> ), London Business School <sup>P</sup> ( <i>scheduled</i> ), 17 <sup>th</sup> Annual Research Conference ARCS ( <i>scheduled</i> ), Open TRR 266 Conference <sup>P</sup> ( <i>scheduled</i> )	2025
FARS Midyear Meeting <sup>P,D</sup> , University of Texas at Dallas <sup>P</sup> , UBC Sauder School of Business <sup>P</sup> , Kleinman Center for Energy Policy <sup>P</sup> , Baruch College <sup>P</sup>	2024
London School of Economics and Political Science <sup>P</sup> , University of Bristol <sup>P</sup> , IESE Business School <sup>P</sup> , NYU Stern School of Business <sup>P</sup> , MIT Sloan School of Management <sup>P</sup> , University of Notre Dame <sup>P</sup> , Cornell University <sup>P</sup> , Boston University <sup>P</sup> , The Wharton School of the University of Pennsylvania <sup>P</sup> , Bocconi University <sup>P</sup> , Disclosure, Information Sharing, and Secrecy Workshop <sup>P</sup>	2023
Hawai'i Accounting Research Conference <sup>P</sup> , FARS Midyear Meeting <sup>P,D</sup> , Junior Accounting Meetings <sup>P</sup> , Maastricht University School of Business and Economics <sup>P</sup> , Emerging Scholars in Accounting Conference <sup>P</sup> , Vrije Universiteit Amsterdam <sup>P</sup>	2022
EAA Annual Congress <sup>P</sup> , EAA Doctoral Colloquium <sup>P</sup>	2021
SARAC <sup>P</sup> , EAA Annual Congress (cancelled due to Covid-19) <sup>P</sup> , EAA Doctoral Colloquium (cancelled due to Covid-19) <sup>P</sup>	2020
Maastricht University School of Business and Economics <sup>P</sup>	2019

## CONFERENCE PARTICIPATION

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Northwestern Advanced Causal Inference Workshop	2024
New Faculty Consortium	2024
Columbia Junior Accounting Faculty Conference	2024, 2025
ESMT Accounting Junior Conference	2024
London Business School Accounting Symposium	2024
Four-School Conference	2023, 2025
Wharton Spring Accounting Conference	2023, 2024
Bocconi Accounting Symposium	2023, 2024, 2025
NYU Big Apple Accounting Conference	2023, 2024
Notre Dame Accountancy Research Conference	2023, 2024
Villanova University Accounting Conference	2023
<i>Journal of Accounting and Economics</i> Conference	2023, 2024
<i>Review of Accounting Studies</i> Conference	2023
Symposium on Private Firms	2022
<i>Journal of Accounting Research</i> Conference	2022
Northwestern Main Causal Inference Workshop	2022
<i>Journal of Accounting Research</i> Registered Reports Conference	2021, 2024
FARS Midyear Meeting	2020
EAA Annual Congress	2019
Dutch Accounting Research Conference	2018
Tilburg Accounting Winter Camp	2018, 2021

## TEACHING

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### The Wharton School of the University of Pennsylvania

- [1.] Instructor for Accounting and Financial Reporting (ACCT 1010): *Fall 2023-*
- [2.] Research in Accounting III (Ph.D. seminar module): *Fall 2024*
- [3.] Research in Accounting IV (Ph.D. seminar module): *Spring 2025*

### University of Amsterdam, Amsterdam Business School

- [1.] Course coordinator and instructor for Research Seminar Accountancy and Control: *Fall 2022*
- [2.] Master thesis supervisor: *Spring 2018-2022*
- [3.] Instructor for Financial Accounting 1 for Economics: *Fall 2018-2020*
- [4.] Instructor for Financial Accounting 1 for Business: *Spring 2018*

## ACADEMIC SERVICE

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### Ad-hoc reviewer

- Ad-hoc reviewer for journals: *Contemporary Accounting Research, European Accounting Review, Journal of Accounting and Economics, Journal of Accounting Research, The Accounting Review*
- Ad-hoc reviewer for conferences: Alliance for Research on Corporate Sustainability Conference, American Accounting Association Annual Meeting, FARS Midyear Meeting, Hawai'i Accounting Research Conference, MIT Asia Conference in Accounting

### Wharton School

- Co-Organizer, Department Seminar Series and Conference: *2024-*

### Ph.D. Student Supervision

- Ph.D. summer papers supervised: Dengsheng Chen (2024)
- Ph.D. first-year supervisor: Allan Ngo (2025)

### Prior Service

- Organizer, Department Junior Faculty & PhD Student Brown Bag Series at the University of Amsterdam, Amsterdam Business School: *2019-2021*

## FUNDING & AWARDS

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FARS Outstanding Reviewer Award	2024
Global Initiatives and ESG Initiative at Wharton Funding	2024
Wharton Teaching Excellence Award	2023
FARS Excellence in Reviewing Award	2022
Limperg International Scholarship	2021

## PROFESSIONAL EXPERIENCES

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KPMG, Financial Services Consultant, Munich, Germany	2017
George Fischer Pty Ltd., Intern, Sydney, Australia	2013

## VOLUNTEERING

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Amnesty International