



**Daniel TAYLOR**

**Ph.D. in Accounting**

**Assistant Professor, Accounting**

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## **EDUCATION**

- 2023** Ph.D. in Accounting, Université Clermont Auvergne, France
- 2020** MSc Finance, IAE School of Management, Université Clermont Auvergne, France
- 2020** MSc Development Economics, School of Economics, Université Clermont Auvergne, France
- 2014** Bachelor of Commerce (B.COM), Accounting and Finance  
School of Business, University of Cape Coast, Ghana

## **PROFESSIONAL CERTIFICATION**

- 2017** ACI Dealing Certificate, The Financial Markets Association (ACI), France
- 2015** Institute of Chartered Accountants Ghana (ICAG) Professional Certification, Institute of Chartered Accountants Ghana (ICAG), Ghana

## **RESEARCH INTERESTS**

Financial Markets, International Financial Reporting Standards (IFRSs), Reporting Quality

## **PROFESSIONAL EXPERIENCE**

### **ACADEMIC:**

- 2023 - Present** Assistant Professor of Financial Reporting, IÉSEG School of Management, France
- 2023 - 2023** Affiliate Professor, ESC Clermont Business School, Clermont-Ferrand, France
- 2020 - 2023** Doctoral Researcher, Université Clermont Auvergne, Clermont-Ferrand, France

### **PROFESSIONAL:**

- 2018 - 2019** Fixed Income Trader, Republic Bank Ghana Limited, Accra, Ghana
- 2015 - 2018** Treasury Analyst and Fixed Income Trader, Guaranty Trust Bank Ghana Limited, Accra, Ghana

## **COURSES TAUGHT**

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- Fundamentals of financial accounting, Grande ecole (bachelor cycle)
- Strategic management
- Introduction to empirical research in accounting
- Intermediate accounting
- Advanced corporate reporting

## **INTELLECTUAL CONTRIBUTIONS**

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### **Papers in refereed journals**

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#### **Published**

Boungou W., Osei-Tutu F., Taylor D., (2024), Negative interest rate policy and banks' earnings management, *Economics Letters*, 237(2024), pp. 111632

Taylor D., Selasi Awuye I., Yaa Cudjoe E., (2023), Covid-19 pandemic, a catalyst for aggressive earnings management by banks?, *Journal of Accounting and Public Policy*, 42(1), pp. 107032

TAYLOR D., (2022), Did diversified and less risky banks perform better amid the pandemic?, *Economics Letters*, 211(211), pp. 110251

#### **Forthcoming**

Taylor D., Awuye I. S., (2024), Over half a decade into the adoption of IFRS 9: a systematic literature review, *Journal of Accounting Literature*, NA(NA), pp. NA

Taylor D., Sarpong B., Cudjoe E. Y., (2024), Cost-efficiency and bank profitability during health crisis, *Applied Economics Letters*, 31(8), pp. 732-737

### **Communications in refereed conferences**

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#### **International**

Taylor D., Awuye I. S., (2024), *Commission and fees income as earnings smoothing tool during crisis: European evidence from the Covid-19 pandemic* European Accounting Association (EAA) Conference, Bucharest, Romania

TAYLOR D., Awuye I. S., Cudjoe E. Y., Aubert F., (2023), *Emerging Market Perspective of the Value Relevance of IFRS 9 Adoption: Evidence from Banks in Africa* International Conference in Finance Banking and Accounting (ICFBA), Montpellier, France

## **PROFESSIONAL MEMBERSHIPS**

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Institute of Chartered Accountants Ghana (ICAG), Ghana

The Financial Markets Association (ACI), France

European Accounting Association (EAA)

Canadian Academic Accounting Association (CAAA)

American Accounting Association (AAA)

## **EDITORIAL ACTIVITY**

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### **Reviewer in an academic journal**

Applied Economics

Journal of Financial Stability

Journal of Accounting and Public Policy

Journal of International Financial Management and Accounting

## **PROFESSIONAL SERVICE**

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### **Discussant in an academic conference**

Canadian Academic Accounting Association (CAAA)

French Accounting Association (AFC)

Academy of Sustainable Finance, Accounting, Accountability & Governance (ASFAAG)

### **Reviewer for an academic conference**

American Accounting Association (AAA) Conference

Canadian Academic Accounting Association (CAAA)