



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

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

INTELLECTUAL CONTRIBUTIONS

Papers in refereed journals

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

Communications in refereed conferences

International

Taylor D., Awuye I. S., (2024), *Commission and fees income as earnings smoothing tool during crisis: European evidence from the Covid-19 pandemic* Canadian Academic Accounting Association (CAAA) Annual Conference, Halifax, Canada

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., Osei-Tutu F., Awuye I. S., (2024), *From regulatory driven standards to inclusion: exploring the nexus between IFRS adoption and financial inclusion* American Accounting Association (AAA) Annual Meeting, Washington Dc, USA

Taylor D., Osei-Tutu F., Awuye I. S., (2024), *The role of accounting standards in financial inclusion* Financial Reporting and Business Communication Conference (FRBC), Bristol, United Kingdom

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

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)

Francophone Accounting Association (AFC)

EDITORIAL ACTIVITY

Reviewer in an academic journal

Applied Economics

Journal of Financial Stability

Journal of Accounting and Public Policy

Journal of International Financial Management and Accounting

International Review of Financial Analysis

Journal of International Accounting Research

PROFESSIONAL SERVICE

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)

RESEARCH ACTIVITIES

COMMITTEE CHAIR

Participation in recruitment of professors

Ongoing participation, IÉSEG School of Management, France