Daniel TAYLOR

Ph.D. in Accounting

Assistant Professor, Accounting

d.taylor@ieseg.fr

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

Banking, 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

Taylor D., Osei-Tutu F., Cudjoe E. Y., Gyedu J. O., (2026), License to Give Up? informal competition and registered SMEs' discouragement, *Journal of International Financial Markets, Institutions and Money*, 107(2026), pp. 102288

Osei-Tutu F., Taylor D., Awuye I. S., (2025), Speaking business: A systematic literature review of linguistic structures and financial reporting behavior, *International Review of Financial Analysis*, 98(2025), pp. 103890

Taylor D., Awuye I. S., (2025), Over half a decade into the adoption of IFRS 9: a systematic literature review, *Journal of Accounting Literature*, 47(4), pp. 793-814

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

Osei-Tutu F., Taylor D., (2024), The impact of mobile money adoption on firm innovation, *Economics Letters*, 244(2024), pp. 112006

Taylor D., Osei-Tutu F., Awuye I. S., (2024), The role of accounting standards in financial inclusion, *International Review of Financial Analysis*, 96(2024), pp. 103594

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., Cudjoe E. Y., Aubert F., (2024), The informational relevance of IFRS 9 adoption: emerging market evidence, *Journal of Accounting Literature*, N/A(N/A), pp. N/A

Communications in refereed conferences

International

Taylor D., Osei-Tutu F., Cudjoe E. Y., (2026), *Discretionary Provisions and Bank Earnings Management Around the World: A Novel Insight from Linguistic Relativity Hypothesis* European Accounting Association (EAA) Annual Conference, Prague, Czech Republic

Adasi Manu S., kwabena A. B., Cudjoe E. Y., Taylor D., (2025), *Employees' AI skills and the relevance of accounting information* Canadian Academic Accounting Association (CAAA) Annual Conference., Toronto, Canada

Osei-Tutu F., Taylor D., (2025), *On borrower discouragement: Does financial reporting standards matter?* Financial Reporting and Business Communication Conference (FRBC), Athens, Greece

Taylor D., Kwabena A. B., Adasi Manu S., Cudjoe E. Y., (2025), *Employees' AI skills and the relevance of accounting information* European Accounting Association (EAA) Conference, Rome, Italy

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

National

Osei-Tutu F., Taylor D., (2025), *On borrower discouragement: Does financial reporting standards matter?* Association Francophone de Comptabilite (AFC), Saint-Malo, 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

European Management Journal

Journal of Accounting Literature

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