

EUNICE YAA CUDJOE

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PROFESSIONAL PROFILE

Eunice Yaa Cudjoe holds a PhD in Management Science from Université Jean Moulin Lyon 3. Before joining EDHEC, she taught accounting as an affiliate faculty at IESEG School of Management and Université Jean Moulin Lyon 3. She also has rich corporate experience spanning financial audit and compliance. Her research focuses on financial auditing, reporting quality, financial markets, international financial reporting standards, and financial accounting. She has published in leading international journals, including the Journal of Accounting and Public Policy, Journal of International Financial Markets, Institutions and Money, and the Journal of Accounting Literature. At EDHEC, Eunice teaches courses in Financial Statement Analysis, Financial Accounting, and Cost Accounting.

EDUCATION

UNIVERSITÉ JEAN MOULIN LYON 3

IAE Lyon School of Management

PhD in Management Science (Accounting and Finance)

Lyon, France

Sept. 2022 – Sept. 2025

Dissertation Title: “Auditing in Transition: The Impact of External Shocks and Evolving Practices on Auditing Dynamics”

UNIVERSITÉ CLERMONT AUVERGNE

IAE Clermont Auvergne-School of Management

Master’s in International Audit, Economics and Finance

Clermont-Ferrand, France

Sept. 2019 – Dec. 2020

UNIVERSITÉ CLERMONT AUVERGNE

Centre d'Etudes et de Recherches sur le Développement International-CERDI

Master’s in International Audit, Economics and Finance

Clermont-Ferrand, France

Sept. 2019 – Dec. 2020

UNIVERSITY OF CAPE COAST

Bachelor of Commerce

Cape Coast, Ghana

Sept. 2013 – May 2017

ADDITIONAL TRAINING

STANFORD UNIVERSITY - Code in Place (Python Programming)

April – May 2020

- Completed a 5-week introductory online Python programming course based on material from the first half of Stanford’s introductory programming course, CS106A.
- Created a Word Guess Game as my final project. Available at [this link](#)

RESEARCH INTERESTS

- Auditing, Reporting Quality, Financial Accounting, International Financial Reporting Standards (IFRSs)

PEER-REVIEWED PUBLICATIONS

- Osei-Tutu, F., Taylor, D., Cudjoe, E. Y., & Opoku, G. J. (2026). License to Give Up? informal competition and registered SMEs’ discouragement. *Journal of International Financial Markets, Institutions and Money*, 107, 102288. Available at <https://doi.org/10.1016/j.intfin.2026.102288>
- Boungou, W., Taylor, D., & Yaa Cudjoe, E. (2025). Stock market reaction to the French snap legislative election. *Policy Studies*, 1–18. Available at <https://doi.org/10.1080/01442872.2025.2557411>

- Taylor, D., Awuye, I. S., **Cudjoe, E. Y.**, & Aubert, F. (2025). The informational relevance of IFRS 9 adoption: emerging market evidence. *Journal of Accounting Literature*. Available at <https://doi.org/10.1108/JAL-06-2024-0127>
- Taylor, D., Awuye, I.S. & **Cudjoe, E.Y.** (2023) Covid-19 pandemic, a catalyst for aggressive earnings management by banks? *Journal of Accounting and Public Policy*, 42 (1), 107032. Available at <https://doi.org/10.1016/j.jaccpubpol.2022.107032>

PUBLICATION IN FINANCE NEWSLETTERS

- **Cudjoe, E. Y.** (2020, May 28). Regulatory compliance amid rising FinTechs in Ghana. *Business & Financial Times (B&FT)*. p. 17. Available at [this link](#)
- **Cudjoe, E. Y.** & Taylor, D. (2020, April 27). Beyond regulatory compliance: The business case. *Business & Financial Times (B&FT)*. p. 32. Available at [this link](#)

CONFERENCE PRESENTATIONS

- **Cudjoe, E.Y.** Is more always better? The value-relevance of joint audits. 2025 Final Reporting and Business Communication (FRBC) Annual Congress, Athens, Greece, July 2025.
- **Cudjoe, E.Y.** Is more always better? The value-relevance of joint audits. 2025 European Accounting Association (EAA) Annual Congress, Rome, Italy, May 2025.
- **Cudjoe, E.Y.** & Jean-Francois. What does audit opinion tell us about earnings management? Evidence from the Covid-19 crisis. 2025 French Accounting Association (AFC) Annual Congress, Saint-Malo, France, May 2025.
- **Cudjoe, E.Y.** & Jean-Francois. What does audit opinion tell us about earnings management? Evidence from the Covid-19 crisis. 2025 French Finance Association (AFFI) Annual Congress, Dijon, France, May 2025.
- **Cudjoe, E.Y.** & Jean-Francois. What does audit opinion tell us about earnings management? Evidence from the Covid-19 crisis. 10th European Accounting Association (EAA) Talent Workshop for Accounting Academics Madrid, Spain, 8th to 9th November 2024.
- **Cudjoe, E.Y.** Responsiveness of audit fees to audit risk and audit quality during the Covid-19 Crisis: 10th Conference on Audit Quality. European Institute for Advanced Studies in Management, Palermo, Italy, 4th to 5th October 2024.
- **Cudjoe, E.Y.** Responsiveness of audit fees to audit risk and audit quality during the Covid-19 Crisis: 45th French Accounting Association (AFC) Conference, Dijon, France, 29th to 31st May, 2024.
- **Cudjoe, E.Y.** Responsiveness of audit fees to audit risk and audit quality during the Covid-19 Crisis: 46th European Accounting Association (EAA) Conference, Bucharest, Romania, 15th to 17th May, 2024.
- Taylor, D., Awuye, I.S., **Cudjoe, E.Y.** & Francois, A. Emerging Market Perspective of the Value Relevance of IFRS 9 Adoption: Evidence from Africa. International Conference in Finance, Banking, and Accounting (ICFBA) Montpellier, France, 8th to 9th September 2023.
- **Cudjoe, E.Y.** The Implications of the Covid-19 Induced Remote Audit on the Sustainability of the Audit Profession. Thesis Progression, Doctoral Colloquium, 44th Congress of Francophone Accounting Association (AFC). Lyon, France, 30th May, 2023.

HONORS AND AWARDS

- Fellow of the 2024 American Accounting Association (AAA)/Deloitte Foundation/J. Michael Cook Doctoral Consortium.
- Doctoral Scholarship - Université Jean Moulin Lyon 3 (Project ANR REMOTAUDIT), **(2022-2025)**
- Institute of Chartered Accountants Ghana (ICAG) Scholarship **(2017)**
- Institute of Chartered Accountants Ghana (ICAG), Best Female Accounting Student **(2016)**
- Dean of School of Business Award, University of Cape Coast **(2016, 2015 & 2014)**

TEACHING EXPERIENCE

Assistant Professor in Accounting – EDHEC Business School

Lille, France
from Sept. 2025

- Financial Accounting
- Financial Statement Analysis
- Cost Accounting and Management Control

Adjunct Professor – IESEG School of Management

Lille, France
Jan. 2024 – May 2025

- Financial Accounting Fundamentals (Bachelor students in the PGE program)
- Advanced Financial Accounting (Bachelor students in the PGE program)

Tutor – Université Jean Moulin Lyon 3

Lyon, France
Oct. 2022 – June 2025

- Introduction to Financial Statement Analysis (Master level: Regular students)
- Financial Analysis (Master level)
- Fundamentals of Finance and Research (Master level: Regular & Alternance students)

Affiliate Professor - ESC Clermont Business School

Clermont-Ferrand, France
Sept. 2022 – May 2023

- Quantitative Methods (Master level: Alternance students)
- Numerical Tools (Bachelor level)

PROFESSIONAL EXPERIENCE

KYC Analyst Intern– Deutsche Bank

Luxembourg
Jan. 2020 – Jul. 2020

- Performed all KYC checks on new clients to be onboarded.
- Supported relationship managers regarding KYC requirements and interaction with clients.

Audit Associate- NJD Consulting

Accra, Ghana
Jan. 2019 - Jul. 2019

- Conducted the audit of financial statements of clients.
- Developed a complete set of IFRS financial statements for clients to aid in performance analysis.

Audit Assistant - Ghana Audit Service

Takoradi, Ghana
Sept. 2017 – Aug. 2018

- Performed audits of the financial statements of government institutions.

ACADEMIC AND PROFESSIONAL MEMBERSHIP

- Member, American Accounting Association (AAA), 2024 to present
- Member, European Accounting Association (EAA), 2023 to present
- Member, French Accounting Association (AFC), 2023 to present
- Associate Member, The Institute of Chartered Accountants Ghana (ICAG) 2019 to present

ACADEMIC SERVICE

- Ad-hoc reviewer for *Accounting and Business Research*
- Member of the Planning Committee of the Remote Audit Workshop (2023), ESSCA School of Management, Lyon, France.
- Discussant at the 45th and 46th French Accounting Association Conference (AFC).
- Discussant at the 2024 Doctoral School Workshop in Lyon.

LANGUAGES

- English: Native French: Fluent