Eléonore BROUARD

Assistant Professor
Department: Accounting and Management Control
ESSEC Business School
3 avenue Bernard Hirsch
95021 Cergy-Pontoise
France

Email: eleonore.brouard@essec.edu

RESEARCH INTERESTS

Business Ethics & Business Philosophy, Management Control, Science Policy & Philosophy of

EDUCATION

2024	Doctorate, Management Accounting, ESCP EUROPE, France
2016	Master of Science in Management, Programme Grande Ecole, Emlyon Business School, France
2016	Master's degree in Political Science, SCIENCES PO LYON, France

EMPLOYMENT

Full-time academic positions

2024 - Present	Assistant Professor, ESSEC Business School, France

Other affiliations and appointments

2021 - 2024	External lecturer, ESCP EUROPE, France
2021 - 2023	External lecturer, HEC Paris, France

Other professional experiences

2018 - 2020	Consultant - Financial accounting and advisory services, Ernst & Young, France
2017 - 2018	Consultant - Project finance, Finance Consult, France
2017 - 2017	Consultant - Strategy and organization, Deloitte, France
2015 - 2016	Consultant - Project finance, Finance Consult, France

GRANTS AND HONORS

Awards and Honors

2025	rize for the Best Transdisciplinary Thesis in Management Sciences, Fondation Nationale pour l'Enseignement de la Gestion des Entreprises (FNEGE), France
2020	Management Control Association (MCA) prize for best paper at MARG Conference

PUBLICATIONS

Journal Articles

BROUARD, E. (2025). Les indicateurs de performance comme régulateurs et générateurs d'éthique dans le conseil au secteur public. *Accounting Auditing Control*, 31(4), pp. 177-214.

BROUARD, E. (2025). Performance indicators as regulators and generators of ethics in public sector consulting. *Accounting Auditing Control*, 31(4), pp. 177-214.

Conferences

BROUARD, E., ROBSON, K. and BOTTAUSCI, C. (2026). Accounting Design as an Experimental System and the Dynamic Emergence of Knowledge: A Study on the Design of Calls for Tenders to Select Consultants in the Public Sector. In: 2025 Accounting as a Social and Organisational Practice (ASOP). Sydney.

BROUARD, E. (2025). L'évaluation des performances des consultants secteur public au prisme de l'éthique. In: 4ème Conférence Comptabilité Contrôle Audit 2024. Lille.

NORTIER, E. and BROUARD, E. (2025). Performing performance: ubiquitous control and competition in video games streaming. In: 3e Conférence Francophone sur la Recherche en Comptabilité Critique et Interprétative 2025. Bordeaux.

NORTIER, E. and BROUARD, E. (2025). Performing performance: ubiquitous control and competition in video games streaming. In: 46e Congrès Annuel de l'Association Francophone de Comptabilité 2025. Saint-Malo.

BROUARD, E. (2024). Technological mediation and ethical relationship to the Other: A Levinasian analysis of the evaluation of prices in a call for tenders for public sector consulting. In: 2024 Financial Reporting and Auditing as Social and Organizational Practice (FRASOP). London.