

# 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](mailto: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 | Prize 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  |

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

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.