

# 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

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

## EDUCATION

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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

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### Full-time academic positions

2024 - Present	Assistant Professor, ESSEC Business School, France
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### 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

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### 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

## PUBLICATIONS

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### Journal Articles

BROUARD, E. (2026). Performance indicators as regulators and generators of ethics in public sector consulting. *Accounting Auditing Control*, In press.

### 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.