

# Eléonore BROUARD

eleonore.brouard@essec.edu

Assistant Professor

Department: Accounting and Management  
Control  
Campus de Cergy

## DIPLOMAS

---

### DIPLOMAS

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)

## CAREER

---

### FULL-TIME ACADEMIC APPOINTMENTS

2024 - Now	Assistant Professor (ESSEC Business School France)
------------	--

### PROFESSIONAL APPOINTMENTS

2015 - 2016-12-31	Consultant - Project finance (Finance Consult France)
2017 - 2017-09-30	Consultant - Strategy and organization (Deloitte France)
2017 - 2018-10-01	Consultant - Project finance (Finance Consult France)
2018 - 2020-10-01	Consultant - Financial accounting and advisory services (Ernst & Young France)

### OTHER ACADEMIC APPOINTMENTS

2021 - 2024-06-29 External lecturer (ESCP EUROPE France)

2021 - 2023-06-30 External lecturer (HEC Paris France)

## PUBLICATIONS

---

### **PRESENTATIONS AT AN ACADEMIC OR PROFESSIONAL CONFERENCE**

[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. Dans: 2024 Financial Reporting and Auditing as Social and Organizational Practice \(FRASOP\). London.](#)

### **JOURNAL ARTICLES**

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