n. 23

Boletín de Investigación
Research Newsletter

Agosto 2015 - Julio 2016
August 2015 - July 2016
Índice / Content

CONTRIBUCIONES ACADÉMICAS · ACADEMIC CONTRIBUTIONS

<table>
<thead>
<tr>
<th>Category</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revistas · Journals</td>
<td>4-13</td>
</tr>
<tr>
<td>Conferencias y seminarios</td>
<td>14-15</td>
</tr>
<tr>
<td>Libros y capítulos de libros</td>
<td>16-20</td>
</tr>
<tr>
<td>Tesis Doctoral · Doctoral Thesis</td>
<td>21-22</td>
</tr>
</tbody>
</table>

CONTRIBUCIONES DE MANAGEMENT · MANAGEMENT CONTRIBUTIONS

<table>
<thead>
<tr>
<th>Category</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Artículos y revistas · Reviews and Magazines</td>
<td>23-26</td>
</tr>
<tr>
<td>Conferencias y seminarios</td>
<td>27</td>
</tr>
<tr>
<td>Estudios e informes · Studies and Reports</td>
<td>28</td>
</tr>
</tbody>
</table>

DESARROLLO PEDAGÓGICO · PEDAGOGICAL DEVELOPMENT

<table>
<thead>
<tr>
<th>Category</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Casos · Cases</td>
<td>29-32</td>
</tr>
<tr>
<td>Notas técnicas · Technical Notes</td>
<td>33-35</td>
</tr>
<tr>
<td>Noticias Institucionales</td>
<td>36-37</td>
</tr>
</tbody>
</table>
CARENYS, J; MOYA, S (2016)
DIGITAL GAME-BASED LEARNING IN ACCOUNTING AND BUSINESS EDUCATION: A LITERATURE REVIEW. TO APPEAR IN ACCOUNTING EDUCATION.

This article presents a review of the accounting and business literature on Digital Game-based Learning (DGBL). The article classifies what is already settled in the literature about the theoretical foundations of DGBL’s effectiveness and its practical use into three categories. The first comprises what is known about the evaluation of digital games in the preparatory stage preceding its use in an educational setting. The second comprises what research has concluded to be appropriate for DGBL deployment. Finally, the review explores what types of learning outcomes can be attained through digital games and how their achievement has been evaluated. Furthermore, this article provides researchers interested in DGBL with a set of interesting questions that promise fruitful investigation. Answering these questions will help researchers to move forward in understanding digital games’ effectiveness and advance in the use of digital games in the classroom.

CARENYS, J; MOYA, S; PERRAMÓN, J (2016)
IS IT WORTH IT TO CONSIDER VIDEOGAMES IN BUSINESS EDUCATION? A COMPARISON OF A SIMULATION AND A VIDEOGAME IN ATTRIBUTES, MOTIVATION AND LEARNING OUTCOMES. TO APPEAR IN SPANISH ACCOUNTING REVIEW.

The objective of this study is to assess the effectiveness of videogames in comparison to simulations in a higher education environment and with regard to their attributes, motivation, and learning outcomes, as three of the main dimensions that play a role in the effectiveness of digital game-based learning. Results demonstrate significant differences between the attributes and motivation dimensions, while no significant differences were found for the learning outcomes. This would imply that although both instructional tools lead students to the desired level of knowledge acquisition, the motivation generated, together with the set of features provided by the games complement each other, leading to a superior learning experience. These results support the inclusion of videogames as a complement to simulations in higher education accounting and business environments and allow us to propose a blended approach that provides the learner with the ‘best of both worlds’.

THE EXPLORATION OF HOTEL REFERENCE PRICES UNDER DYNAMIC PRICING SCENARIOS AND DIFFERENT FORMS OF COMPETITION. INTERNATIONAL JOURNAL OF HOSPITALITY MANAGEMENT, 52, 46-55.

The reference price, used by consumers to evaluate market prices, has tremendous relevance in dynamic pricing. Reconciling current heterogeneous theories and studies on reference prices, this paper analyzes the impact of hotel price sequences on consumers’ reference prices through a lab and a field experiment. Experiment 1 tests the importance of retrospective price evaluations, while Experiment 2 evaluates the impact of three forms of competition: (i) simultaneous behavior, where firms adjust prices simultaneously; (ii) leader-follower behavior, where one firm acts as the leader; and (iii) independent behavior, where each player takes its rival’s strategy as given and seeks to maximize its own profits. The results show that consumers decrease their reference price when competing hotels adjust their prices simultaneously. Relevant managerial implications are drawn for the hospitality industry, which is affected by the presence of online travel agencies that announce the daily rates offered by each competitor.

Scholars and governments presumed that growing the rate of entrepreneurs would naturally result in economic and job growth, and entrepreneurship has widely been viewed as an important tool for developing economies. Yet recently scholars have questioned the empirical evidence regarding the actual contribution of entrepreneurship to economic development. Recent contributions to the field suggest that not all entrepreneurial activity has a positive effect on economic growth in developing regions. The Theory of Planned Behavior (TPB) provides a unique lens in assisting the predictive capability of entrepreneurial motivation. In this research, we focus on what factors influence the motivation of some entrepreneurs to seek a high-growth model as these growth-oriented entrepreneurs, usually associated with opportunity-motivated firm founding, are the most likely to actually create jobs in developing countries. We utilize motivation for founding, five entrepreneurial competencies and three firm characteristics to predict growth expectations of entrepreneurial growth expectations. Leveraging responses to the Global Entrepreneurship Monitor survey from more than 100,000 entrepreneurs in 19 Latin American countries, we discovered the existence of a triple interaction effect amongst opportunity-based entrepreneurs with higher levels of education and an export orientation and their growth expectations. In discussing the results, we reflect on the public policy implications for promoting the desired types of entrepreneurship in developing regions.

The City as a Lab: Open Innovation meets the Collaborative Economy. California Management Review, 59(1).

This article serves as the introduction to the special issue on the increasing role of cities as a driver for (open) innovation and entrepreneurship. In this introduction we seek to frame the innovation space being cultivated by proactive cities. Taking insights from the diverse papers selected for this special issue, we explore a series of tensions that seem to be emerging as innovators and entrepreneurs seek to engage with local governments and the citizens themselves in the hope of fostering an improved quality of life and local economic growth.

Cohen, B. D., Muñoz, P. (2016)

More than 40 percent of US consumers participate in the 300 billion (USD) conscious consumer market (CCM). In the past decade, the growth of the CCM has not gone unnoticed by startups and established multinational corporations. Yet what differentiates success and failure of such forays is not fully understood. By using multi-case study design we explore how a range of firms have approached entry into the CCM. Through this process we develop a CCM Entry Strategies Matrix which suggests alternate market entry strategies dependent on the scope of the marketplace and the values of the target consumer segment.

Cohen, B. D., Muñoz, P. (2016)

Scholars, policy-makers, thought leaders and concerned citizens have been sounding the warning bell that, if left unchecked, the current trajectory of our global economic activity, based on the 20th century ideals of take-make-waste capitalism may be bringing fragile ecological systems to the point of no return. Calls for a transformation towards more sustainable consumption and production (SCP) have been intensifying. Cities are widely seen as
growing culprits of ecological problems despite their recognized efficiency benefits. As urban populations swell across the planet, cities are faced with increasing pressure on infrastructure, economic and ecological systems. Yet, with their high population densities and ubiquity of information and communication technologies, cities are becoming breeding grounds for a new, circular economy driven by emerging and long-standing sharing activities. This research specifically seeks to integrate insights from sharing economy activities in cities with a particular focus on how five groups of 18 sharing activities have the potential to directly impact SCP systems in the context of urban environments. Contributions of this research include the development of the Sharing Cities-SCP Taxonomy, the Sharing Cities-SCP Plot and theoretical extension of SCP by demonstrating that in the context of the sharing economy, some user groups are contributing to hybrid models which involve both sustainable consumption and sustainable production (i.e. the maker movement). We conclude with interesting avenues for future research.

**Muñoz, P., Cohen, B. D. (2016)**


Pressure on infrastructure associated with growing urban populations, the ubiquity of new technologies and collaborative business models are making way for a new form of entrepreneurship focused on addressing quality of life in cities. Urban entrepreneurs are challenging the logic of formal market structures, forcing us to reframe our thinking around the interactions between place, individuals, institutions and the resulting innovative outcomes. Our research suggests that urban entrepreneurs, operating at the neighborhood, city and global levels, emerge through extensive collaboration in cities, articulating alternative forms of private-public people partnerships and unique strategies to breakthrough the market.

**Cohen, B. D., Muñoz, P. (2015)**


Research on purpose-driven entrepreneurship has gained traction in recent years, as evidenced by the surge in scholarly attention to social, environmental and sustainable entrepreneurship. Purpose-driven, sustainable enterprises are deeply embedded in their ecological and social environments, yet this space is insufficiently theorized. Inspired by Shrivastava and Kennelly (2013), we aim to extend theory on place-based entrepreneurship by focusing on the interplay between purpose-driven entrepreneurs and the places where they operate, which are evolving into new civic spaces. This paper sets out to conceptualize a theoretical framework and establish the boundary conditions for civic entrepreneurship leveraging Dubin’s (1978) theory-building framework. We draw from complexity science view of entrepreneurship to establish three geo-spatial layers of civic entrepreneurship: neighborhood, city and global. We conclude with potential avenues for further theoretical and empirical development of the civic entrepreneurship construct.


*Estudio predictivo de las variables antecedentes de la adicción al trabajo. Psicotherma, 28 (4), 401-406.*

The aim of this study was to conduct a correlational-predictive study of the variables antecedents of workaholism. Participants were 513 workers (48.1% male, 51.9% female), obtained by a non-probability sampling. We used the FACTOR programs (version 7.2) and SPSS 20.0. The predictive power of variables like personality, engagement, self-efficacy, ICO, life satisfaction and lifestyle on Passion is determined by work. The passion at work can be predicted as follows: The Passion Harmonious directly with Dedication variables, growth, physical activity, satisfaction with life and excessive responsibility, and inversely with the Force. While Obsessive Passion through excessive absorption variables and negatively Responsibility and the Satisfaction with life, openness to experience and kindness.
SPANISH ADAPTATION OF THE PASSION TOWARD WORK SCALE (PTW). TO APPEAR IN ANALES DE PSICOLOGÍA,

Passion at work has a great influence on the occupational health of workers. Vallerand and his collaborators have defined two types of passion, Harmonious and Obsessive. In the first type, people feel obliged to carry out an activity but freely decide to do it and do so in harmony with other aspects of their lives. And in the second, although the person likes the activity, they feel obliged to take part in it because of internal circumstances that exercise control over them. In this context, the objective was to adapt Vallerand and Houlfort’s Passion towards Work Scale (PTW) into Spanish. The participants were 513 workers, selected through non-probability sampling. We used the FACTOR program (version 7.2) and SPSS 20.0. The results of the CFA (ESEM) for the PTW scale supported the two-factor model (Harmonious Passion and Obsessive Passion), presented adequate reliability and evidence of validity with Burnout, Irritation, Engagement and Self-Efficacy. The PTW Scale and Questionnaire are reliable and valid instruments, suitable for being used in Spanish.

ADAPTACIÓN ESPAÑOLA DE LA ESCALA HPLP-II CON UNA MUESTRA DE EMPLEADOS. UNIVERSITAS PSYCHOLOGICA, 15 (14).

The lifestyles have great influence on the occupational health of workers. In this context, the objective was that Spanish adaptation of HPLP-II Scale Walker and Hill-Polerecky in working population. Factors that measures the original scale are 6 and correspond to physical activity, Spiritual Growth, Stress Management, Nutrition, Interpersonal Relations and Responsibility to health. Participants were 513 workers (48.1% male, 51.9% female), obtained by a non-probability sampling. We used the FACTOR programs (version 7.2) and SPSS 20.0. In the HPLP-II scale, the results support a four-factor solution reducing the number of items 52-48, presenting adequate reliability (Responsibility towards health = .81, = .86 Physical Activity, Nutrition = .70 and spiritual growth and interpersonal relations = .88) and evidence of validity: MBI-GS, Self-Efficacy, Life Satisfaction and Engagement. HPLP-II Scale is a reliable and valid, suitable for use in Spanish instrument.


The aim of this paper is to present a problem-based learning (PBL) activity that uses a decision support system (DSS) to teach one of the most fundamental topics in distribution planning: vehicle routing. The authors describe their teaching experience in a logistics and supply chain management (LSCM) course. In the PBL activity proposed, students need to solve a typical vehicle routing case with no previous theoretical background taught. The paper is written as a teaching guide for other instructors, detailing how the activity may be carried out in class.

The PBL activity involved students from the very beginning, challenging them to solve a rather complicated problem. Its acceptance was very positive according to the student feedback survey conducted after the activity. Only when struggling with the difficulties of the case proposed, did students really appreciate the potential value of a DSS for making better decisions. Moreover, this activity raised concerns about how DSSs must be adapted for implementation in every business scenario. Teaching logistics management goes beyond lecturing on elemental concepts and tools; it is also about applying this knowledge to manage things. Although several PBL initiatives have been reported to be successful in the field of LSCM, this one incorporates a web-based DSS. The main issue in PBL activities is finding authentic and representative problems to develop transferable skills, and currently most logistics problems are solved using DSS.
An ILS-based Algorithm to Solve a Large-scale Real Heterogeneous Fleet VRP with Multi-trips and Docking Constraints. European Journal of Operational Research, 250(2), 367–376.

Distribution planning is crucial for most companies since goods are rarely produced and consumed at the same place. Distribution costs, in addition, can be an important component of the final cost of the products. In this paper, we study a VRP variant inspired on a real case of a large distribution company. In particular, we consider a VRP with a heterogeneous fleet of vehicles that are allowed to perform multiple trips. The problem also includes docking constraints in which some vehicles are unable to serve some particular customers, and a realistic objective function with vehicles’ fixed and distance-based costs and a cost per customer visited. We design a trajectory search heuristic called GILS-VND that combines Iterated Local Search (ILS), Greedy Randomized Adaptive Search Procedure (GRASP) and Variable Neighborhood Descent (VND) procedures. This method obtains competitive solutions and improves the company solutions leading to significant savings in transportation costs.


Iterated Local Search (ILS) is one of the most popular single-solution-based metaheuristics. ILS is recognized by many authors as a relatively simple yet efficient framework able to deal with complex combinatorial optimization problems (COPs). ILS-based algorithms have been successfully applied to provide near-optimal solutions to different COPs in logistics, transportation, production, etc. However, ILS is designed to solve COPs under deterministic scenarios. In some real-life applications where uncertainty is present, the deterministic assumption makes the model less accurate since it does not reflect the real stochastic nature of the system. This paper presents the SimILS framework that extends ILS by integrating simulation to be able to cope with Stochastic COPs in a natural way. The paper also describes several tested applications that illustrate the main concepts behind SimILS and give rise to a new brand of ILS-based algorithms.


Collaboration and the provision of value added services are key benefits for companies located within logistics clusters. We hypothesize that within the context of logistics clusters, further agglomeration within the more defined logistics parks and the availability of training opportunities enhance those benefits. We control for the effect of firm size in the projected relationships and propose that firm size positively impacts the degree of benefits obtained. Based on data from a survey conducted in the Zaragoza (Spain) Logistics Cluster, and using structural equation modeling, we demonstrate that further agglomeration into a logistics park positively impacts collaboration, and more specifically transportation capacity sharing. We also demonstrate that training positively impacts collaboration between cluster residents, both in terms of transportation capacity sharing and resource sharing, as well as the provision of value added services. These causal relationships are the same for big and small firms. Finally, we confirm that larger firms show higher levels of collaboration and value added services. Implications for managers and policy makers are provided.


In knowledge-based environments, companies must access and use suppliers’ knowledge to build and maintain high performance and foster innovation. Drawing from the Resource Based View, this study examines how buyer-supplier relationships (BSRs) can achieve high levels of performance by building a dynamic knowledge integration capability. This capability perspective suggests that a supplier and a buyer can integrate knowledge through two mechanisms: joint sense-making and joint decision-making. Furthermore, this study investigates how strategic supply management and trust shape knowledge integration. Based on survey data from 133 BSRs along with structural equation modeling, the results suggest that both integrative mechanisms affect performance, although in different ways. Strategic supply management is required to jointly understand the dynamic and complex context, but it is not required to jointly make ongoing decisions. Trust has multiple significant influences and consequently must be viewed as an organizing principle. Theoretical and managerial implications are discussed.


SUPPLY CHAIN RELATIONSHIPS AS A CONTEXT FOR LEARNING LEADING TO INNOVATION. INTERNATIONAL JOURNAL OF LOGISTICS MANAGEMENT, 26(3), 543 - 567.

This paper integrates the literature on learning in the context of boundary spanning innovation in supply chains. A two dimensional framework is proposed: the learning stage (exploration, assimilation, exploitation) and the learning facet (structural, cultural, psychological and policy). Supply chain management practices are examined in light of this framework and propositions for further empirical research are developed. Sixty empirical papers from the major journals on supply chain relationships published over an 11-year time span (2000-2010) were systematically analyzed. The paper reveals a comprehensive set of best practices and identifies four gaps for future research. First, assimilation and exploitation are largely ignored as mediating learning stages between exploration and performance. Second, knowledge brokers and reputation management are key mechanisms that foster assimilation. Third, the iteration from exploitation back to exploration is critical though underdeveloped in efficiency seeking supply chains. Fourth, the literature stresses structural mechanisms of learning, at the expense of a more holistic view of structural, cultural, psychological and policy mechanisms. The search could be extended to other journals that report on joint learning and innovation. The framework provides guidelines for practitioners to develop learning capabilities and leverage the knowledge from supply chain partners in order to continuously or radically improve boundary spanning processes and products. The study is multi-disciplinary; it applies a model developed by learning scholars to the field of supply chain management.


AN EMPIRICAL INVESTIGATION INTO DETERMINANTS OF DECISION SPEED IN PRODUCT ELIMINATION DECISION PROCESSES. EUROPEAN MANAGEMENT JOURNAL, 33(4), 268-286.

This paper considers determinants of decision speed in the area of product elimination, i.e. the decision of the firm to discontinue a product’s manufacturing process. Because temporal efficiencies are beneficial to organizational action, scholars have sought to understand what determines decision speed. Nonroutine decisions (e.g. mergers and acquisitions) have traditionally been the focus of decision speed research and calls for investigations with more routine decisions as units of analysis remain largely underaddressed. A more routine decision is product elimination. Whereas other product management decisions continuously attract research attention, product eliminations remain comparatively understudied, despite their importance, especially in today’s global financial stringency. The knowledge gap is particularly evident in key organizational aspects of product elimination processes, like decision speed. Drawing on theories of the correlates of business
strategy and of organizational work, as well as on decision speed and product elimination research, this paper empirically tests a framework for main and moderating effects on product elimination decision reaching and implementation speed. Results from 175 consumer product elimination decisions show speed's dependence on (a) structural and temporal characteristics of decisión making (i.e. locus of tactical responsibilities and decision authority in product elimination processes; polychronicity), (b) decision-specific factors (e.g. life stage of the product), and (c) environmental conditions (i.e. complexity; turbulence). The results enrich product elimination and decision speed research. Also, because consumer goods’ manufacturers eliminate products frequently, the results provide managerially useful insights into conjectures promoting or hindering temporal efficiencies in product elimination processes.


**MANAGERIAL TELEWORK ALLOWANCE DECISIONS – A VIGNETTE STUDY AMONG GERMAN MANAGERS.**  
**INTERNATIONAL JOURNAL OF HUMAN RESOURCE MANAGEMENT, 26(11), 1-22.**

Managers play an important role in the implementation of telework in organizations since they frequently have final approval over employees’ requests for telework arrangements. Drawing upon March’s (1994) dual-logic theory of decision making, the study examines antecedents of managers’ responses to employees’ requests for telework. Using a vignette study with a balanced experimental design, we investigated the impact of person-related, task-related and organizational context factors on managerial telework allowance decisions in German organizations. Several person- and task-related factors were found to be significantly related to managers' telework allowance decisions. Organizational context factors, such as a family-supportive organizational culture and formal policies were found to either directly or indirectly influence managers' responses to employees' requests for telework. More specifically, formal telework policies were important in stimulating favorable managerial telework allowance decisions when applicant criticality was low and the organizational culture was family-unsupportive. In line with March’s (1994) theory of decision making, the study shows that utility maximization is only one perspective of decision making which managers apply to telework allowance decisions. Rule following and considerations of appropriateness are also taken into account by managers when deciding upon employees’ telework requests.


**ANGER STRAYS, FEAR REFRAINS: THE DIFFERENTIAL EFFECT OF NEGATIVE EMOTIONS ON CONSUMERS’ ETHICAL JUDGMENTS. TO APPEAR IN JOURNAL OF BUSINESS ETHICS.**

Although various factors have been studied for their influence on consumers’ ethical judgments, the role of incidental emotions has received relatively less attention. Recent research in consumer behavior has focused on studying the effect of specific incidental emotions on various aspects of consumer decision making. This paper investigates the effect of two negative, incidental emotional states of anger and fear on ethical judgment in a consumer context using a passive unethical behavior scenario (i.e., too much change received). The paper presents two experimental studies. Study 1 focuses on the interaction of moral intensity (amount of change) and incidental emotion state in predicting the ethical judgment while study 2 investigates the underlying causal mechanism behind the process, using a mediation analysis. The results reveal a significant interaction between moral intensity and incidental emotion. Specifically, individuals in the state of incidental fear exhibit higher levels of ethical judgment as the moral intensity increases as compared to individuals in the state of incidental anger. Further, perceived control is found to mediate the relationship between emotional state and ethical judgment under higher moral intensity condition.
HOW DOES THE PERCEIVED ETHICALITY OF CORPORATE SERVICE BRANDS INFLUENCE LOYALTY AND POSITIVE WORD-OF-MOUTH? ANALYZING THE ROLES OF EMPATHY, AFFECTIVE COMMITMENT, AND PERCEIVED QUALITY. TO APPEAR IN JOURNAL OF BUSINESS ETHICS.

In the past few decades, a growth in ethical consumerism has led brands to increasingly develop conscientiousness and depict ethical image at a corporate level. However, most of the research studying business ethics in the field of corporate brand management is either conceptual or has been empirically conducted in relation to goods/products contexts. This is surprising because corporate brands are more relevant in services contexts, because of the distinct nature of services (i.e., intangible, heterogeneous, and inseparable) and the key role that employees have in the services sector (i.e., they can build or break the brand when interacting with customers). Accordingly, this article aims at empirically examining the effects of customer perceived ethicality in the context of corporate services brands. Based on data collected for eight service categories using a panel of 2179 customers, the hypothesized structural model is tested using path analysis. The results show that, in addition to a direct effect, customer perceived ethicality has a positive and indirect effect on customer loyalty, through the mediators of customer affective commitment and customer perceived quality. Further, employee empathy positively influences the impact of customer perceived ethicality on customer affective commitment, and customer loyalty positively impacts customer positive word-of-mouth. The first implication of these results is that corporate brand strategy needs to be aligned with human resources policies and practices if brands want to turn ethical strategies into employee behavior. Second, corporate brands should build more authentic communications grounded in their ethical beliefs and supported by evidence from actual employees.

A WORLD BEYOND FAMILY: HOW EXTERNAL FACTORS IMPACT THE LEVEL OF MATERIALISM IN CHILDREN. TO APPEAR IN JOURNAL OF CONSUMER AFFAIRS.

This article explores and puts together eight important factors influencing materialism in children aged 8–12 years using a large simple from Spain. An analysis of the relationship of this set of factors with children’s materialism using structural equation modeling is provided as well. Results suggest that external influences are more important for Spanish children than family influences. Finally, the article provides a road map for practitioners as well as government agencies, and suggestions for further research.

IGLESIAS, O., MARKOVIC, S., SERRA, V., SINGH, J. J. (2015)
DOES ETHICAL IMAGE BUILD EQUITY IN CORPORATE SERVICE BRANDS? THE INFLUENCE OF CUSTOMER PERCEIVED ETHICALITY ON AFFECT, PERCEIVED QUALITY, AND EQUITY. TO APPEAR IN JOURNAL OF BUSINESS ETHICS.

In the current socioeconomic environment, brands increasingly need to portray societal and ethical commitments at a corporate level, in order to remain competitive and improve their reputation. However, studies that relate business ethics to corporate brands are either purely conceptual or have been empirically conducted in relation to the field of products/goods. This is surprising because corporate brands are even more relevant in the services sector, due to the different nature of services, and the subsequent need to provide a consistent high-quality customer experience across all the brand–customer interactions and touch-points. Thus, the purpose of this article is to study, at a corporate brand level and in the field of services, the effect of customer perceived ethicality of a brand on brand equity. The model is tested by structural equations, using data collected for eight service categories by means of a panel composed of 2179 customers. The test of measurement equivalence between these categories is conducted using generalizability theory. Confirmatory factor analysis marker technique is applied in order to check for common method variance. The results of the hypothesized model indicate that customer perceived ethicality has a positive, indirect impact on brand equity, through the mediators of brand affect and perceived quality. However, there is no empirical evidence for a direct effect of customer perceived ethicality on brand equity.
Adaptation of an entrepreneurial motivation scale into Spanish. Anales de Psicología, 32(2), 571-577.

This study follows the theoretical framework put forward by Robichaud on entrepreneurial motivation. The objective was to adapt the original French scale of 17 items into Spanish and to analyze its psychometric properties. The participants in the present study were 981 Spanish employees (46.5 % men and 53.5 % women). After carrying out factor analyses (exploratory and confirmatory), revealed a structure comprised of three factors: Family security, Independence and autonomy, and Intrinsic motivations. These three factors displayed adequate reliability. We also found indications of validity with regard to a series of external correlates and various scales that have to do with workaholism, irritation and burnout. The present scale may prove useful for adequately identifying entrepreneurial motivation.


Entrepreneurship is linked to the perception of opportunities, to orientation, to attitudes, to the fear of failure and to entrepreneurial motivations. Entrepreneurial orientation is a fundamental construct for understanding the phenomenon of entrepreneurship. What is more, it is multidimensional and has attracted considerable attention from researchers in recent years. The objective of this study was to adapt the original 12-item English scale to Spanish and to analyze its psychometric properties. The participants in the present study were 925 Spanish employees (48.2% men, 51.5% women, M age = 42.49 years, SD age = 11.25) from the Autonomous Communities of Catalonia and Castilla-León. After applying an ESEM (RMSEA = .06; CFI = .97 and TLI = .95) a structure was determined made up of four factors which corroborated the structure of the original scale: Autonomy (α = .71 and CI = .68 – .73), Innovativeness (α = .70 and CI = .67 – .73), Risk Taking (α = .72 and CI = .68 – .74) and Competitive Aggressiveness (α = .70 and CI = .67 – .73). The four factors displayed suitable reliability. The study also found evidences of validity in relation to a series of external correlates and various scales which refer to workaholism, irritation and burnout. The scale presented here may prove useful for satisfactorily identifying, in Spanish, the entrepreneurial orientation of the working population.

Viardot, E., Alexander, B. (2016)

Welcome to another issue of the International Journal of Technology Marketing, where we combine our regular issue with a special section on ‘Marketing of innovation under conditions of uncertainty’. The first three papers of our selection are centred on the understanding of the market. This topic is of the utmost importance for facilitating the adoption of technology and innovation, as we have shown in our last books on the adoption of innovation (Brem and Viardot, 2015) and the evolution of innovation management (Brem and Viardot, 2013).
VIARDOT, E. (2016)
MANAGING INNOVATION WITH STANDARDISATION. AN INTRODUCTION TO RECENT TRENDS AND NEW CHALLENGES. TECHNOVATION, 48, 2-7.

Innovations and standardization are two facets of economic vitality and competitiveness. Studies of innovation have focused on the role of entrepreneurs in taking advantage of technological and market opportunities. Yet it is well established among the technical community that interface standards allow innovative solutions from different suppliers to work together (a property known as “interoperability”), thereby encouraging new products, services and processes. Networked technologies and services, in particular, benefit from standards to achieve automation, business flexibility and self-service capability. Standards are also needed for health, safety, environmental and social reasons. In this way, standards provide legal security for entrepreneurs by creating larger-scale markets and building confidence among consumers. A common adage in the management community is that innovation is about creativity while standardization is about uniformity and that standardization constrain entrepreneurs in seeking opportunities.


This issue is dedicated to revisiting the Marketing Strategy and Tactics of Technology Innovative Solutions. Two articles are devoted to the marketing of technology products while the three other articles are focusing more specifically on different aspects of the marketing of innovations.
ASSENS-SERRA, JORDI

La relación entre la cultura organizativa y los resultados empresariales: evidencias existentes a día de hoy y nuevas preguntas
Congreso Internacional Psicología del Trabajo y RRHH, Madrid, 2-3 Junio 2016

ASSENS-SERRA, J.

Market orientation and organisational culture, a psychometric and predictive research
XXVI Congreso ACEDE (Asociación Científica de Economía y Dirección de la Empresa), Vigo, 26-28 junio 2016

BOADA-GRAU, J., ASSENS-SERRA, J. y BOADA-CUERVA, M.

Evaluación de las conductas de abandono del trabajo
XXVI Congreso ACEDE (Asociación Científica de Economía y Dirección de la Empresa), Vigo, 26-28 junio 2016

BOADA-GRAU, J; GIL, C; ASSENS, J

La evaluación basada en evidencias científicas de personas, equipos y organizaciones
Coaching: nuevas perspectivas, nuevas polémicas
Congreso Internacional Psicología del Trabajo y RRHH, Madrid, 2-3 Junio 2016

BOADA-GRAU, J., ASSENS-SERRA, J., BOADA-CUERVA, M. y GIL-RIPOLL, C.

Adicción al trabajo: un instrumento de medida (Simposio “La evaluación basada en evidencias científicas de personas, equipos y organizaciones.”)
Congreso Internacional Psicología del Trabajo y RRHH, Madrid, 2-3 Junio 2016

BERTRANDIAS, L., CARRICANO, M. X., SADIK-ROZSNYAI, O.

From driver to passenger: security and well-being trade-off in car-driving delegation
4th French-German Workshop on Consumer Empowerment and Transformative Services, Strasbourg, 1-2nd October 2015

BOADA, JOAN; GIL, CARME

Coaching y valores ¿Para qué trabajar con valores en una sesión de coaching?
V Congreso Internacional Coacching Ejecutivo AECOP, Valencia, 10-11 marzo 2016
GIL-RIPOLL, C. y BOADA-GRAU, J.

El directivo coach: Desarrollo del talento en las organizaciones (Simposio “Coaching: Nuevas perspectivas, nuevas polémicas”)
Congreso Internacional Psicología del Trabajo y RRHH, Madrid, 2-3 Junio 2016

GRASAS, ALEX

Teaching Distribution Planning: A PBL Approach

HOLTSCHLAG, C., MASUDA, A. D., REICHE, S.

How and When Do Protean Careerists Change Work Attitudes
Academy of Management, Vancouver, 7-11th August 2015

MASUDA, A.D. HOLTSCHLAG, C., NICKLIN, J.

Why the mere availability of telecommuting matters? The indirect effect of telecommuting on engagement via goal pursuit.
Society for Industrial and Organizational Psychology, Anaheim, 14-16th April 2016

POELMANS, S; STEPAanova, E

A neuroscience perspective of the work-family interface.

VIARDOT, E.

The role of trust and standardization in the adoption of innovation
ITU Kaleidoscope, Barcelona, 9-11th December 2015
COHEN, B; Muñoz, P (2016)


Combining emerging trends in collaboration, democratization, and urbanization, this book examines the emergence of entrepreneurship and innovation as a primarily urban phenomenon, explains why urban environments are rapidly attracting global innovators across three distinct forms of "urbanpreneurship," and lights the path forward for entrepreneurs, innovators, and city governments. Documents how the integration of three converging trends - collaboration, democratization, and urbanization - contribute to what the author calls the "Urbanpreneur Spiral"; Presents eye-opening insights and reflections on the current and future state of entrepreneurship and innovation in society; Explains why today's cities are the primary source of opportunities for new entrepreneurs; Pays much-needed attention to the growing role of local governments in fostering entrepreneurship and innovation.

MANDAKOVIC, V., COHEN, B. D., AMOROS, J.E (2016)

ENTREPRENEURSHIP POLICY AND ITS IMPACT ON THE CULTURAL LEGITIMACY FOR ENTREPRENEURSHIP IN A DEVELOPING COUNTRY CONTEXT. IN ENTREPRENEURSHIP, REGIONAL DEVELOPMENT AND CULTURE. AN INSTITUTIONAL PERSPECTIVE. Editors Peris-Ortiz, Marta; Merigó-Lindhal, Jose M. ISBN 978-3-319-15111-3

The aim of this book is to analyze the relationships among entrepreneurship, regional development and culture in the current economy. Using an institutional approach, it examines the main theoretical issues and practices and their effect on different dimensions of society and the economy. Business creation is considered a key element of economic growth, innovation and employment. In recent years, entrepreneurial scholars have studied the factors that affect entrepreneurship and drive economic growth. In doing so, these scholars have aimed to understand what promotes entrepreneurial activity and also how to improve the development of regions or countries to increase wealth in society. The institutional approach can be applied to the entrepreneurship field to understand the phenomenon of entrepreneurship. This view considers the role of environment in the decision to create a company, which is critical to entrepreneurship, innovation and economic growth. Environment relates to legal aspects, public policy and support services (formal institutions) but is especially important in terms of sociocultural context (informal institutions). The creation of new ventures is greatly influenced by culture. Furthermore, it is important to highlight the influence of entrepreneurship on regional development, specifically through job creation, stimulation of economic growth and innovation. Thus, entrepreneurship, regional development and culture are fundamental for understanding economic growth and development as well as other phenomena such as technology transfer or women’s entrepreneurship. Featuring contributions and cases studies from various countries and sectors, this volume provides an essential reference for scholars, academics, and researchers in entrepreneurship, business management, innovation and economics.
POELMANS, S., STEPANOVA, E. (2016)


The Oxford Handbook of Work and Family examines contemporary work-family issues from a variety of important viewpoints. By thoroughly examining where the field has been and where it is heading, this important volume offers razor-sharp reviews of long-standing topics and fresh ideas to move work-family research and practice in new and necessary directions. In providing comprehensive, interdisciplinary, cross-cultural, and cross-national perspectives, Tammy D. Allen and Lillian T. Eby have assembled a world-class team of scholars and practitioners to offer readers cutting-edge information on this rapidly growing area of scientific inquiry. The Handbook also includes reviews of historically under-studied groups and highlights the important role that technology plays in shaping the work-family interface, the potential contribution of neuroscience to better understanding work-family issues, the ways in which work-family scholarship and practice can be enhanced through theoretical perspectives, and the use of social media to translate important research findings to the public.

POELMANS, STEVEN (2016)


Todo lo que debe saber sobre gestión de la farmacia: Liderar personas es un libro práctico y completo que pone a su alcance todo lo que necesita para liderar el equipo de su farmacia o cómo debe actuar dentro de un equipo, si es uno de sus miembros. Este libro responde a preguntas como: qué derechos y deberes tiene el equipo, qué requisitos legales debo cumplir y cómo implementarlos, cómo puedo hacerme valer y liderar, cómo implementar una retribución variable, cómo mejorar la capacidad de comunicación y negociación, cómo gestionar el tiempo y controlar el estrés, cómo seleccionar a un colaborador y cómo aplicar las técnicas de coaching para mejorar el rendimiento.

PONTI, F; BATET, M; SEGARRA, E (2015)


Un text adreçat a professors i alumnes de secundària i que reflexiona sobre la necessitat de formar en creativitat als futurs emprenedors i innovadors que ara estan encara estudiant a l’escola. El futur col·lectiu depèn de la creativitat dels nostres fills.
ROMAN, DAVID (2015)

DISPOSITIVOS MÓVILES: UNA HERRAMIENTA IMPRESCINDIBLE EN LAS PROMOCIONES COMERCIALES

AGON: RIVISTA INTERNAZIONALI DI STUDI CULTURALI, LINGUISTICI E LETTERARI, ISSN: 2384-9045

Este estudio consiste en establecer un marco teórico de la literatura referente a promociones comerciales a través de dispositivos móviles. El objetivo es averiguar por qué las empresas utilizan cada vez más los móviles para realizar promociones comerciales y si éstos son un soporte ideal para las promociones. La utilización de los dispositivos móviles dentro de nuestra vida diaria ha crecido exponencialmente en los últimos 15 años. Esta evolución ha llegado a la culminación con la introducción desde 2007 de los teléfonos inteligentes y las Tabletas, que incorporan tecnologías propias de ordenadores a los ya multifuncionales teléfonos móviles anteriores, lo que está provocando un cambio en nuestra manera de informarnos y comunicarnos, así como en nuestra forma de comprar y en cómo pasamos nuestros momentos de ocio cotidianos. Las empresas y organizaciones tienen un nuevo canal con múltiples posibilidades comerciales y lo están aprovechando. Analizar y comprender esta realidad a través de la literatura académica y una contrastación de los resultados obtenidos con una entrevista en profundidad a una empresa, que realiza promociones a través del móvil, es el objetivo de este proyecto de investigación. Los resultados de la investigación aclararán los motivos por los cuáles las promociones comerciales son exitosas y nos mostrarán cuáles son los factores en los que los dispositivos móviles amplían y mejoran las formas en que las empresas ejecutan sus actividades promocionales, frente a otros canales de comunicación más tradicionales.

VIARDOT, ERIC (2017)


This edited collection explores how digitalization is changing the management of innovation, and the subsequent implications for the next phases in its development. The authors identify and examine relevant phenomena which are related to the ongoing digital breakthrough in the context of innovation management such as user innovation, crowd sourcing and crowd funding, as well as social media. In line with the constant globalization of innovation, the first volume of Revolution of Innovation Management offers a variety of international perspectives on these topics with illustrations and analysis coming from Asia, America, and Europe.

VIARDOT, ERIC (2016)


This edited volume explores how the rapid development of business model innovation changes innovation management at an international level. It discusses the next phases in its development, and the impact that this could have on the field. The authors identify and examine recent trends which have the potential to disrupt the traditional way of managing innovation, notably in terms of creativity, product development, and process change. In line with the constant globalization of innovation, the second volume of Revolution of Innovation Management offers a variety of international perspective on these topics with illustrations and analysis coming from Asia, America, and Europe.
VIARDOT, ERIC (2016)

REDEFINING COLLABORATIVE INNOVATION IN THE DIGITAL ECONOMY IN NICOLE PFEFFERMAN & JULIE GOULD (ED.), STRATEGY AND COMMUNICATION FOR INNOVATION. 3RD EDITION. SPRINGER VERLAG: ISBN: 978-3-642-41479-4

The innovation economy sets new standards for global business and requires efficient innovation management to plan, execute and evaluate innovation activities, establish innovation capability and coordinate resources and capacities for innovation on an intra- and inter-organizational level. Communication has become a critical factor underpinning successful innovation. As a new communication field, innovation communication facilitates the successful launches of new products and services, the establishment of stakeholder relationships, and the strengthening of corporate reputation in the long-run. Consequently, firms today need to develop a strong portfolio of communication tools as an integral part of their strategic innovation management activities. This new edition mainly concentrates on emerging approaches and methods for integrating communication as part of strategic innovation management. A key theme is the provision of an integrated perspective to bridge the gap between innovation management and communication management at both strategic and operational levels. This book makes an important contribution to this evolving academic domain by providing multiple perspectives on the latest research on innovation communication and strategic open innovation. It also provides guidance for managers seeking to understand the diverse ways by which they can leverage communication to support successful innovation.

Coll, Josep M. (2015)

ZEN BUSINESS. LOS BENEFICIOS DE APLICAR LA ARMONÍA EN LA EMPRESA. PROFIT. ISBN: 978-8416115877

¿Podemos tener un trabajo que aporte sentido y motivación a nuestras vidas? ¿Es posible desarrollar estrategias basadas en la armonía? ¿Cómo pueden las empresas integrarse en un sistema socioeconómico más humano y sostenible y obtener beneficios a la vez? Si lo que buscas son respuestas, este es tu libro. Zen Business ofrece una nueva visión empresarial que combina la aplicación de los valores universales latentes en la práctica del Zen con las estrategias más relevantes de creación de valor empresarial y social para todos sus actores. Se dirige a empresas, emprendedores, ejecutivos, economistas, consultores y estudiantes que buscan desarrollar su carrera profesional y cambiar el mundo a la vez. A todos los que desean expresar su creatividad mediante un trabajo que aporte sentido, significado y motivación a sus vidas. Este libro, además de explicar el cambio desde el rigor científico, propone un nuevo modelo inspirador de gestión holística de una empresa. Expone un método práctico, ilustrado con casos empresariales reales, además de herramientas para diseñar e implementar culturas corporativas y modelos de negocios Zen encaminados hacia el desarrollo personal y empresarial en la construcción de una sociedad más feliz. Pon en práctica la nueva gestión Zen en tu empresa: armonía y beneficios irán de la mano.
DONOVAN, CHARLES


The future of clean energy is no longer about science and technology; it’s all about access to finance. The fossil fuel industry has been subsidized for decades with tax breaks and government backing, while renewables have struggled to compete. But now clean energy is the safe bet for investors, as is argued in Renewable Energy Finance: Powering the Future, edited by Dr Charles Donovan, Principal Teaching Fellow at Imperial College Business School.

With a foreword by Lord Brown and contributions from some of the world’s leading experts in energy finance, this timely book documents how investors are spending over US$250 billion each year on new renewable energy projects and positioning themselves in a global investment market that will continue to expand at double-digit growth rates until 2020. It documents first-hand experiences of the challenges of balancing risk and return amid volatile market conditions and rapid shifts in government policy.
AN ANALYSIS OF CONSUMERS' SALES PROMOTIONS: THE CHANGES INVOLVED BY THE INTRODUCTION OF SMARTPHONES IN THIS MARKETING TACTIC.

Mobile devices are changing the way we relate with one another, our behaviours, the information search process itself, the way we spend our leisure time and how we learn. Solomon, Bamossy, Askegaard & Hogg (2013) refer to this as the mobile revolution.

The use of mobile devices in our daily lives has grown exponentially over the last 20 years. Since 2007, this evolution has culminated with the introduction of smartphones and tablets that have incorporated computer technologies to the already multifunctional earlier generation mobile phones.

These changes can now also be seen inside companies which now have a new channel to communicate with consumers. In the same way as with the advent of the internet at the end of the XX century, companies are now using this channel to carry out their commercial activities, and marketing departments are beginning to look for ways of taking advantage of it. Martín de Bernardo & Priede (2007) define mobile marketing as “the activity dedicated to designing, implementing and executing marketing actions carried out through mobile devices”, a very open definition, along the lines of associations such as the Mobile Marketing Association and of other authors.

Promotions play an important role in the marketing activities of organisations (Dolak, 2012). According to the British Institute of Promotional Marketing (2015), promotional marketing is “any marketing initiative, the purpose of which is to create a call to action that has a direct and positive impact on the behaviour of a targeted audience by offering a demonstrable, though not necessarily tangible, benefit”. Promotions are designed to act on all the aspects of the marketing mix and are used to attract new customers as well as to ensure the loyalty of existing ones. They thus constitute a fundamental tool for companies (Mullin, 2014).

The objective of this doctoral thesis is to explore and comprehend the functioning of commercial promotions and how these are positively or negatively affected by smartphones when the latter are used as a support which receives the promotional message. This is a worthwhile topic for organisations and academia in that it combines two disciplines that are on the rise and generates further knowledge in this area.

Consequently, the thesis follows a marketing plan outline in order to look into how a marketing plan works (Kotler & Armstrong, 2014), and it focuses on the communication and promotional process as well as on the features of mobile devices in general and of smartphones in particular, both social and corporate, and finally merges the two areas.

Given that the subject is a relatively new one, there was very little literature in this area at the time I chose the topic of my research. More books and academic articles have been published on the subject in recent years so this thesis may be regarded as an exploratory study. Recent publications were taken into account both during the final revision of the thesis’ theoretical framework and in the thesis research process, and periodical reviews of the literature were carried out, incorporating new perspectives and findings on the subject.

In order to undertake an in depth study of this phenomenon, the research process was divided into two differential parts, undertaken in the following sequence: the first part consisted of reviewing the academic literature and company articles and reports, due to the dynamic nature of the topic under research. This was followed by the second part, which consisted of two phases of empirical research. The first phase entailed in-depth interviews of professionals in charge of promotions in company marketing departments, followed by the second phase where I analysed real company data gathered by companies that agreed to share their information, and which provides evidence that supplements the conclusions obtained during the first research phase.

This analysis provided an in depth understanding of the dynamics of commercial promotions and of how smartphones change them and can also improve them. It allowed me to draw up a model that enables us to dissect the promotional process, identifying the key functions and showing how these steps are altered when smartphones are used as receptors of corporate promotional communication, in comparison with other more traditional channels.

The findings comply with the initial objectives of this thesis, providing in-depth information on how promotions function and on the ability of smartphones to serve as a channel between companies and consumers, offering a series of advantages during certain phases of the promotional process.
The findings of the thesis have been incorporated into a theoretical model, the promotional marketing funnel, which aims to explain how promotions function by outlining the essential steps in the process. The characteristics of smartphones that have a positive impact on the commercial promotions undertaken by companies were then added to this model.

Hence, the thesis undertakes a review of the literature on all related issues, contributes specific research and generates a model that intends to contribute to the academic community and to society by ordering the main factors that commercial promotions are based on and outlining how smartphones influence these.
CARRICANO, MANU
EL BIG DATA Y LAS DOS CARAS DEL PROGRESO
Revista Strategia, 01/05/2016

CARA Y CRUZ, LAS DOS CARAS DEL PROGRESO
El Periódico, 23/2/2016

COHEN, BOYD
UNA DECISIÓN COMÚN Y ACCESIBLE
El Periódico, 31/5/2016

COSTA, JORDI
¿AÚN PUEDEMOS NEGOCIAR?
La Vanguardia, 3/12/2015

DÍAZ, JORDI
EL TAMANO NO SIEMPRE IMPORTA
El Economista, 14/1/2016

SWEET SPOT
Diari de Tarragona, 6/3/2016

LA PREGUNTA CLAVE
Revista Avianca, 1/7/2016

GARRIGA, ELISABET
HACER MÁS CON MENOS
Revista Strategia, 7/12/2015

GRASAS, ALEX
¿CAMBIO CLIMÁTICO? RECOJA USTEĐ SU PAQUETE
Diari de Tarragona, Economia y Negoacions, 20/12/2015

EL GRAN DESAFÍO DEL RETAIL
Catalunya Empresarial, 1/1/2016

HANDLEY, MELISSA
¿QUÉ BUSCAN LOS CANDIDATOS EN LOS EMPLEADORES IDEALES?
El Economista, 11/2/2016

KNO PPEN, DESIRÉE
IT’S TIME FOR ACCELERATED ACTION
Revista Strategia CENTRUM nº9, dic 2015

KRETZSCHMAR, GAVIN
LA ENERGÍA DEL FUTURO: UN PARTIDO QUE ESPAÑA PUEDE GANAR
El Periódico, 29/3/2016

LANGA, LUCÍA
HABILIDADES DEL LÍDER-COACH
Revista Acofar, 1/1/2016

LA EFICACIA DEL FARMACÉUTICO DEPENDE DE LA GESTIÓN Y DE LIDERAZGO
Revista Acofar, 1/9/2015

LLOP, RUBEN; MARTÍN ASUERO, A
EL ARTE DE ESTAR PRESENTE. CÓMO LA PRÁCTICA DE “MINDFULNESS” PUDE RECUPERAR EL ENTUSIASMO EN LAS ORGANIZACIONES

LLOP, RUBEN
COMPETITIVIDAD GLOBAL Y MODELO DE NEGOCIO NACIONAL
Revista Strategia, 01/05/2016

LLOP, R; CORTADA, L
PARADIGMA DEL LIDERAZGO INCLUSIVO
El Periódico, 26/1/2016

MASUDA, ALINE
UN LARGO CAMINO
Revista Avianca, 01/12/2015

MAVROMMatis, ALEXIS
NO TODO SIGUE IGUAL EN GRECIA
Indicador De Economía, 03/08/2015

MONTANÉ, MIREIA
INTERNET Y LAS NUEVAS FORMAS DE HACER TURISMO
Catalunya Econòmica, 1/7/2016

PEÑA, MARCO
“SMART CITIES” Y “SMART CITIZENS”
El Periódico, 27/10/2015
CONTRIBUCIONES DE MANAGEMENT · MANAGEMENT CONTRIBUTIONS
ARTÍCULOS Y REVISTAS · REVIEWS AND MAGAZINES

PONTI, FRANC
DIEZ MANERAS DE SER MÁS CREATIVOS
Indicador de Economía, 01/09/2015

QUIEN ESPERA, DESESPERA
Revista Avianca, 01/10/2015

LA FILOSOFÍA LEAN
L’Econòmic, 4/10/2015

SOÑAR DESPIERTOS
Diari de Tarragona, Economía y Negocios, 18/10/2015

MANUAL THINKING
L’Econòmic, 1/11/2015

DESIGN THINKING
Revista Avianca, 1/11/2015

MIEDOS
Diari de Tarragona, Economía y Negocios, 15/11/2015

¿PENSAR COM EINSTEIN?
L’Econòmic, 29/11/2015

ABOGADOS DEL DIABLO
Diari de Tarragona, 20/12/2015

L’ART DE FLUIR
L’Econòmic, 10/1/2016

TAKE A WALK ON THE WILD SIDE
L’Econòmic, 17/2/2016

MENS SANA
Diari de Tarragona, Economía y Negocios, 21/2/2016

PLUJA D’IDEES INVERTIDA
L’Econòmic, 13/3/2016

SABER PEDIR PERDÓN
Diari de Tarragona, Economía y Negocios, 20/3/2016

CREAR VOL DIR FER
L’Econòmic, 10/4/2016

A GRITO PELADO
Diari de Tarragona, Economía y Negocios, 17/4/2016

LA PORTADA UTÒPICA
L’Econòmic, 8/5/2016

EL ARTE DE FLUIR
Revista Avianca, 9/5/2016

IMAGINAR
Diari de Tarragona, Economía y Negocios, 22/5/2016

¡SI FUNCiona, CÁMBIALO! ESTRATEGIAS DE INNOVACIÓN APLICADAS A LA EMPRESA
Sede social. Texfor. Sabadell. 26/5/16

CONNEXIONS
L’Econòmic, 12/6/2016

INNOVACIÓN Y RESILIENCIA
Diari de Tarragona, Economía y Negocios, 19/6/2016

¿MENOS TECNOLOGÍA Y MÁS HUMANIDADES?
Indicador de Economía, 1/7/2016

REINVENTAR L’EMPRESA
L’Econòmic, 10/7/2016

LA REVOLUCIÓN CERCETA
Diari de Tarragona, Economía y Negocios, 24/7/2016

POOLE, ANTONY
“BREXIT” MÁS IDENTIDAD QUE ECONOMÍA
La Vanguardia, 29/5/2016

ROIG, PAU
LA FORMACIÓN TAMBIÉN GLOBAL
Revista Avianca, enero 2016

LA FORMACIÓN GARANTIZA LA COMPETITIVIDAD
La Vanguardia, 13/11/2015

ROMÁN, DAVID
VENTAS ON LINE: ¿MÁS ON LINE QUE VENTAS?
El Periódico de Catalunya. 29/12/2015

EL SMARTPHONE, ¿NUESTRA POSESIÓN MÁS PRECIADA?
Indicador de Economía, 1/3/2016

REINVENTAR L’EMPRESA
L’Econòmic, 10/7/2016

LA REALIDAD AUMENTADA HA LLEGADO PARA QUEDARSE
La Vanguardia, 24/7/2016
SAMBOLA, RAFA
Lo real y lo financiero
La Vanguardia 15/11/2016
Diari de Tarragona, Economía y Negocios, 1/11/2016

China en la senda de la recuperación
La Vanguardia 27/3/2016

SERRA, J.C; DOMINGUEZ, J
¿Debemos crear líneas de PSL?
PM Farma, 1/3/2016

TORRAS, LUIS
Patologías económicas y sociales del crecimiento
Catalunya Empresarial, 1/9/2015

Growth pathologies
Revista Strategia CENTRUM nº39, enero 2016

VIARDOT, ERIC
It is time to see innovation through to the results
ISPM News Bulletin, October 2015

TOT CANVIA
Indicador de Economía, 1/2/2016

¿Cómo está impactando la tecnología en los negocios?
Revista Travel Advisor, 22/2/2016

INNOVACIÓN Y Estandarización: Cómo innovar a partir de estándares.
Eada View, 17/3/2016

LOS CONSUMIDORES YA NO CREEN EN APPLE NI EN SAMSUNG
Economía Digital, 9/5/2016

EL ÉXITO EN LOS NEGOCIOS SE CONSTRUYE CON UNA AUDACIA RACIONAL
The Business Traveler, 10/5/2016

VIVANCOS, M; ROSÉS, L
Mark-Tech-Ing
Harvard Deusto, 18/07/2016

Sobre la fidelidad... de los clientes
Indicador Tribuna, 20/10/2015

Trabajos de profesores asociados
NON-core faculty contributions:

ALFONSO RAMON
El tractat d’associació transpacífic i la Xina
L’Econòmic, 18/10/2015

GONZALEZ, MARI PAU
Una experiencia de planificación: convivencia intergeneracional, bienestar y efectividad.

MARÍN, MANUEL
“Efectuación”: el arte del emprendedor
La Vanguardia, 28/6/2016

MOLINA, JORDI
Europa en la encrucijada
Catalunya Econòmica, 2/5/2016

PIQUE, JOAN M.
Los desafíos del nuevo espíritu económico
El Periódico, 26/4/2016

El crecimiento no logra resolver la desigualdad
Catalunya Econòmica, 6/5/2016

Se acabó el papel
Diari de Tarragona, Economía y Negocios, 29/5/2016

Any 1 después de Trump
L’Econòmic, 12/6/2016

VIVANCOS, MARTÍN
Sobre la fidelidad... de los clientes
Indicador de Economía, 20/10/2015
LA MAYOR EMPRESA DEL PAÍS
Diari de Tarragona, Economía y Negocios
29/11/2015

LA EMPRESA MÁS IMPORTANTE DEL PAÍS
El Periódico, 24/11/2015

RIBAS, JOAN

LA DEUDA ESPAÑOLA, UN RETO MAYÚSCULO
El Periódico, 18/6/2016

ROS, JOAN ANTON

LA EVOLUCIÓN DE LA BANCA
Revista Strategia, 7/12/2015

UN PASEO POR CHINA Y RUSIA
Catalunya Empresarial, 1/1/2016
PONTI, FRANC

CREATIVITAT I NEUROCIÈNCIES
CWP (Catalan Water Partnership) – Barcelona Activa, 24/11/2015

DESIGN THINKING
PIMEC – Ciclo Accelera el creixement, 2/12/2015

L’EFICÀCIA CREATIVA DE LES PERSONES
Cafes de la Recerca de la Coordinadora Catalana de Fundacions, 15/3/2016

CREATIVIDAD Y NEUROCIENCIAS
Universidad de Almería – Postgrado en RRHH, 4/4/2016

CREATIVITAT I DESIGN THINKING: EL PROPER REPTE

LA INNOVACIÓ OBERTA, UN CANVI DE PARADIGMA

CREATIVIDAD Y NEUROCIENCIAS
Laboratorios Zambón – Jornadas de Creatividad e Innovacion, 19/5/2016

CLAVES DE LA INNOVACIÓN EFICAZ
TEXFOR (Sabadell) – Reunión de la Junta Directiva, 26/5/2016

ESTRATEGIAS DE INNOVACIÓN PARA EMPRESAS QUE AVANZAN
Empresa POSTOBÓN (Medellín, Colombia, 1/7/2016

CREATIVATION TALKS
Auditori de Girona, 5/7/ 2016
La crisis económica se ha dejado notar de manera especial en los sueldos de los cuadros medios y los trabajadores de base de las empresas españolas, que continúan por debajo de los percibidos en 2009, mientras que los salarios de los directivos han conseguido recuperarse e, incluso, incrementarse. Esta es una de las conclusiones que se extraen del informe sobre evolución salarial presentado ayer por la escuela de negocio EADA y el grupo consultor ICSA, basado en una muestra que recoge datos salariales de más de 80.000 empleados por cuenta ajena. El estudio, que se confecciona cada año, señala que los empleados o trabajadores de base ganaron de media en España en 2015 un total de 22.509 euros, frente a los 37.799 que percibieron los cuadros medios y los 78.605 que fueron a parar a los bolsillos de los directivos. En comparación con 2009, el de los directivos fue el único colectivo que consiguió incrementar sus ingresos (de 73.595 a 78.605 euros), mientras que los mandos intermedios continuaron por debajo de los 38.394 percibidos hace seis años. También los empleados perdieron sueldo: en 2009 cobraban 22.762 euros.

La recuperación económica no ha generado una mayor igualdad salarial entre hombres y mujeres, según constata este estudio en base a una muestra que recoge datos salariales de más de 80.000 individuos empleados por cuenta ajena en España. La retribución media anual de las mujeres directivas es un 17% inferior a la de sus homólogos. Además las mujeres ocupan sólo el 11,8% de los puestos directivos en España, alejándose del 12,5% de 2015 y del 20% de 2008.

En noviembre tuvo lugar en Madrid la presentación de “España como agente motor de la Agenda de Desarrollo 2030”, elaborada por la Red Española del Pacto Mundial de Naciones Unidas en colaboración con 18 entidades (Fundación Rafael del Pino, La Caixa, 3M, Abengoa, AECID–MAEC, Agbar, Cofides, Corresponsables, EADA, ESADE, ESCI - Pompeu Fabra, IE Business School, Iese, KPMG, Mapfre, PRISA, Prosegur, Universidad de Deusto). Esta publicación persigue el objetivo de dotar a las empresas de nuestro país de los conocimientos necesarios sobre las oportunidades que ofrece nuestra actividad empresarial de cara a la Agenda de Desarrollo Sostenible de Naciones Unidas. La Agenda 2030 marcará las líneas del desarrollo sostenible a nivel global durante los próximos quince años y por primera vez se cuenta de manera evidente con la contribución de las empresas y el sector privado para alcanzar el éxito.

Análisis sobre la situación económica de la empresa española en el 2015 y perspectivas económicas para el año 2016.
DKV INSURANCE COMPANY: HOW TO FORMULATE AND EXECUTE A SOCIAL RESPONSIBILITY STRATEGY

The case focuses on how a strategy of social responsibility in a company is formulated and implemented, DKV insurance, major problems and barriers are presented. DKV insurance is a Spanish company for the insurance industry and already had extensive experience and reputation in social issues for the integration of disability, action and dispersed social programs performed with NGOs and foundations. The case raises the formulation of a strategy of social responsibility that is not only coherent and consistent with the business strategy DKV insurance, but also it generates value for DKV insurance. The three options presented by the case are: Education, Health, and Sports and from this choice must be managed and deployed the following problems: 1) Internal communication problem: despite all communication efforts, employees do not know the programs or CSR actions; 2) Skepticism problem of certain members of the steering committee and middle management and discussion with the sales department for the allocation of funds; 3) Problem of NGOs and foundations management (time and resources); 4) The internal communication of '5 years zero emissions' program.

DKV INSURANCE COMPANY: HOW TO MEASURE THE SOCIAL IMPACT OF ITS SOCIAL PROGRAM (A, B, C, D)

The cases (A), (B), (C) and (D) focus on an insurance company DKV you want to measure the social impact of a Social Responsibility program: the program to combat childhood obesity performing with the Foundation Thao. It is the first time that measures the social impact and the case is to establish a measurement system (phases, elements, metrics and indicators).

BBVA: 'I AM A JOB' THE SOCIAL RESPONSIBILITY PROGRAM

The 'I'm a job' program is a social program of BBVA, one of the largest banks in Spain and in Latinoamerica. This program 'I am job' shows the complexity of measuring the economic impact of a program of Social Responsibility in the income statement of the bank. It is applied as a method of measuring the economic impact: The Value Driver Model of United Nations Global Compact. Therefore this case can be seen as an example on how the Value Driver Model works and can be applied. The program 'I'm a job' has been, since its inception, a transversal project, promoted by the Department of Corporate Responsibility and Reputation of BBVA but in which different areas of the Bank participate throughout all phases of the project. These areas are Legal Services, Selection, Labor Advisory, Consulting BBVA, Spain Marketing, Communication, Business Areas Spain and Operations. The goal of 'I'm a job' is to contribute to the creation of 10,000 new jobs in Spain. The program is based on three independent and cumulative grants: 'direct financial support for recruitment', 'training for growth' and 'support for selection'.

CAPRABO BUSINESS CASE

El caso Caprabo Business Case, detalla cómo la empresa está intentando transformar su cultura hacia la digitalización con el objetivo de conseguir la omnicanalidad de su negocio. Héctor Premuda, director de Marketing de Caprabo, está liderando este proyecto de integración pero se afronta con varios retos como: ¿cuál debería ser el perfil o los perfiles de clientes para considerar como prioritarios de este proyecto de omnicanalidad? ¿qué canal era el más adecuado para cada perfil para integrar la estrategia de comunicación de Caprabo? Finalmente, cómo alinearlo con la estrategia de negocio que se sustentaba sobre 4 pilares muy claros: 1) posición competitiva, 2) proximidad, 3) capacidad de elección y 4) personalización, siguiendo este orden de prioridad e importancia.
Llop, Rubén; Garriga, Elisabet (2016)
Jaime Blanco in the Spanish Mortgage Market Crisis
The case focuses on the Spanish real estate crisis of 2007 and its social, political and economic effects. It is based on the experience of an individual, Jaime Blanco, who is about to lose his house because he can’t afford to pay his mortgage. The case allows you to analyze and think about all the actors that took place and somehow are responsible of the situation he is involved in, allowing a glimpse of the systemic aspects of capitalism as something not unique to a particular country. Based on these considerations, the participant must get into the skin of the protagonist of the case, Jaime Blanco, understand each one of his decisions, in the particular context in which they were taken, and help him make a final decision when he is about to lose his home. Should a citizen fight against a private equity firm? And if so, should you do it with entities such as PAH, Platform of people Affected by Mortgages? Or should Jaime Blanco accept the proposal of Anticipa (the private equity that owns his mortgage)?

Llop, Rubén; Garriga, Elisabet (2016)
Catalan Consumer Agency: Managing a Cultural Transformation Through a Digital Change
It is a case showing two change processes carried out in two different departments of the same public body, the Catalan Consumer Agency. Its protagonist, Oscar Grau, received from the hands of the leadership, the responsibility of leading this process but, however, was not given executive power that make strategic decisions or even operating that could contribute to that change. The deep knowledge of Oscar, on the processes of the Division of Consumer Affairs, and its ability to adapt these processes to a technological environment and to convey their vision to the rest of his teammates were elements that played a decisive role in the successful implementation which occurred in his department. By contrast, the lowest influence in the Division of Market Discipline could do little against the enormous resistance to change a team used to work completely autonomously and where processes are girded more rigorously to consumer law.

Llop, Rubén; Garriga, Elisabet (2016)
CEMEX Croatia: From Managing Crisis to Leading Transformation
The focus of this case is associated with change management and transformation in organizations; more specifically, to the restructuring of a multinational company, forced to adapt its production to the severe market drop of demand. The company is facing a global systemic crisis that is affecting more severely to the construction sector, and in a cultural context strongly influenced by a socialist legacy, imposed serious restrictions in the process of downsizing.

Llop, Rubén; Garriga, Elisabet (2016)
Salgado FYH: Leading Transformation and Growth in a Family Business
The focus of this case is associated with the management of change and transformation in organizations. More specifically, an SME (small and medium enterprises) family type that after several years of steady growth under the leadership of its founder and later his son, sold to a group private equity, whose more professional management will allow continue to grow in a more structured and competitively. The case is played by Javier Alonso, the new CEO after the acquisition of the investment group. One of the first decisions of the new board was to preserve the former owner, José Luis Salgado, as a consultant for two years. A year after the sale occur and attempting to implement some measures, Javier Alonso realizes it was wrong to keep Salgado on board. Instead of contributing to ease the transition, thanks to his experience, Salgado has proved to be the worst enemy of the company, conspires behind the new direction and manipulates his hitherto employees, who still has some influence, with the in order to avoid at all costs that the necessary changes.
Roman, David (2015)
Ultibro. El reto de Novartis España para dominar el mercado EPOC

El caso, situado en verano de 2015, se sitúa en el momento en el que José Marcilla, responsable de la Franquicia de Negocio Respiratorio de Novartis España, se dispone a fijar los presupuestos y objetivos para el 2016 de Ultibro Breezhaler, un doble broncodilatador destinado a mejorar la sintomatología y la calidad de vida de los pacientes con EPOC (Enfermedades Pulmonares Obstructivas Crónicas). Ultibro es la culminación de la gama de Novartis contra estas patologías, con dos lanzamientos previos en el mercado que, como está pasando con Ultibro, no habían consiguiendo las ventas presupuestadas previamente en los planes que se realizan desde la empresa y que son revisados por la central de Basilea.

El caso describe el mercado de EPOC en España, las características del sector, de la enfermedad y de sus pacientes, la actitud de los médicos, la competencia y la actuación de la empresa en tres lanzamientos consecutivos de productos, así como el sistema de fijación presupuestaria (objetivos de ventas y asignación de recursos) de la empresa.

Teniendo en cuenta todas las variables y diferentes escenarios a los que tiene que realizar, el caso permite una profunda discusión sobre la problemática de la ubicación de presupuestos y la fijación de objetivos, tanto en productos de nuevo lanzamiento como en productos con histórico de mercado, así como decisiones estratégicas de marketing como la definición del portafolio de producto. También el gran aporte de datos históricos y la información de prescriptores y consumidores hacer que el caso sea adecuado para módulos de análisis de mercado.

Roman, David (2016)
Ergosum, afrontando inesperados datos de ventas en lanzamiento de producto

El 10 de julio de 2014 en unas céntricas oficinas de Barcelona, Clara Puigventós, directora general de Encís, y Muntsa Prat, responsable de “Ergosum en familia”, recibieron con expectación la información sobre las ventas de sus cajas regalo en 10 puntos de venta seleccionados de la cadena Abacus, el primer canal que había aceptado distribuir el producto hasta ese momento.

Dos años antes Clara Puigventós identificó cierto estancamiento en el crecimiento de la parte de la cooperativa de oferta de consumo y, siendo consciente de la importancia que esta parte representaba para el funcionamiento global de la empresa, comenzó a buscar soluciones al respecto. Para dedicar más recursos al cubrimiento de las necesidades presentadas por los miembros de consumo, en mayo de 2012 Clara Puigventós decidió contratar a Muntsa Prat, una profesional especializada en la gestión de proyectos del tercer sector. Muntsa Prat, Clara Puigventós y el propio equipo de consumo se reunieron para hacer un brainstorming de ideas teniendo en cuenta las necesidades de la cooperativa apostando finalmente por el lanzamiento de “Ergosum”. El producto consistía en una caja regalo que ofrecía 25 posibles experiencias familiares y educacionales a niños a través de actividades relacionadas con el tercer sector, campo en el que Encís disponía de un alto know-how debido a su larga experiencia en actividades organizadas para grupos de tiempo libre y ocio sostenible para niños y jóvenes. Los resultados después del lanzamiento eran pésimos: después de los primeros 15 días desde el lanzamiento del producto, sólo se habían vendido 3 cajas, cifra muy lejana a la de sus peores expectativas.

Sales, Xavier (2015)
Hoteles Kanaraldan

El caso está pensado para ser utilizado al inicio de un curso de control de gestión. A través del análisis de la evaluación del desempeño del director de un hotel de la cadena Kanaraldan, se presentan diferentes elementos de un sistema de control de gestión que serán tratados durante el curso para ayudar a los estudiantes a situar la materia. Hoteles Kanaraldan es una empresa turística con sede en Santa Cruz de Tenerife. La empresa cuenta con una división hotelera y una agencia de viajes, su actividad se centra en la explotación de siete complejos hoteleros en las Islas Canarias y dos en Portugal.

El caso permite identificar decisiones y comportamientos del director del hotel que ponen en riesgo la implementación de la estrategia de la empresa y que no son atribuibles ni a un comportamiento deshonesto ni a errores. Los comportamientos no deseados son en realidad inducidos por el sistema de control de gestión.
establecido por la organización en que se priorizan resultados financieros a corto plazo frente a aspectos de clave de la estrategia. El caso sugiere la necesidad de herramientas que combinen objetivos financieros y no financieros como el Cuadro de Mando Integral que debería tratarse en una sesión posterior.

**TORRAS ARRUGA, LUIS (2016)**

**VOLKSWAGEN - 2015. TEN YEARS LATER**

This case is a follow up of the case: Shanghai Volkswagen: time for a radical shift of gears. Asia Case Research Center, University of Hong Kong, 2005. Reference: 05/223C. The case deals with the scandal related to the introduction of mechanisms to cheat on emissions of toxic gases of the diesel models that VW launched on the American market. It also deals with the impact on the different stakeholders and on how to solve the dilemma between the USA Government (reduction emissions) and the customers (higher efficiency and power). The case analyses the culture, management style and organisational structure of the company and makes a comparative analysis between the present problems and the problems Volkswagen faced in China at the dawn of the 20th century.

**VIARDOT, ERIC (2016)**

**AIRBUS: SOARING TO NEW HEIGHTS**

The case study is set in 2015 at a time when the CEO of Airbus, the commercial division of Airbus Group, was analysing the strategic situation of the company after a period of sustained growth. Due to the great success of the Airbus brand, Airbus’ parent company was renamed from EADS to Airbus Group in order to capitalize on its achievement.

The case study begins with a summary of the creation of Airbus at the beginning of the 1970s as a pure political decision from different European governments, which did not want to lose influence in the aircraft industry to the rising power of the United States (US). Then, it provides a detailed analysis of the commercial strategy of Airbus and the evolution of its product portfolio from one single narrow-body airplane in 1970, the A300, to a complete range of aircraft in 2015, from small to large aircraft, including the A380, the biggest commercial airplane in the world. The case study continues with a description of the industrial organization of Airbus, in terms of which the main characteristic is a complex supply chain spread throughout Europe. Then, the case study examines the importance of innovation at Airbus before providing a detailed depiction of Airbus airlines customers and their behaviour when considering the purchase of an aircraft. The next part of the case study is a thorough analysis of Airbus competitors for narrow-body and wide-body aircraft, with a focus on Boeing, which is the main competitor of Airbus. The case study discusses the future of aircraft manufacturers in the next 20 years, based on the strategic visions of Airbus and Boeing. The case study concludes with the strategy outlined by the CEO of Airbus to guarantee that the company remains successful in the future.
La Dirección de Operaciones trata la manera en cómo las organizaciones producen bienes y/o servicios. Para esta producción se necesitan una serie de recursos como trabajadores, equipos, energía, sistemas de información, etc., que están organizados alrededor de procesos. Un proceso es un conjunto de actividades que utiliza estos recursos para transformar unos inputs en unos outputs que satisfacen las necesidades de un cliente (que puede ser interno o externo). Por tanto, podríamos decir que las Operaciones son la suma de muchos procesos. Esta nota técnica trata algunos de los aspectos más relevantes del análisis de procesos que nos permitirán entender, medir y mejorar los procesos de una empresa.

This note provides a step-by-step guideline for performing basic data analysis using MS Excel. The techniques discussed are: Independent samples t-test, one way ANOVA, chi-square test, correlation and simple regression. The note uses Harvard Business Publishing’s "MBA salaries" case as an example to explain how to perform these analyses. The MBA salaries case is also a part of the Marketing Research course curriculum at EADA.

This note aims to introduce and develop a framework to address sustainability, from a supply chain management (SCM) perspective. Typically, firms develop strategic capabilities for sustainability in three stages: (1) pollution prevention; (2) product stewardship; and (3) sustainable development strategy (Hart, 1995; 2011). For all these stages, firms need to be profitable to proceed on the path of becoming more sustainable. To integrate economic sustainability in the equation, we use the triple bottom line framework as a starting point. Subsequently, we acknowledge the multiple loops in which materials and products may flow, and present a circular framework that aims to preserve and regenerate resources.

According to ESOMAR, the purpose of mystery shopping studies is to help focus the attention of business management on customer service improvement by providing information on the operations and the quality of service it is providing. Mystery shopping studies can comprise the simple factual observation of points of sale or services focusing on particular aspects such as signage, cleanliness, waiting time, or it might also extend as far as making a purchase or enquiry, where the evaluator acts as if he or she was an actual or potential customer. This note outlines the key aspects to consider when applying the mystery shopping research technique.

Esta nota técnica presenta una visión de cuales son los los objetivos de la información que se presenta en el estado de flujos de efectivo y de la importancia que su adecuada comprensión tiene para la toma de decisiones empresariales. A continuación, se expone la estructura básica que el el estado de flujos de efectivo tiene tanto si se elabora con el método directo como con el indirecto. Asimismo, se describe detalladamente la preparación del
estado de flujos de efectivo utilizando ambos métodos. Finalmente, se presenta un ejemplo numérico completo de cómo elaborar esta estado financiero.

ORS HERNÁNDEZ, JOAN; CARENYS, JORDI (2016)
INTRODUCTION TO FINANCIAL ACCOUNTING AND BALANCE SHEET

This note explains how to prepare, read and interpret the Balance Sheet, the first and most important financial statement. The Balance Sheet or Statement of Financial Position of a firm contains a list of its resources and of its sources of funds as of a particular date. It also illustrates the content and structure of the Balance Sheet.

ORS HERNÁNDEZ, JOAN; CARENYS, JORDI (2016)
THE INCOME STATEMENT

This note explains how to prepare, read and interpret the Income Statement or Profit and Losses Statement, a financial statement that measures the performance of the firm over a period of time. It shows the profit generated and its different components. The note illustrates the content and structure of the Income Statement and its relationship with the Balance Sheet.

ORS HERNÁNDEZ, JOAN; CARENYS, JORDI (2016)
INTEGRATION

This note examines how changes in the Balance Sheet affect the Income Statement and how changes in the Income Statement also have consequences in the Balance Sheet. The purpose of this note is to show how these two financial statements are linked.

ORS HERNÁNDEZ, JOAN; CARENYS, JORDI (2016)
DEPRECIATION & AMORTIZATION

This note explains the concept and the impact that depreciation and amortization have on the Balance Sheet and the Income Statement, emphasizing its root causes. It lists depreciable items and general principles to be followed for proper application of depreciation and amortization. It also shows how to make a depreciation schedule, reviewing the different methods for calculating the annual depreciation. It concludes with a description of some of the special circumstances that may affect the amortization of noncurrent assets.

ORS HERNÁNDEZ, JOAN; CARENYS, JORDI (2016)
WRITE-OFFS AND PROVISIONS

The peculiar characteristics of the write-off and provisions included in the financial statements, usually make difficult a correct managerial and economic interpretation of these items. This technical note aims to review and comment on each of these accounting adjustments made to the Balance Sheet and the Income Statement.
PONTI, FRANC (2016)
THE 7 KEYS TECHNOLOGICAL INNOVATION: (AN EXPERIENCE IN THE MIT)

Innovation is not only related to idea generation. Beyond that, innovation occurs when we are able to discover hidden needs, find the technology to satisfy them and, in parallel, develop a new concept using creative ideas. This technical note focuses on this approach to innovation and examines subsidiary concepts as Lead Users, Democracy of Innovation, Technology Scouting, etc.

TORRAS ARRUGA, LUIS (2016)
THE SOFT DRINK INDUSTRY: THE HARD TASK OF REINVENTING ITSELF

This technical note complements the case: PepsiCo, Performance with Purpose, Achieving the Right Global Balance. HBS, (9-412-079) January 30, 2012. The note questions the coherence between the mission and the values the two main players in the soft drink industry and their strategies. In a changing environment with a clear declining trend in soft drinks consumption in most developed countries due to the growing interest among consumers in healthier habits, the two main players are having a hard time re-positioning themselves. Used to set down the rules of the game since the 50’s with a 70% market share and gross margins over 70%, had made them complacent. The note analysis their reaction and some of their controversial decisions in trying to prevent them from ending up being singled out as one of the main culprits of the obesity, diabetes and cardiovascular diseases affecting most countries.
Como director del Global Innovation Management Center, Eric Viardot fue uno de los ponentes de la conferencia Kaleidoscope 2015 que organiza anualmente la ITU, la agencia de Naciones Unidas encargada de regular las telecomunicaciones a nivel internacional entre las distintas administraciones y empresas operadoras. En esta ocasión, la conferencia se celebró en Barcelona. La ponencia de Eric giró en torno al rol de la confianza y la estandarización en la adopción de la innovación.

Un año más, el Eada Pricing Center ha estado representado en la conferencia anual de la Professional Pricing Society, que en esta ocasión se celebró en Ámsterdam. Es un evento de alcance internacional que, además, fortalezca el acuerdo de EADA con la Professional Pricing Society, la mayor asociación profesional mundial sobre pricing que, entre otras cosas, certifica a los futuros pricing managers. Hasta allí se desplazó a principios de diciembre Manu Carricano que ante una audiencia de 300 expertos en pricing de todo el mundo impartió el workshop “Advanced Pricing Skills: Valued Based Pricing Simulation”. Carricano creó un entorno simulado en el que los asistentes debían tomar decisiones sobre segmentación y posicionamiento.

Giorgia Miotto se desplazó a Madrid a finales de noviembre con motivo de la presentación de la publicación España Como Agente Motor De La Agenda De Desarrollo 2030, elaborada por la Red Española Del Pacto Mundial de Naciones Unidas con la colaboración de 18 entidades, entre las que está EADA. La publicación pretende concienciar al tejido empresarial sobre las ventajas competitivas que comporta una gestión socialmente responsable. Por otra parte, Giorgia participó en el acto de entrega de la VI edición de los premios Seres, en la que un año más ella fue miembro del jurado. Estos premios, que otorga anualmente la fundación Seres, distinguen a aquellas organizaciones que crean valor desde la acción social. En esta ocasión, los proyectos ganadores estaban vinculados a la cooperación sanitaria internacional, la accesibilidad para personas con discapacidad y los programas de empleo.

El EQUIS Accreditation Body de la EFMD decidió otorgar a EADA la reacreditación EQUIS, por un periodo de 5 años, siguiendo la recomendación en el informe del Peer Review Team. La distinción constata que EADA cumple los exigentes estándares de calidad de la EFMD y que sigue posicionándose entre las mejores escuelas de negocios del mundo.

El pasado mes de julio la Dra. Elisabet Garriga, directora del Corporate Sustainability Impact Centre de EADA, viajó a Dhaka para formalizar con el Premio Nobel de la Paz, Muhammad Yunus, la participación de la escuela de negocios en el futuro Yunus Social Business Center de Barcelona. Será una de las siete universidades catalanas que cogestionará este centro que nace con un doble objetivo. Por una parte, crear un espacio de investigación y generación de conocimiento en torno al emprendimiento social y a la economía social. Por otro, evaluar las acciones desarrolladas en el marco de la Social Business City de Barcelona, una iniciativa promovida también por Muhammad Yunus e impulsada por la consultora Tandem Social que tiene por objetivo reducir el paro juvenil en la ciudad de Barcelona mediante la promoción y el apoyo del emprendimiento social entre jóvenes. Según Garriga, el Yunus Social Business Center de Barcelona no sólo será un centro de reflexión e investigación sino también de acción. “Formación, talleres, laboratorio de ideas y una competición de planes de negocios serán algunas de las iniciativas que pondremos en marcha este mismo año”, asegura. En su opinión, “el éxito del nuevo centro se medirá en función del número de puestos de trabajo creados entre los jóvenes desempleados de Barcelona”. Y, no menos importante, “que sirva para fomentar otra manera de hacer negocios, más sostenibles y con alto impacto social y económico”.

36 | Boletín de Investigación · Research Newsletter EADA
En representación de EADA, Emma De Llanos fue el pasado mes de mayo uno de los miembros del jurado de la XX Edición de los Premios Capital Humano a la Gestión de RR.HH que convoca Wolters Kluwer España. Los proyectos relacionados con gestión del talento, transformación cultural y orientación a resultados fueron este año los aspectos más valorados por el jurado. Los ganadores son CEPSA (gestión integral), Ayuntamiento de Sant Boi de Llobregat (formación y desarrollo), Mutua Madrileña (responsabilidad social) y Connectis (comunicación interna). Aparte, aprovechamos la oportunidad para dar la enhorabuena a Emma por haber sido seleccionada por Lee Hecht Harrison, líder mundial y nacional en la gestión del talento, para los Premios Talent Mobility 2016. El certamen pretende reconocer a aquellas organizaciones con actividades como la detección de empleados de gran potencial, la creación de planes de desarrollo, la celebración periódica de debates sobre las trayectorias profesionales o la creación y apoyo de planes de sucesión para puestos claves.