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**DESARROLLO PEDAGÓGICO · PEDAGOGICAL DEVELOPMENT**

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CONSIDERATIONS BEYOND THE FRAUD TRIANGLE IN THE FRAUD AT SOCIÉTÉ GÉNÉRALE. JOURNAL OF FORENSIC & INVESTIGATIVE ACCOUNTING, 8(3), 462-479.

On January 24, 2008, Société Générale, the second largest bank in France, issued a press release which revealed that Jérôme Kerviel, a low-level derivatives trader, had lost €4.9 billion (U.S. $7.2 billion) as a result of engaging in unauthorized trading practices. This paper addresses the question whether there may have been factors beyond those of the traditional “fraud triangle” which led to breakdowns in internal controls at one of the world’s largest banks. Among the additional factors considered are: 1) certain cultural and ideological differences specific to France which may have motivated the fraud; 2) the possibility of collusive behavior; 3) the possibility of willful blindness on the part of bank management even though there were well-designed controls in place; 4) certain capabilities of the fraud perpetrator related to knowledge about how internal controls might be overridden. The contribution of the paper is to extend prior research focusing on the fraud triangle through a study of the fraud at Société Générale.

CORPORATE SOCIAL RESPONSIBILITY REPORTING IN CONTROVERSIAL INDUSTRIES. INTERNATIONAL REVIEW OF ACCOUNTING, BANKING AND FINANCE, 8(3/4), 1-14.

We examine the sustainability reporting activities of companies in controversial industries (e.g., alcohol, firearms, for-profit prisons, gambling, tobacco, marijuana and payday loans), and identify for each industry its controversial social problem – the “elephant in the room.” We then examine whether the company issued a sustainability report in the last three years and, if so, how the report dealt with the firm’s controversial social issue, and categorize responses as: (1) No report; (2) Reported but did not mention the issue; (3) Reported but deflected or minimized the importance of the issue; and (4) Reported and addressed the issue in a meaningful way. We find a lower publishing rate by controversial industries for CSRtype reports of 28% versus two other sectors (grocery stores and department/discount stores) of 43%. Reporting controversial firms engage in alternative strategies – to either address the problem, to minimize it, or to deflect attention away from it, with 62% addressing the controversial issue in a meaningful way, such as admitting a serious problem and describing efforts undertaken to address the issue, with only about 10% choosing to ignore the issue entirely. We also find differences in how the two groups of companies allocate space in their CSR reports, categorizing pages in the reports as dedicated to social and community efforts or environmental issues. The non-controversial companies devote significantly more of their reports to environmental issues than do controversial companies that have a higher ratio of their reports dedicated to social and community activities. This suggests that firms in controversial industries use social and community actions to attain legitimacy to offset the social ills inherent in their core business.


The purpose of this paper is to examine the failure to detect breakdowns in internal controls in a major bank’s trading information systems related to a fraud perpetuated by a mid-level derivatives trader. Specifically, this paper examines the events uncovered at Société Générale, a large French bank, in January 2008. The paper addresses the question whether the apparent breakdowns in internal controls were caused by the fraudulent activities of a single trader acting alone or whether there may have been a certain level of acceptance of these activities on the part of the bank hierarchy as long as the trader was making a profit. The conclusion of the paper is that bank management may have overlooked overrides of internal controls over bank trading information systems during periods when risky trading practices resulted in profits, but that management quickly took action to correct the internal control overrides when the trading practices led to losses, thus re-emphasizing the crucial
COHEN, B. (2017)

During this decade we have witnessed the introduction or scaling of several forms of alternative currencies. The Alternative Currency Database includes more than 300 local alternative paper currencies. Cryptocurrencies such as Bitcoin represent non-government backed digital currencies that have grown substantially through the underlying blockchain technology. Timebanking is another form of alternative currency where more than four million hours of time have been exchanged for future time from network members around the globe.

MUÑOZ, P. Y COHEN, B. (2017)
NARRATIVES OF CHANGE: HOW ENTREPRENEURS MAKE SENSE AND GIVE MEANING TO SUSTAINABILITY. TO APPEAR IN JOURNAL OF SMALL BUSINESS MANAGEMENT.

Sustainable venturing, the process of starting a new sustainable enterprise, has been studied extensively through the triple bottom line lens. The narratives employed by sustainable entrepreneurs, however, have proven to be more complex and diverse. In this paper, we set out to inductively explore the narratives underlying sustainable venturing. We conducted an interpretative analysis to elucidate how these entrepreneurs perceive, think about and give meaning to sustainability as they develop their ventures. Findings allow for an expansion of the role of narratives in business venturing toward a more sophisticated conceptualization grounded in how actual entrepreneurs experience and enact sustainability in the context of their ventures.

THE GENERATIVE POTENTIAL OF EMERGING TECHNOLOGY TO SUPPORT STARTUPS AND NEW ECOSYSTEMS. TO APPEAR IN BUSINESS HORIZONS.

In a recent children’s event organized at the university where one of us works, there was a 3D printer demonstration. Many children were interested in this technology in general, but mostly they anxiously waited for a gift of some pieces that were “printing”, particularly models of the fidget spinner, a simple gadget dating back to the 1990s, which has become a very popular gadget in 2017 among children and teens. The 3D printing laboratory administrator commented that the cost of “printing” one of these spinners was less than $1 USD, while the average retail price is about $10 USD.

MUÑOZ, P. Y COHEN, B. (2017)

Leveraging social-ecological systems literature and an exemplar case, the Panamanian-American venture Planting Empowerment, we introduce the notion of entrepreneurial synchronicity, emerging from an inductive approach, as a key concept for advancing sustainable entrepreneurship theory. Through an exploration of timing and rhythm of the new venture we can start to better explain and understand the degree of connection between the venture and its surrounding human and biophysical contexts.

COHEN, B. ET AL (2017)
ORGANIZATIONS AND SUSTAINABLE CITIES: A COSMOPOLITAN OUTLOOK. TO APPEAR IN ORGANIZATION & ENVIRONMENT.
Global social and ecological challenges are forcing management scholars to rethink the role of organizations and individuals in prompting sustainable development. These challenges, such as resource scarcity, growing inequality and contamination are particularly relevant in urban settings. This phenomenon leads to the emergence of new, so far neglected, concepts within management and related fields of research. The notions of smart cities, sustainable places and cosmopolitanism are central in moving this research agenda forward. The Cosmopolitan ideal can be understood as “being at home in all parts of the world” and its basis assumes that humans are to be considered citizens of a single community on the planet. The potential for organizations, managers and civic-minded entrepreneurs to engage in urban initiatives and to embrace a Cosmopolitan disposition in the context of growing environmental and socio-economic threats is an under-developed stream of research in the organization and environment literature. This special issue, therefore, is dedicated to explore the organizational drivers of sustainable (and smart) cities in emerging cosmopolitan contexts.

MUÑOZ, P. Y COHEN, B. (2017)
MAPPING OUT THE SHARING ECONOMY: A CONFIGURATIONAL APPROACH TO SHARING BUSINESS MODELING. TO APPEAR IN TECHNOLOGICAL FORECASTING AND SOCIAL CHANGE.

Sharing economy businesses have emerged in recent years as a disruptive approach to the traditional way of planning, modeling and doing business. The phenomenon has gained significant traction within a wide range of domains including entrepreneurship, innovation, technology and management more broadly. Despite this surge and interest, there is a lack of empirical research regarding the increasing diversity of sharing economy business models and the implications for business growth, community impact, sustainability and public policy. With this research, we sought to leverage a rigorous comparative method, fs/QCA, to assess the business models of 36 firms in the sharing economy. Leveraging a rich set of qualitative data, our analysis leveraged seven dimensions of sharing economy business models drawn from extant research, revealing a typology comprising five ideal types that collectively account for the constellation of possible, empirically-relevant business models across the sharing economy. The emergent dilemmas and paradoxes as well as implications of these typologies of business models for startups, investors and policymakers are explored.

MUÑOZ, P. Y COHEN, B. (2017)
SUSTAINABLE ENTREPRENEURSHIP RESEARCH: TAKING STOCK AND LOOKING AHEAD. TO APPEAR IN BUSINESS STRATEGY AND THE ENVIRONMENT.

The recognition of entrepreneurship as a solution to, rather than a cause of, environmental degradation and social inequality has moved the field to identify a new type of entrepreneurial activity, namely sustainable entrepreneurship. Scholarly interest has spiked in recent years, however, aside from its aspirational appeal, there remains a lack of understanding of the nature of the phenomenon and the future of sustainable entrepreneurship in theory and practice. This review seeks to provide a conceptual basis for stimulating scholarly thought and improving our collective understanding of sustainable entrepreneurship as a distinct subdomain within entrepreneurship research. Based on boundary definition and delineation of main features, it critically discusses the main challenges ahead and elaborates on the research implications and future research directions beyond current, dominant approaches to entrepreneurial action.

OPTIMIZING THE RETURN WINDOW FOR ONLINE FASHION RETAILERS WITH CLOSED-LOOP REFURBISHMENT. TO APPEAR IN OMEGA - THE INTERNATIONAL JOURNAL OF MANAGEMENT SCIENCE.

The strategic positioning of online fashion retailers is defined, in part, by how they handle the complex task of managing returns. Although customers demand lenient policies such as free and late returns, tight control of returned items is mandated by the high costs of re-transportation and product value erosion. We model closed-loop fashion supply chains in order to describe, analyze, and optimize the performance of both forward and backward networks, including a secondary market. The model is based on a queueing system that combines the
effect of new products entering the network for the first time with returned products entering the network for the second or nth time. We derive a closed-form expression for optimal service rates at both the test and refurbishment facilities and for the optimal return window. We then analyze the economic effects—on supply chain profit—of return rate, multiple looping of the same item in the supply chain, returned items being sold in a secondary market, and controlled delays in the refurbishment cycle. We apply our model to data obtained from a German fashion online retailer and report the managerial insights derived from this approach. Our results indicate how a company can set its return window strategically so as to maximize her profit as well as how it can decide whether to refurbish merchandise or sell it in the secondary market. In addition, we describe how refurbishment activities can sometimes lead to greater benefits even though the secondary market is usually an attractive opportunity for product returns.


INTERORGANIZATIONAL TEAMS IN LOW- VERSUS HIGH-DEPENDENCE CONTEXTS. INTERNATIONAL JOURNAL OF PRODUCTION ECONOMICS, 191, 15-25.

Buyer-supplier teams constitute a vital vehicle to shape and implement the corporate supply chain agenda. However, extant research on interorganizational teams is limited and more focused on new product development teams. Consequently, this paper aims to assess the impact of key interorganizational team characteristics (psychological safety and relationalism) on various facets of supplier-relationship outcomes (innovation, efficiency, and agility) as well as the moderating role of supplier dependence. Based on a sample of 413 suppliers of a focal North-American buyer of heavy machinery parts, we analyze the projected relationships through structural equation modeling and multi-group confirmatory factor analysis. We establish measurement equivalence before performing multigroup comparisons. Our results highlight the importance of both psychological safety and relationalism for improving all facets of supplier-relationship outcomes, with the exception of the impact of psychological safety on efficiency, which is not significant. Our results also confirm the moderating role of dependence; that is, the positive impact of relationalism on innovation is weakened in high-dependence relationships. The focus on suppliers to a single buyer rules out various buyer-related differences as alternative explanations. The paper provides avenues for further research and guidelines for practitioners on how to shape interorganizational teams in relation to dependence and strategic priorities.


THE ROLE OF STRATEGIC PURCHASING IN DYNAMIC CAPABILITY DEVELOPMENT AND DEPLOYMENT: A CONTINGENCY PERSPECTIVE. TO APPEAR IN INTERNATIONAL JOURNAL OF OPERATIONS AND PRODUCTION MANAGEMENT.

This paper reports on research into the impact of two sequential dimensions of strategic purchasing—purchasing recognition and purchasing involvement—on the development and deployment of dynamic capabilities. We also examine how such dynamic capabilities impact on both cost and innovation performance, and how their effects differ for service as opposed to manufacturing firms. We test hypotheses using structural equation modelling of survey data from 309 manufacturing and service firms. From a dynamic capability perspective, our analysis supports the positive relationships between purchasing recognition, purchasing involvement, and dynamic capability in the form of knowledge scanning. We also find support for the positive impact of knowledge scanning on both cost and innovation performance. From a contingency perspective, data supports hypothesized differences caused by industry, whereby service-based firms experience stronger positive linkages in our model than manufacturing-based firms. Finally, emerging from our data, we explore a re-enforcing effect from cost performance to purchasing involvement, something that is in line with the dynamic capabilities perspective but not typically addressed in Operations Management (OM) research. Our research offers a number of theoretical and managerial contributions, including (1) being one of a relative few examples of empirical assessment of dynamic capability development and deployment; (2) examining the enablers of dynamic capability in addition to the more commonly addressed performance effect; (3) assessing the contingency effect of firm type for dynamic capabilities; and (4) uncovering a return (re-enforcing) effect between performance and enablers of dynamic capabilities.
BUILDING MANUFACTURING FLEXIBILITY WITH STRATEGIC SUPPLIERS AND CONTINGENT EFFECT OF PRODUCT DYNAMISM ON CUSTOMER SATISFACTION. TO APPEAR IN JOURNAL OF PURCHASING AND SUPPLY MANAGEMENT.

A critical capability sought by an increasing number of firms is manufacturing flexibility, because it allows to effectively respond to dynamic markets. Grounded upon a supply chain perspective, this paper aims to assess antecedents of manufacturing flexibility that stem from the upstream relationships with selected suppliers. Additionally, it is one of the first to analyze the contingent effect of product dynamism on the impact of manufacturing flexibility on downstream customer satisfaction. We apply structural equation modelling to a sample of 155 companies in order to analyse our hypotheses. Results strongly indicate that buyer-supplier collaboration facilitates inter-organizational learning that in turn allows organizations to develop manufacturing flexibility and increase customer satisfaction. Approaching manufacturing flexibility from a broader supply chain view thus pays off. Moreover, we apply multi-group confirmatory factor analysis to explore the contingent effect of product dynamism on the relationship between manufacturing flexibility and customer satisfaction. Results suggest a stronger impact of manufacturing flexibility on performance in the context of higher product dynamism in companies’ customer markets, confirming the importance of a contingency view to flexibility.

BERRONE, P., GELABERT, L., MASSA-SALUZZO, F. y ROUSSEAU, H (2016)
UNDERSTANDING COMMUNITY DYNAMICS IN THE STUDY OF GRAND CHALLENGES: HOW NONPROFITS, INSTITUTIONAL ACTORS, AND THE COMMUNITY FABRIC INTERACT TO INFLUENCE INCOME INEQUALITY. ACADEMY OF MANAGEMENT JOURNAL, 59 (6), 1940-1964.

This paper provides a conceptual model that explains how competitive and institutional dynamics at the community level influence the ability of welfare-oriented nonprofits to eradicate income inequality. To test our framework, we build a large and unique seven-year panel dataset consisting of data from 245 U.S. communities. We find that increasing the number of welfare nonprofits is beneficial for reducing community inequality, but only up to a point, after which resource competition decreases their effectiveness. This competition for resources is also present when a high density of elite-oriented nonprofits operates in the same community. Hypotheses focused on the institutional dimension receive mixed support. As predicted, welfare nonprofits are more effective when they operate in communities with strong law enforcement capabilities and less effective in politically conservative local contexts. Contrary to our expectations, however, we find that welfare nonprofits are less effective in demographically heterogeneous local contexts and when the government provides effective social policies, thus indicating a possible substitution effect. Surprisingly, nonprofit effectiveness is increased in highly financialized local contexts. Together, our results indicate that issues of competition, institutional alignment, and community support in the context of grand challenges are more complex than originally thought.

MASUDA, A. D., HOLTSCHLAG, C. y NICKLIN, J. (2017)

In line with the job-demand-resource (JD-R) model, conservation of resources (COR) theory, and signaling theory, we conceptualized and tested a multiple mediation model in which telecommuting affects engagement via goal support and goal attainment. A three-wave longitudinal study carried out over 10 months was used to test the hypotheses. Individuals who worked in organizations that offer telecommuting were more engaged than those who worked in organizations that did not offer telecommuting. Further, telecommuting availability not only directly, but also indirectly related with engagement via goal support and goal attainment. Engagement in general decreased over time. However, individuals who attained their personal work goals were able to maintain high levels of engagement. Giving employees the option to telecommute could potentially help employees engagement. This study is correlational in nature and we also rely on self reported data. This is the first study
investigating the effects of teleworking on engagement over a period of 10 months. It is also the first study to use goal support and attainment as explanatory variables to the teleworking and engagement relationship.

**Lee, Y.T., Masuda, A. D., Reiche, S. y Fu, X. (2017)**

Navigating between home, host, and global: Consequences of multicultural team members’ identity configurations. To appear in *Academy of Management Discoveries*.

As the world becomes more connected, individuals increasingly interact and collaborate with people of different cultural backgrounds, and hold multiple cultural identities. However, we know little about the effects of cultural identity configurations in the context of collaborative multicultural work. Therefore, we examine how identity configurations, derived from the joint effect of home, host, and global identities, relate to the cultural intelligence (CQ) and leadership perception of members of multicultural teams. Applying polynomial regression and response surface methods, we find that when global identity is low, individuals with balanced culture-specific identities (i.e., identifying equally strongly or weakly to both home and host cultures) demonstrate higher CQ and are more likely to be perceived as leader-like in multicultural teams compared to their counterparts with unbalanced culture-specific identities (i.e., identifying strongly either to home or host culture). However, when global identity is high, individuals of all identity configurations at the culture-specific level tend to show similar levels of outcomes. Based on our findings we propose a comprehensive global acculturation model, which expands Berry’s original typology of acculturation orientations, taking into account both culture-specific and global identities. We also provide insights for further development both of theory and of managerial practice.


The Satisfaction With Life Scale (SWLS) is a commonly used life satisfaction scale. Crosscultural researchers use SWLS to compare mean scores of life satisfaction across countries. Despite the wide use of SWLS in cross-cultural studies, measurement invariance of SWLS has rarely been investigated, and previous studies showed inconsistent findings. Therefore, we examined the measurement invariance of SWLS with samples collected from 26 countries. To test measurement invariance, we utilized three measurement invariance techniques: (a) multigroup confirmatory factor analysis (MG-CFA), (b) multilevel confirmatory factor analysis (ML-CFA), and (c) alignment optimization methods. The three methods demonstrated that configurual and metric invariances of life satisfaction held across 26 countries, whereas scalar invariance did not. With partial invariance testing, we identified that the intercepts of Items 2, 4, and 5 were noninvariant. Based on two invariant intercepts, factor means of countries were compared. Chile showed the highest factor mean; Spain and Bulgaria showed the lowest. The findings enhance our understanding of life satisfaction across countries, and they provide researchers and practitioners with practical guidance on how to conduct measurement invariance testing across countries.

**Iglesias, O., Markovic, S., Singh, J. J. y Sierra, V. (2017)**

Do customer perceptions of corporate services brand ethicality improve brand equity? Considering the roles of brand heritage, brand image, and recognition benefits. To appear in *Journal of Business Ethics*.

In order to be competitive in an era of ethical consumerism, brands are facing an ever-increasing pressure to integrate ethical values into their identities and to display their ethical commitment at a corporate level. Nevertheless, studies that relate business ethics to corporate brands are either theoretical or have predominantly been developed empirically in goods contexts. This is surprising, because corporate brands are more relevant in services settings, given the nature of services (i.e., intangible, heterogeneous, inseparable and perishable), and the fact that services settings comprise a greater number of customer–brand interactions and touch points than
goods contexts. Accordingly, the purpose of this article is to empirically examine the effects of customer perceived ethicality of corporate brands that operate in the services sector. Based on data collected for eight service categories using a panel of 2179 customers, the hypothesized structural model is tested using path analysis. The generalizability theory is applied to test for measurement equivalence between these categories. The results of the hypothesized model show that, in addition to a direct impact, customer perceived ethicality has a positive and indirect impact on brand equity, through the mediators of recognition benefits and brand image. Moreover, brand heritage negatively influences the impact of customer perceived ethicality on brand image. The main implication is that managers need to be aware of the need to reinforce brand image and recognition benefits, as this can facilitate the translation of customer perceived ethicality into brand equity.

NOT WALKING THE WALK: HOW DUAL ATTITUDES INFLUENCE BEHAVIORAL OUTCOMES IN ETHICAL CONSUMPTION. TO APPEAR IN JOURNAL OF BUSINESS ETHICS.

Although consumers increasingly claim to demand ethical products and state that they are willing to reward firms that are ethical, studies have highlighted that there is a significant gap between consumers’ explicit attitudes toward ethical products and their actual purchase behavior. This has major implications for firm policies revolving around business ethics. This research contributes to the understanding of the attitude–behavior gap in ethical consumption that literature has identified but not explored much. We utilize the model of dual attitudes as a basis for the arguments presented in the paper and test them. We suggest that the gap in ethical consumerism exists because individuals have implicit as well as explicit attitudes, which are impacted differentially by stimuli and elicit dissimilar behavioral responses and thus have different implications for business ethics policies. Two longitudinal studies are conducted to better understand the impact of an individual’s dual attitudes on preferences and choice. Our findings support the presence of dual attitudes in consumers. Explicit attitudes are found to be easily influenced by the nature of the stimuli. On the other hand, implicit attitudes are relatively unaffected by the nature of the stimuli present and remain relatively constant. Based on the findings, implicit attitudes guide behavior and determine an individual’s preferences. Even though explicit attitudes react to the stimuli presented, our findings suggest they have no impact on the choice of consumers. These findings improve the understanding of ethical consumption, provide a reason as to why the attitude–behavior gap exists, provide a foundation for future researchers and help firms better understand the impact of perceived business on creating a behavioral shift in ethical consumption.

Sismanidou, A. y Tarradellas, J. (2017)
TRAFFIC DEMAND FORECASTING AND FLEXIBLE PLANNING IN AIRPORT CAPACITY EXPANSIONS: LESSONS FROM THE MADRID-BARAJAS NEW TERMINAL AREA MASTER PLAN. ELSEVIER. CASE STUDIES ON TRANSPORT POLICY, 5,(2), 188-199.

Liberalization and constant but irregular traffic growth have made the airport sector hard to recognize compared to some decades ago. The new paradigm for airport management calls for flexible capacity planning models. However, airport infrastructure investments are cumbersome and almost never efficient in the short run. It is difficult to assess the right time for and right size of such an investment. Traffic demand forecasts become of critical importance in the planning phase. This case study performs an ex post evaluation of the demand forecasts included in the Madrid-Barajas master plan, in view of the airport’s last capacity expansion in 2006. We deduct that a more robust (and neutral) forecasting methodology, coupled with a more flexible approach to planning in general, could have led to a more efficient and economically sound infrastructure project.

Viardot, E. (2016)
This special issue which is the fifth collaboration of the International Journal of Technology Marketing (IJTMKT) with the International Society for Professional Innovation Management (ISPIM). The first three articles analyse
different ways to increase the efficiency of the open innovation process by maximising the relationship with external partners while the two last papers explore the possible disruptive impact of new technology or market entrants.

**VIARDOT, E. (2017)**

TRUST AND STANDARDIZATION IN THE ADOPTION OF INNOVATION. *IEEE COMMUNICATIONS STANDARDS MAGAZINE*, 1(1), 31-35.

This tutorial article analyzes how standards can promote trust, which is an essential factor to drive the market acceptance of an innovation, including for the computer and communication industry. The nature of the trust in an innovation evolves significantly among the phases of the adoption as distinctive categories of adopters place different priorities on the three main elements of trust, which are the credibility, the integrity, and the benevolence of the innovation provider. The article explains how standardization effectively contributes to generate trust in an innovation in different manners along the various phases of the adoption cycle. We show how different types of standards, i.e. anticipatory, enabling, and responsive, help shape the relevant elements of trust for each category of innovation adopters. In conclusion, we discuss future avenues for the standardization of trust in order to manage it more effectively for the successful adoption of technology innovation.

**VIARDOT, E. (2017)**

EXPLORING SOME FRONTIERS ISSUES IN THE MARKETING OF TECHNOLOGY AND INNOVATION. *INTERNATIONAL JOURNAL OF TECHNOLOGY MARKETING*, 12(1).

We explore some fascinating recent topics in the exciting field of technology and innovation. The first article is titled 'Key determinants for purchasing pirated software among students’ deals with a very important topic for both academics and professional: the infringement of copyright for software product. This descriptive research tries to understand the non-financial factors that influence the purchase of pirated software. Using a multivariate regression analysis, the results suggest that factors like value consciousness, knowledge of copyright laws and novelty seeking behaviour of users are key determinants for purchasing pirated software.

**HITCHEN, E., NYLUND, P. Y VIARDOT, E. (2017)**


Innovation is accelerated by heterogeneous knowledge, which is obtained in open innovation. We investigate whether there are limits to the beneficial degree of openness. Conceiving innovator group size as a trade-off between knowledge heterogeneity and coordination costs for innovating groups, we theorize about the impact of group size on innovative performance. We hypothesize that openness and internationalization positively moderate this relationship, but that the positive effects are limited by the trade-off between knowledge heterogeneity and coordination costs. Through an empirical investigation using a large set of international patent data, we find support for our conceptual development and are able to conclude how many individuals those groups contain that generate the most innovative performance. Groups of three inventors have the most positive impact, and groups of two to eight inventors also generate positive effects. Science-based industries however allow for bigger groups than other industries, and supplier-dominated industries have smaller beneficial group sizes.
VIARDOT, E. (2017)

This paper explores whether consumer goods brands have more brand equity than exclusively professional brands do in the context of the industrial detergents market. We conducted direct customer interviews at the outlets of two large wholesale distribution retail chains. Our sample included 211 respondents. Our study shows that CGBs do have brand equity in B2B market. First, they enjoy a greater top-of-mind awareness (TOMA) than do EPBs. Second, they have a distinctive brand image, as they are perceived as being more efficient and more expensive than are EPBs. This study represents an exploratory analysis, as we have not found prior work on this topic. In addition to these original results, the article contributes to a better understanding of the concept of brand equity in B2B for academics, and provides new insights for industrial marketers regarding branding in B2B. This research has implications for B2C marketing professionals looking to leverage the equity of their consumer goods brands in the B2B space. In addition, this work can help B2B marketing professionals better defend their market share in the face of well-known consumer goods brand entering their market.
ASSENS-SERRA, J. Y BOADA-GRAU, J.

The relationship between organizational culture, organizational architecture and business results
14th European Conference on Psychological Assessment, Lisbon, 5-8 July 2017

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

Evaluación de las prácticas de recursos humanos en las empresas
XXVII congreso ACEDE Aranjuez, 18-20 junio 2017

COLL, JOSEP M.

Global Oriental Management: The resurgence of Asian Leadership and Management Style
6th Annual Research Conference, Maastricht School of Management, 8-9 September 2016

GIL RIPOLL, M. C.

La importancia de los valores en los procesos de coaching.
II Congreso Internacional de la Sociedad Científica Española de Psicología Social, Elche, 20-22 octubre 2016

BOADA-GRAU, J., GIL-RIPOLL, M. C.

La efectividad en los procesos de coaching ejecutivo.
II Congreso Internacional de la Sociedad Científica Española de Psicología Social, Elche, 20-22 octubre 2016

BOADA-GRAU, J., GIL-RIPOLL, C. , BOADA-CUERVA, M

Adaptación de la escala “Working Alliance Inventory-WAI de Horvath y Greenberg (1989)” para evaluar la alianza Coach/Coachee en los procesos de coaching.
VI Congreso De Coaching Ejecutivo Aecop, Valencia, 13-14 Marzo 2017

BOADA-GRAU, J., GIL-RIPOLL, C. , BOADA-CUERVA, M.

Coaching Alliance Inventory (CAI): La evaluación de la alianza Coach/Coachee.
III Congreso Nacional de Psicología, Oviedo, 3-7 julio 2017

KNOPPEN, D. E. F., KNIGHT, L.

SCM in Born Sustainable Firms: Challenging assumptions from a supply management perspective.
26th IPSERA Conference, Budapest -9-12th April 2017
The Occupy Movement with the ‘We are the 99%’ slogan, emerged as a reaction to a perception that the market-based form of capitalism employed in the US, and to differing degrees in democracies around the globe, is beyond broken. The average citizen has grown increasingly convinced that the system is set up to help the rich get richer. Data on income inequality, such as the Gini Index, suggests that the public perception may be an accurate one. In recent years we have seen a growth in calls for a new economic model, some refer to as post-capitalism.

Economía de la felicidad examina la encrucijada a que nos enfrentamos y propone, sin negar los riesgos distópicos que acechan al porvenir de la humanidad, una hoja de ruta con las claves para aprovechar la oportunidad que representa la tecnología y las posibilidades que esta abre para acabar con la pobreza, la desigualdad y el trabajo precario. La renta básica universal es condición necesaria, pero no suficiente. Concluyen los autores que necesitamos construir un nuevo paradigma centrado en una nueva educación basada en la libertad y el desarrollo de capacidades y talentos naturales.

El foco ya no está en la herencia industrial de producir para consumir, sino en crear para ser feliz. El talento libre y motivado por un propósito superior es la clave para la construcción de auténticas economías del conocimiento, creativas y humanas, generadoras de prosperidad compartida. Solo en este nuevo mundo la economía de la felicidad es posible.

This monograph presents five state-of-the-art articles analysing challenges and trends through paradigm shifts in environment, competitiveness, social cohesion, transportation and global governance. The analysis is enriched with the views and experiences of the different cities that are part of the network. This approach renders a global perspective of local issues. In every thematic area, the topics chosen are trends that are significantly
changing the way cities and metropolitan areas address their challenges. Therefore, they emerge as paradigm shifts, that is, new approaches to addressing existing problems, or new conceptualisations of global problems that challenge existing local solutions.

MASUDA, A. D. (2017)


In this chapter we will encourage work-family scholars to examine cultural value orientations when studying the work family interface. First we describe Schwartz’s (2006) theory of cultural value orientations and how it differs from other theories of culture (e.g. Hofstede theory, and Inglenhart). Second, we describe a culturally sensitive theoretical framework based on previous theory of work-family conflict and work family enrichment (Powell et al. 2009). In this model, we propose how cultural value orientations may influence work family enrichment and conflict, two important constructs that captures both the positive and negative side of the work family interface. Finally, we propose a research agenda for future research examining the role of cultural value orientations on the work family interface.


The main objective of this study is to develop a framework for supply chain collaboration between manufacturers and retailers, which includes managerial, behavioural and technical issues. It is claimed that collaborative relationships yield significant benefits in areas like the management of both the private label and national brand. However, supply chain collaboration has proved difficult to achieve and one of the reasons is a lack of understanding of the elements that make up supply chain collaboration. An exploratory multiple case study was carried out in the Spanish Fast Moving Consumer Goods industry, examining both retailers and manufacturers from a dyadic approach. From the different elements included in the supply chain collaboration model, the results seem to indicate that the ones used most are related to the design of the collaborative initiative and the behavioural aspects related to inter-organisational relationships (trust and mutuality) and human resources (longevity and informal cross-functional team working).


Using hierarchical linear modelling and a descriptive approach to illustrate cross-national differences, this chapter examines the influence of two cultural value dimensions (vertical collectivism and monochronic vs polychronic time orientation) on the relationships between job and family control and both directions of positive work–family spillover. Further, the impact of vertical collectivism on the relationships between positive spillover and two important outcome variables (turnover intentions and family satisfaction) is examined. Several significant cross-level interactions were detected, indicating that the two cultural dimensions partially influence the above outlined links between positive spillover and its antecedents and consequences.

PONTI, FRANC (2016)

Innovar i Preguntar. 50 respostes que canviaran la teva empresa i a tu. Profil Editorial. ISBN: 9788416115853


BREM, A; VIARDOT, E. (2016)

创新管理的演变:国际背景下的发展趋势 平装 - 2016年7月1日. (PP. 355). BEIJING, CHINA: WQBOOK.


Innovation is a key driver for performance and growth in business. It provides a strong competitive advantage and is one of the best ways to speed up the rate of change and adaptation to the global environment. Concurrently, the topic of innovation is also gaining increased visibility and interest among academic communities worldwide. However, some of the challenges of innovating are remarkably consistent and recent times have shown the emergence of new ways for stimulating and managing the innovation process, especially from an international perspective. Even if these processes are taking place in very different industries, there are many parallels in successfully managing them. This volume explores these new routes and assesses their value both for markets and companies. More specifically, the book is organized around three themes: Innovation Strategies, Innovation Management Tools, International Perspectives.

VIARDOT, E; NYLUND, P. (2017)


This case study illustrates the effectiveness of pursuing a customer centric marketing approach in order to achieve long term strategic success and global market leadership in the
fashion industry. The case study provides the most significant elements of Zara’s history. Then it describes the competitive environment. Next it reveals how Zara has set up a unique, lean, and agile supply chain strategy in order to deliver new products on a very frequent basis and faster than any of its competitors, as fashion customers expect constant changes. Then the case study details the customer centric marketing strategy, with the use of customers as the source of the inspiration for fashion design, the central role of the stores to build a very high level of trust with its customers, which is used by Zara to make a distinctive brand strategy. Finally, the case study discusses the new challenges of Zara to adapt its customer centric marketing strategy to the digital market.

VIARDOT, ERIC (2017)


While it is possible for a company to achieve short-term profit, it is much more difficult to sustain corporate success over time. This book is intended for those who run, or want to run, a business whatever its size or activity, with the objective of making it sustainable so that it will be a legacy for future generations. Indeed, the real purpose of corporate strategy is not only to make quick profits, but more importantly to create an organization that will endure. There is much to learn from the experience of established firms that have existed for a hundred years or more. They provide the material for this clear and concise book, which details the main elements of corporate strategy. Recognizing that each firm is unique, the book resists the temptation of quick fixes, instead offering lessons to be pondered and used on a case-by-case basis.
PONTI, FRANC

EFFECTES DE LA DESINHIBICIÓ COGNITIVA EN LA INNOVACIÓ EMPRESARIAL

El present treball té com a objectiu fonamental estudiar en profunditat la Desinhibició Cognitiva (DC) i analitzar el seu impacte en la creativitat. Després d’estudiar a fons les diferents aproximacions a la DC i comprovar com una part important de la creativitat humana està relacionada de forma directa amb aquest mecanisme, el treball se centra en comprovar si una mostra d’individus que obtenen una puntuació alta en DC obtenen, en paral·lel, també una puntuació alta en una prova de creativitat.

El resultat que s’obté posa de manifest que hi ha una forta correlació entre DC i creativitat.

La conclusió més rellevant de l’estudi és que l’exercici de la creativitat i la seva influència en la innovació empresarial no pot produir-se al marge de les persones més desinhibides cognitivament. Calen doncs canvis en profunditat en la gestió de la creativitat a les empreses.

EFFECTS OF COGNITIVE DISINHIBITION ON BUSINESS INNOVATION

This work aims to study in depth Cognitive Disinhibition (DC) and analyze its impact on creativity. After studying in depth the different approaches to DC and see how an important part of human creativity is directly related to this mechanism, the work focuses on checking whether a sample of individuals who score high in DC obtain, in parallel, also a high score on a test of creativity.

The result obtained shows that there is a strong correlation between DC and creativity.

The most important conclusion of the study is that the exercise of creativity and its influence on business innovation can not occur outside of the most cognitively disinhibited people. So changes are needed in depth in the management of creativity in business.
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EADA & ICSA (2017)
Evolución salarial 2007-2016

El salari mitjà brut dels treballadors va pujar un 1,4% l’any passat al conjunt de l’Estat, fins a arribar als 22.841 euros. Es tracta del millor register durant els anys de crisi, segons les conclusions de l’estudi Evolució salarial 2007-2016, elaborat per la consultora lcsa Grupo i l’escola de negocis EADA.

Segons les dades d’aquest informe, van ser els quadres intermedis els qui es van anotar una millora més destacada dels salari durant el 2016, amb un augment del 4,1%, fins als 39.364 euros. Amb tot, els responsables de l’estudi van destacar que el repunt de la inflació en els darrers mesos ha acabat per “diluir” l’impacte positiu d’aquest increment salarial, informa l’ACN.

MASUDA, ALINE (EADA) & ICSA (2017)
Diferencias salariales y cuota de presencia femenina

Las mujeres ocupan algo más del 13 % de los puestos directivos en España y sufren una brecha salarial que no baja del 18 % para los cargos más altos, que se sitúa en el 12,8 % para los cuadros medios y el 11,9 % para los empleados, lejos de los niveles previos a la crisis. La cuota del 13 % de mujeres en los puestos directivos en España supone una leve mejoría respecto a 2016, cuando alcanzó el 11,8 %.

SAMBOLA, RAFA (EADA) (2016)
1er Ranking Eada Ibex

Se analizan un total de 26 empresas del sector no financiero cotizadas en el Ibex 35. El trabajo presenta un ranking de las empresas del selectivo según su calificación económica, una vez analizados los resultados de 2015 y del primer semestre de 2016. No se trata de efectuar un análisis técnico-bursátil, ni de dar una opinión individualizada de cada compañía, para determinar si estaba sobrevalorada o infravalorada en la bolsa. El estudio pretende poder disponer en un solo documento, de un conjunto amplio de indicadores para establecer una comparación de las diferentes sociedades examinadas.

SAMBOLA, RAFA (EADA) & CEPIME (2017)
VIII Diagnóstico Financiero de la Empresa Española

La situación económica de las empresas españolas ha mejorado significativamente. De hecho, su rentabilidad creció un 7% en 2016, el mejor dato desde el año 2007, con lo que vuelve a los niveles previos a la crisis, según se desprende en este informe. El estudio, que se basa en las respuestas de 700 directores de empresas de todos los tamaños, sectores y comunidades autónomas, destaca que el 77% de las compañías encuestadas obtuvieron beneficios el pasado año. Son un 25% más que en el peor momento de la recesión, 2013, cuando cayó hasta el 52% y la cifra más alta desde 2009.

Y es que las ventas aumentaron un 3,7%, el mismo avance que en 2015, siendo el sector industrial quien lideró este incremento. Así, ocho de cada diez empresas (concretamente un 81%, un punto superior a 2015) aumentaron o mantuvieron su volumen de ventas. Además, por tercer año consecutivo la cifra de negocios de las empresas creció. Aun así, cabe resaltar que no se han recuperado los niveles de actividad previos a la crisis.

El informe resalta que durante la recesión las empresas, ante la evidente disminución de su facturación, pusieron en marcha una serie de medidas de gestión para mejorar su rentabilidad. Así, durante el periodo 2012-2014 se centraron principalmente en la reducción de gastos operativos, gastos de personal y disminución del precio de venta y márgenes, para aumentar así su volumen de facturación. Pero ya en una segunda fase las compañías enfocaron sus esfuerzos en la mejora del proceso de comercialización (63% de los encuestados) y el lanzamiento de nuevos productos actividades o líneas de negocio (medida adoptada por el 50%), medidas que -según el estudio- tendrán su efecto más en el medio plazo que en el corto.
**ROMAN COY, DAVID; CARRILLO, JORGE (2017)**

**THE KAWASAKI J300 LAUNCH IN SPAIN. FROM A STRATEGIC NEED TO TACTICAL REALITY**

En junio de 2013 Ramón Bosch, el director general de Kawasaki España, recibe una noticia esperada desde hace bastante tiempo. La empresa filial tiene preparado por fin un scooter que será comercializado a finales de año.

El caso se centra en las decisiones a tomar para el lanzamiento del Scooter, de una cilindrada media, que no responde ni a la imagen de la marca, de motocicletas deportivas, ni al principal mercado, por debajo de 125 cc. que pueden ser conducidos con carnet de conducir automóviles.

Con mucha información del mercado y de las características del producto, ya definido completamente en cuanto a características técnicas y diseño, los participantes tienen que abordar un conjunto de decisiones estratégicas y tácticas de marketing, obligando a la coherencia con la empresa y el mercado, tal y como las organizaciones que dependen de una delegación central deben hacer con los productos que reciben, que en ocasiones no se adaptan a las características concretas del mercado y para los que las decisiones estratégicas de posicionamiento y segmentación, además de una correcta formulación táctica de las políticas del marketing mix, son básicas para conseguir los mejores resultados posibles.

**SAMBOLA, RAFAEL (2017)**

**ANÁLISIS Y SELECCIÓN DE LA MEJOR EMPRESA: ALMACENES ÉXITO, GRUPO BIMBO, VIÑA CONCHA, CEMENTOS PACASMAYO Y ENAGAS.**

El caso presenta la información financiera correspondiente al año 2106, de cinco empresas de diferentes sectores y países: Almacenes Éxito SA (sector minorista con sede en Colombia), Grupo Bimbo SAV de CV (sector procesamiento de alimentos con sede en México), Viña Concha y Toro SA (sector vitivinícola con sede en Chile), Pacasmayo Cements Corp. (sector productivo materiales de construcción con sede en Perú) y Enagás (sector distribución de gas con sede en España). Se trata de realizar un análisis completo con el objetivo de establecer un ranking de las mejores sociedades en relación a su solvencia, liquidez y rentabilidad. Posteriormente deberá distinguirse las variables más relevantes que deben ser observadas según el grupo de interés que se represente:

a) Socio de un fondo de inversión
b) Miembro del departamento de riesgos de un Banco
c) Proveedor y cliente de la compañía
d) Presidente del consejo de administración

**VIARDOT, ERIC (2017)**

**LIVE NATION 1707**

This case study is set in early 2017. It explores the strategic issue live music market leader Live Nation is facing at a time when the music industry is still feeling the shock of digital disruption. The case starts with a description of the music industry and live music’s growing importance in it. The case provides details about the amount of customer spending on live music, the highest-grossing tours, and largest worldwide venues for concerts, as well as the major promoters of live music. The second part of the case presents the main facts for each year of the history of Live Nation since its creation in 2005. Finally, the case focuses on Live Nation’s situation in early 2017. It describes Live Nation’s four business segments and then analyses Live Nation’s revenues and the evolution of its cost structure. It finally examines the strategic partnerships Live Nation has joined in order to complete its offer to music fans.
**MASUDA, ALINE (2016)**

**HOW TO MOTIVATE YOUR EMPLOYEES TO PERFORM WELL? : PERFORME AT WORK**

This technical note describes the elements that have been scientifically shown to improve motivation in the work place. Using the acronym PERFORME, a set of actions are proposed to help employees become motivated by designing their jobs and the organization in a way that improves employees purpose, efficacy, recognition, flexibility, objectives, relationships, perceptions of growth, and equity. Each element comes from currently, the most validated theories of motivation.

**MASUDA, ALINE (2017)**

**UNDERSTANDING ORGANIZATIONAL BEHAVIOR TO MAKE MANAGERIAL DECISIONS**

This technical notes explain the importance of understanding organizational behaviors for managers to make managerial decisions. The evidence based management approach is explained. Specifically, managers are encouraged to look at the scientific data to understand causes and consequences of employee behaviors and attitudes in the organization with the goal to achieve and sustain employee and company performance.

**SALES, XAVIER (2016)**

**RELEVANT INFORMATION FOR FINANCIAL DECISIONS**

This technical note covers the different types of decisions a manager can face that involve cost calculations. Decisions are categorized into operative, tactical or strategic. It explains what information is relevant for decisions and reviews the concept of opportunity cost, sunk cost, differential cost and avoidable costs; providing examples for each one.

Finally it explains in detail how to approach each typology of decisions, how to identify relevant costs and provides exercises for each one to test understanding of the material.

**MODELO DE CONTROL DE GESTIÓN**

Esta nota técnica describe un modelo de control de gestión basado en las tipologías de Merchant: control por resultados, control por acciones, controles personales y controles culturales.

La nota técnica define cada uno de las tipologías, explica que herramientas están disponibles para cada una, en qué casos se pueden utilizar, que requisitos deben cumplir estas herramientas para que aumenten las posibilidades de alcanzar los objetivos y que ventajas e inconvenientes presentan.

**POOLE, ANTONY (2017)**

**MARKETING FUNDAMENTALS FOR BUSINESS TO BUSINESS MARKETS / PROFESSIONAL SERVICES**

This Technical Note was written specifically for a Corporate Programme with a large IT services company. It is designed for non-marketing managers to better understand the objectives and importance of Marketing to professional services firms. The note covers the basics of Business-to-Business Marketing with a clear focus on the specifics of professional services.
Ineco ha logrado el Premio Capital Humano 2017 en la categoría de Política Integral de Recursos Humanos en las Administraciones Públicas. Estos galardones, otorgados por la consultora Wolters Kluwer, son conocidos como los “Óscar” de los Recursos Humanos. La preocupación por la innovación, la gestión del talento, la transformación digital o la orientación al negocio, son algunas de las características que ha destacado el jurado, compuesto por representantes de las 10 principales escuelas de negocio españolas: Comillas, Deusto Business School, EADA, EOI, EAE, Esade, ESIC, IE Business School, IESE y el Instituto Internacional de San Telmo. EY, Deloitte, Indra o Leroy Merlin han sido algunas de las empresas premiadas en otras categorías en esta edición y también recuperarán su galardón en el acto del 8 de junio.

El III Foro de Moda Sostenible, “Fashion for the future” tuvo lugar en el Museo Marítimo de Barcelona en el marco de la Barcelona Design Week. Una vez más, la Asociación de Moda Sostenible de Barcelona invitó a profesionales e interesados a reflexionar sobre un tema que hoy es tendencia, desde la prenda y sus materiales hasta la comunicación de marcas de moda. Para ello se planteó una dinámica de dos bloques, en formato Pechakucha, presentada y coordinada por la periodista de moda, comunicación digital y experta en RSC Elisa “Coco” Rodrigo. El primero, sobre “Identidad y Promoción”, en el que participó Federica Massa (investigadora y docente de estrategia en EADA business school), quien replanteó la relación y vínculo de acercamiento que se tiene con las marcas, y destacó que la clave de la diferenciación se encuentra en el cambio de las estrategias.

El jurado de la VIII edición de los Premios SERES ha sido constituido para reconocer proyectos empresariales innovadores y socialmente comprometidos, según ha informado este lunes 18 de septiembre la entidad sin ánimo de lucro que promueve el compromiso de las empresas en la mejora de la sociedad con actuaciones responsables. El jurado de los Premios SERES se ha reunido este lunes para evaluar las candidaturas de los Premios SERES 2017, cuyo fallo valorará la innovación y el compromiso social de los proyectos participantes. Así, la Fundación SERES ha explicado que el jurado está integrado por personas representativas de distintos ámbitos de la sociedad como entidades e instituciones relacionadas con la Responsabilidad Social Empresarial y la innovación social, ONG, medios de comunicación, universidades y escuelas de negocio, administraciones públicas y mundo político y sindical. En representación de EADA, asistió Rosa Salvadó, directora de Marketing Estratégico y Comunicación. Los premios SERES son un reconocimiento a las mejores actuaciones estratégicas e innovadoras de las compañías, que generan valor para la sociedad y la empresa.