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CARENYS FUSTER, J. (2013)

SISTEMAS DE INCENTIVOS Y CREACIÓN DE VALOR: EL EVA. *REVISTA DE CONTABILIDAD Y DIRECCIÓN* (17), 39-56.

Los sistemas de incentivos basados en métricas contables presentan limitaciones importantes, dado que no contemplan el concepto de creación de valor para el accionista. En este artículo se expone el funcionamiento de un sistema de incentivos orientado a la creación de valor a partir del Economic Value Added (EVA) como alternativa para la evaluación y recompensa de directivos. Después de mostrar el concepto de EVA, se analizan las implicaciones organizativas de la implantación de un sistema retributivo basado en el EVA. A continuación, se considera la necesidad de realizar ajustes a los estados financieros para el cálculo del incentivo en un sistema EVA. Finalmente, se describe el proceso de definición de las variables básicas a establecer previamente a su puesta en marcha (objetivos e intervalo de EVA) y el funcionamiento de un banco de bonos asociado a un sistema EVA.

CARRICANO, M. X. (2013)

PRICING MYOPIA: DO LEADING COMPANIES CAPTURE THE FULL VALUE OF THEIR PRICING STRATEGIES? *MANAGEMENT DECISIONS PRICING SPECIAL ISSUE - 52, 1*, 159-78.

Many companies lack insights or fact-based support for the pricing decisions they make in an increasingly complex environment. In order to optimize their pricing process, managers need to identify key indicators that may influence the performance of their decisions. This paper reports an investigation of pricing determinants in big companies manufacturing capital goods in France. First a conceptual framework is proposed, in order to fill several gaps identified in the literature on pricing practices and more precisely by operating a distinction between environmental variables (determinants), decision-making (pricing strategy and price and product-line structures) and its consequence in terms of price level.

We then conducted an empirical research on the determinants of the pricing process. This study consisted in a questionnaire survey addressed to pricing managers (or executives in charge of pricing) in 98 of the biggest manufacturing companies in France about their new-product pricing decision-making process.

We study environmental determinants and their influence on the pricing process. We describe the structure of pricing determinants as a five dimensions construct: market-based, value-based, position-based, competition-based and production-based. Moreover, the results show that firms rely on environmental determinants as indicators of their pricing flexibility. These indicators operate as pricing levers: a good position on these variables gives firms more pricing power.

This paper describes current pricing practices in leading companies with key informants (mainly pricing managers) highly involved in the pricing decision process.

DE JONG, SIMON B. (2014)

WORKING TOGETHER VERSUS WORKING AUTONOMOUSLY: A NEW POWER-DEPENDENCE PERSPECTIVE ON THE INDIVIDUAL-LEVEL OF ANALYSIS. *SPANISH JOURNAL OF PSYCHOLOGY* (2014), 17, 37, 1-16

Recent studies have indicated that it is important to investigate the interaction between task interdependence and task autonomy because this interaction can affect team effectiveness. However, only a limited number of studies have been conducted and those studies focused solely on the team level of analysis. Moreover, there has also been a dearth of theoretical development. Therefore, this study develops and tests an alternative theoretical perspective in an attempt to understand if, and if so why, this interaction is important at the individual level of analysis. Based on interdependence theory and power-dependence theory, we expected that highly task-interdependent individuals who reported high task autonomy would be more powerful and better performers. In contrast, we expected that similarly high task-interdependent individuals who reported less task autonomy would be less powerful and would be weaker performers. These expectations were supported by multi-level and bootstrapping analyses performed on a multi-source dataset (self-, peer-, manager-ratings) comprised of 182 employees drawn from 37 teams.

FASSIN, Y., WERNER, A., VAN ROSSEM, A., SIGNORI, S., GARRIGA, E., VON WELTZIEN HOIVIK, H., SCHLIERER, H.-J. (2014)

CSR AND RELATED TERMS IN SME OWNER-MANAGERS' MENTAL MODELS IN SIX EUROPEAN COUNTRIES: NATIONAL CONTEXT MATTERS. *JOURNAL OF BUSINESS ETHICS*.

As a contribution to the emerging field of corporate social responsibility (CSR) cognition, this article reports on the findings of an exploratory study that compares SME owner-managers' mental models with regard to CSR and related concepts across six European countries (Belgium, Italy, Norway, France, UK, Spain). Utilising Repertory Grid Technique, we found that the SME owner-managers' mental models show a few commonalities as well as a number of differences across the different country samples. We interpret those differences by linking individual cognition to macro-environmental variables, such as language, national traditions and dissemination mechanisms. The results of our exploratory study show that nationality matters but that classifications of countries as found in the comparative capitalism literature do not exactly mirror national differences in CSR cognition and that these classifications need further differentiation. The findings from our study raise questions on the universality of cognition of academic management concepts and warn that promotion of responsible business practice should not rely on the use of unmediated US American management terminology.

GARRIGA COTS, E. (2014).

BEYOND STAKEHOLDER UTILITY FUNCTION: STAKEHOLDER CAPABILITY IN THE VALUE CREATION PROCESS. *JOURNAL OF BUSINESS ETHICS*(120), 489-507.

In spite of the thousands of articles on instrumental stakeholder theory, research on value creation has had a shorter history and narrower breadth (Freeman et al, 2010; Walsh, 2005; Jones and Wicks, 1999). Only a few studies have researched from a stakeholder lens what value creation is (Post et al., 2002; Harrison et al., 2010; Bosse et al., 2009,) how stakeholders appropriate value, (Coff, 1999; Byler and Coff, 2003) or the processes or activities by which stakeholders create value (Post et al 2002). To the extent that to date, some questions remain unanswered regarding how a firm should treat stakeholders in order to create value. To the extent that the question how the firm should treat stakeholder for value creation is open. Specifically from the stakeholder's side, several questions arise: What does value mean for stakeholders? What is stakeholder behavior in the value creation process? How do stakeholders behave in the value creation of the firm? What should stakeholder behavior be in the value creation process? The purpose of this paper is to answer these questions from Amartya Sen's Capability Approach, identifying and measuring stakeholders' capabilities. The empirical evidence is provided by an in-depth case study, of the company The Grobo Group and its stakeholders. The results indicate three types of stakeholder capabilities which are relevant for value creation: business capabilities (employable, autonomous, innovative, entrepreneurial, responsive), social capabilities (green/solidarity) and basic capabilities (healthy). The results also show that the business capabilities are those which have higher weight which have never been identified before in previous Amartya Sen Studies.

SARIS, W., KNOPPEN, D. E. F., SCHWARTZ, S. (2013).

OPERATIONALIZING THE THEORY OF HUMAN VALUES: BALANCING HOMOGENEITY OF REFLECTIVE ITEMS AND THEORETICAL COVERAGE. *SURVEY RESEARCH METHODS*, 7(1), 29-44

Schwartz's theory of human values, as operationalized using different instruments such as the Portrait Values Questionnaire (PVQ), was confirmed by multiple studies using Smallest Space Analysis (SSA). Because of its success, a short version of the PVQ was introduced in the European Social Survey (ESS). However, initial tests using Confirmatory Factor Analysis (CFA) pointed to low discriminant validity of the 10 basic values: The correlations between values next to each other in the two-dimensional space described by SSA were close to or greater than 1. In response, one research stream suggested combining the factors with low discriminant validity. Another stream suggested that the problem was not low discriminant validity but rather misspecifications in the model. Analyses of the short Portrait Values Questionnaire of the ESS confirmed the latter view.

This paper demonstrates that the problems of the short version of the PVQ exist in the full 40-item PVQ as well. Based on SEM analyses of the items of the full PVQ, we propose that it can provide measures of 15 more narrowly defined values with good discriminant validity. Our proposal respects the conceptual complexity of the values theory while avoiding contamination of composite scores. It can be expected that the improved measurement of 15 values will increase their predictive power. The presence of some single items suggests the extension of the value theory and scales to encompass more than 15 values. Implications for further development of the scale are drawn.

KNOPPEN, D. E. F., AKIN, M., BRANDON-JONES, A., LUZINI, D., VAN RAAIJ, E., WIJNSTRA, F. (2014).

A COMPREHENSIVE ASSESSMENT OF MEASUREMENT EQUIVALENCE IN OPERATIONS MANAGEMENT. TO APPEAR IN INTERNATIONAL JOURNAL OF PRODUCTION RESEARCH.

This paper provides a comprehensive framework for treating equivalence both prior to data collection and during subsequent analyses, and assesses the extent to which equivalence is considered in survey research in six leading empirical Operations Management (OM) journals (Decision Sciences, International Journal of Operations & Production Management, International Journal of Production Research, Journal of Operations Management, Management Science, and Production and Operations Management). Measurement equivalence of latent variables in survey data is an important condition that should be met in order to meaningfully pool and/or compare data stemming from apparently heterogeneous sub-groups. We assess 465 survey articles from a six-year period from 2006 to 2011 and document these articles in relation to the four main stages of our comprehensive framework: identifying sources of heterogeneity; maximising equivalence prior to data collection; testing measurement equivalence after data collection; and dealing with partial and non-equivalence. We conclude that pooling of data from heterogeneous sub-groups is common practice in OM, but that awareness and testing of equivalence remains limited. Given these findings, we further elaborate the best practices detected in the scarce OM-studies that address equivalence in some or the other way. We conclude that to improve the quality of OM survey research, authors, editors and reviewers should pay greater attention to equivalence, and we provide a pragmatic checklist of measurement equivalence issues across the four stages.

KNOPPEN, D. E. F., SÁENZ, M. J. (2014).

PURCHASING: CAN WE BRIDGE THE GAP BETWEEN STRATEGY AND DAILY REALITY? TO APPEAR IN BUSINESS HORIZONS / ELSEVIER.

A lot has been said about strategic purchasing, where purchasing contributes to the firm's strategic dialogue, acquires important resources from outside the firm and plays a vital role in the achievement of the firm's long-term goals. Practice however demonstrates the difficulty to translate these intentions into daily reality. We identify the path between strategic intentions and sustained performance, based on a combined quantitative and qualitative research methodology with an embedded level of analysis, including the firm and category level. The implementation of strategic purchasing leverages the liaison role of purchasing when connecting external suppliers with internal clients, and ensures the development of purchasing's learning capabilities so that results do not erode over time. We identify key pitfalls to proceed along the path: no time for reflection; a lack of scale; a lack of scope; and unaligned incentives. Consequently, we present practical guidelines to purchasing managers to avoid these pitfalls and develop dynamic capabilities, vital in times of continuous and unpredictable change.

ARGOULIDIS, P; BALTAS, G; MAVROMMATIS, A (2014)

OUTCOMES OF DECISION SPEED. AN EMPIRICAL STUDY IN PRODUCT ELIMINATION DECISION-MAKING PROCESSES. *EUROPEAN JOURNAL OF MARKETING*, 48 (5/6), 982-1008.

This paper aims to consider decision speed's role in the largely neglected decision area of product elimination. Drawing on an inter-disciplinary theoretical background (e.g. organisational, decision speed and product elimination theories), the authors develop and test a framework for decision speed's effects on the market and financial outcomes of a stratified random sample of 175 consumer product eliminations.

In contrast to decision speed research that hypothesised (and often failed to confirm) linearity, results show inverted -shaped decision speed-to-decision outcomes relationships, with curvatures moderated by product importance, environmental complexity and turbulence. Findings are suggestive of several implications for the above theories (e.g. contribution to the dialogue about performance-enhancing value of rational vs incremental decision-making; evidence that excessive decision speed may become too much of a good thing). Certain design limitations (e.g. sampling consumer goods' manufacturers only) point at avenues for future inquiry into the product elimination decision speed-to-outcomes link.

Managerially, the findings suggest that product eliminations' optimal market and financial outcomes depend on a mix of speed and search in decision-making and that this mix requires adjustments to different levels of product importance, interdependencies with other decision areas of the firm and environmental turbulence.

The paper makes a twofold contribution. It enriches decision speed research, by empirically addressing speed's outcomes in relation to a decision area that is not necessarily strategic and represents the first explicit empirical investigation into outcomes of decision speed in product line pruning decision-making.

MOYA GUTIERREZ, S; PRIOR, D; RODRIGUEZ-PEREZ, G (2014)

PERFORMANCE-BASED INCENTIVES AND THE BEHAVIOR OF ACCOUNTING ACADEMICS: RESPONDING TO CHANGES. TO APPEAR IN ACCOUNTING EDUCATION: AN INTERNATIONAL JOURNAL.

When laws change the rules of the game, it is important to observe the effects on the players' behaviour. Some effects can be anticipated while others are difficult to enunciate before the law comes into force. In this paper we have analyzed articles authored by Spanish accounting academics between 1996 and 2005 to assess the impact of a change in the Spanish university regulation. Results indicate a switch from publishing professional papers to academic ones and also to change research methodologies in order to meet the new requirements. This was to be expected due to the explicit mention of the law in favour of academic journals. However, we have also detected a significant decrease in the publication of professional papers. These side effects could have a negative impact on the transmission of knowledge from university to society putting the relationship between accounting research and professional practice in jeopardy.

BARONE, E., BIRT, J., MOYA GUTIERREZ, S. (2014).

LEASE ACCOUNTING: A REVIEW OF RECENT LITERATURE. ACCOUNTING IN EUROPE, 11(1), 35-54.

Current lease accounting standards classify leases as either operating or finance leases. Operating leases do not require recognition of lease assets or lease liabilities on the balance sheet. Proposed changes to lease accounting would require a lessee to recognise assets and liabilities for most leases over 12 months and may improve the quality and comparability of financial reporting of the entity. In this paper we summarise the literature that can be related, directly or indirectly to the proposed changes by the IASB and the FASB on lease accounting. In summary, the literature highlights that the proposed changes would potentially have economic implications for both preparers and users of accounting reports; including changes to financial ratios, assessment of risk and providing an audit of the accounting reports.

FITO, M., MOYA GUTIERREZ, S., ORGAZ, N. (2013).

THE DEBATE ON RENTED ASSETS CAPITALIZATION: THE ECONOMIC IMPACT ON FAMILY FIRMS. JOURNAL OF FAMILY BUSINESS STRATEGY, 4, 260-269.

International accounting regulators wish to include “rented” assets and future payment commitments in balance sheets. This paper shows the effect of this proposal on family enterprises. Since the literature on family firms suggests that they have particular finance structures and tend to avoid excessive debt levels, a significant effect is expected. We build on the capitalization method and look for consequences on firms’ business analyses. Additionally, we run regression analysis to determine the “family nature” effect. The results show that family firms would be affected significantly, especially with respect to leverage. When sector is considered, retail shows to be the one with the greatest impact.

FITÓ, ANGELS; MARTÍNEZ, M^aJESÚS; MOYA, SOLEDAD (2014)

THE COMPETENCY PROFILE OF ONLINE BMA GRADUATES VIEWED FROM A JOB MARKET PERSPECTIVE. UNIVERSITIES AND KNOWLEDGE SOCIETY JOURNAL, 11(2).

One of the cornerstones of the European Higher Education Area is its emphasis on a higher education that prepares graduates for a profession. Within this context, competencies play a key role in the design of degree courses because they constitute dynamic elements that enable higher education institutions to address the changing needs of society. In this setting, generic competencies become particularly relevant for the job market. Additionally, in recent years we have seen a significant increase in the number of online higher education options. Although there has been a lot of research into the effectiveness of e-learning, very few studies have actually looked into the employability potential of online graduates.

This study analyses the impact that the online training methodology has on the employability potential of Business Management and Administration (BMA) graduates, and it does so from a two-fold perspective – that of online students and graduates themselves, and that of employers – by appraising the level of acquisition of generic competencies that are essential to the profile of the online BMA graduate. The findings show that online graduates have a positive appraisal of their education, which contrasts with their negative perception of how this training is appraised by the job market. On the other hand, business employers consider that, even though the competency level of online graduates may be lower in some of these competencies (teamwork, leadership) when compared to face-to-face students, it is similar in most of them and even higher in others (using ICT, searching for and managing information and time management, among others). These findings point to a shift in the way employers perceive online graduates and their ability to compete with face-to-face students.

CASPER, W; ALLEN, T.D; POELMANS, S.A.Y (2014)

INTERNATIONAL PERSPECTIVES ON WORK AND FAMILY: AN INTRODUCTION TO THE SPECIAL SECTION. *APPLIED PSYCHOLOGY: AN INTERNATIONAL REVIEW*, 63 (1), 1-4.

As hours worked and women's workforce participation increase globally, employees around the world are faced with the challenge of combining work and family roles. The growth in dual professional couples working for multinational firms has also led to work-home conflict in many parts of the world. Despite the global importance of work-family issues and repeated calls to study this topic in unique cultural contexts, work-family research has predominantly been conducted in Anglo societies. In fact, a review found that 75% of work-family studies were based on data entirely from US workers. The lack of studies on the work-family interface from countries outside the U.S. is problematic given the legal context in which individuals and organizations manage work-family concerns varies substantially. Cultural differences may also have an important influence on work-family issues as they impact both family and work values, interactions among family members, expectations associated with gender roles, and which relatives are defined as in-group family members. In this special issue, we bring together four papers with the overarching goal of disseminating knowledge about how the work-family interface is both different and the same across distinct national contexts. Each of the papers contained in this issue examines work-family issues in at least five distinct national contexts. Taken together, results from four studies underscore the importance of considering the national and cultural context in which employees cope with work and family demands. Notable cultural differences that influenced results across these studies include national gender egalitarianism and individualism/collectivism and power distance. On the other hand, national policy for paid family leave did not have the anticipated effects. The Special Issue sheds light on the potential insights that can be gained by viewing work-family relationships from a variety of contextual lens as well as from testing assumed relationships. We hope these studies motivate further research that advances our understanding of work-family relationships across the globe.

BOADA-GRAU, J., PASTOR-MALLOL, E., GIL-RIPOLL, C., VIGIL-COLET, A. Y AGULLÓ-TOMÁS, E. (2013).

SHORT SCALES OF MOBBING (MOBB-10 AND CONSE-10): FACTORIAL STRUCTURES AND FIRST APPROACH TO THE STUDY OF THEIR RELIABILITY AND VALIDITY. *REVISTA INTERAMERICANA DE PSICOLOGÍA OCUPACIONAL*, 32, 53-73.

This research intends to carry out an analysis of the psychometric properties and factorial structures of two short scales, one related to mobbing (MOBB-10) and another related to mobbing's consequences (CONSE-10) on workers. To the purpose it was administered two broader scales consisting of 90 items (MOBB-90) and 28 items (MobbCS-28) developed by Boada-Grau, de Diego and Vigil-Colet (2003) to 916 workers to different public and private organizations of Catalonia. Exploratory factor analysis showed that both scales have a unifactorial structure. In order to achieve short versions of them, 10 items with the highest loadings of each scale were selected. These short form scales showed good reliability and some signs of validity were found when they were contrasted with certain external correlates and two subscales, may be useful to assess psychosocial risk in organizations.

BOADA GRAU, JOAN; ROBERT-SENTÍS, L; GIL RIPOLL, C; VIGIL-CLOTET, A (2013)

RL-14: DESARROLLO, CONSISTENCIA INTERNA, FIABILIDAD Y VALIDEZ DE UNA ESCALA DE RIESGOS LABORALES. *ANALES DE PSICOLOGÍA*, 29 (1), 217-224.

In this article, we study the psychometric properties of a short scale (RL-14) created in order to ascertain the information / training received by employees and their psychophysiological disorders. The participants of this study were 1.489 employees in various sectors including education, construction, transport, health, industry, trade and hospitality. The results of an exploratory and confirmatory factor analysis show a structure consisting of two factors: "(F1) Information and Training" and "(F2) Psychophysiological Pathologies". In addition, the two factors obtained have adequate reliability and present evidence of the validity of the two factors if some sociodemographic variables, such as fatigue, burnout and job strain are taken as benchmarks. In short, this scale may be suitable for the proper identification of workplace hazards. Future research could use the RL-14 as a tool for screening in combination with other instruments.

BOADA GRAU, J., MERINO-TEJEDOR, E., SÁNCHEZ-GARCÍA, J.C., PRIZMIC KUZMICA, A. J., VIGIL-COLET, A. (2013)

BURNOUT ACADÉMICO EN UNIVERSITARIOS: ADAPTACIÓN Y PROPIEDADES PSICOMÉTRICAS DE LA ESCALA SBI-U. *ANALES DE PSICOLOGÍA*.

The objective of the present study was to draw up a Spanish adaptation for university students of the School Burnout Inventory (SBI) 9-item scale. This entailed a double adaptation, on the one hand from English into Spanish and then from secondary school students to university students. The scale was applied to 578 university students (25.7% men; 74.3% women) from different regions in Spain. The findings indicate that the University students-SBI has the same structure as the original version in English for secondary school students. This was confirmed by factor analysis that pointed to the existence of three factors: Exhaustion, Cynicism and Inadequacy. Furthermore, the three subscales showed acceptable reliability (between .77 and .70) In addition to this, indications of validity were found using eighteen external correlates and seven contrast scales. Finally the SBI-U constitutes a potentially useful instrument for evaluating academic burnout in university students.

BOADA GRAU, J; PRIZMIC KUZMICA, A.J; GONZÁLEZ-RECIO, S; VIGIL-COLET, A. (2013)

ESTRESORES LABORALES EN CONDUCTORES DE AUTOBUSES (ELBUS-21): ESTRUCTURA FACTORIAL, FIABILIDAD Y VALIDEZ. *UNIVERSITAS PSYCHOLOGICA*, 12 (1).

In the present article we studied the psychometric properties of the ELBus-21 scale, which enables us to evaluate the occupational stressors that affect Spanish bus drivers. 287 bus drivers (80.1% men and 19.9% women) took part in the study from three different sectors: metropolitan, intercity and charter coach drivers. The findings, after carrying out an exploratory factor analysis of the scale, revealed a structure comprised of three factors, namely, road environment, workload and fatigue, and personal discomfort. What's more, these three factors showed appropriate reliability. Similarly, the three factors showed validity with regard to stress, psycho-physiological disorders, safety behaviours in the vehicle and autonomy on the job as well as a number of empirical correlates. By way of summing up, the present scale may be ideally suited to adequately identifying the occupational stressors of Spanish bus drivers. The ELBus-21 may be used as a screening inventory in combination with other instruments.

MERINO-TEJEDOR, E., BOADA-GRAU, J. & PRIZMIC-KUZMICA, A. J. (2014).

LA RELACIÓN ENTRE LA IRRITACIÓN LABORAL Y LA ADICCIÓN AL TRABAJO EN UNA MUESTRA ESPAÑOLA MULTIOCCUPACIONAL. *UNIVERSITAS PSYCHOLOGICA*, 13(2), 477-489.

Work offers a positive side but also it can be a framework where some risks may appear that evolve in negative outcomes. This research focus on the possible relation between two aspects of the work context: irritation at work with its two dimensions, cognitive and emotional irritation, and workaholism. So far the two concepts have been studied in their relation to other variables, but there is a lack of studies on the relation between them. To carry out this investigation 285 subjects from different occupations answered the instruments used and we found results in the expected way. Irritation, both cognitive and emotional irritation, showed significant correlations with both factors of the DUWAS. However, in the case of the WBAT the correlations were significant only for factor 1, working excessively. Regression analysis yielded interesting results in order to explain the relation between both concepts.

ROMAN COY, D; GARCÍA MEDINA, I (2013).

LOS FACTORES CLAVE DEL ÉXITO DE LAS PROMOCIONES REALIZADAS CON DISPOSITIVOS MÓVILES DE ÚLTIMA GENERACIÓN: UN ANÁLISIS TEÓRICO. *PENSAR LA PUBLICIDAD. REVISTA INTERNACIONAL DE INVESTIGACIONES PUBLICITARIAS*, 7 (1), 189-202.

La utilización de los dispositivos móviles ha crecido exponencialmente en los últimos 15 años llegando a la culminación con la introducción de los teléfonos inteligentes y las tabletas. Las empresas y organizaciones tienen un nuevo canal con múltiples posibilidades comerciales y lo están aprovechando. Analizar esta realidad a través de la literatura académica ha sido el objetivo de esta investigación. Nos ha permitido averiguar por qué las empresas utilizan cada vez más los dispositivos móviles para realizar promociones comerciales y nos ha mostrado los factores clave para realizar promociones exitosas utilizando los terminales móviles de última generación como soporte promocional.

SALES, XAVIER (2013)

RETRIBUCIÓN VARIABLE Y EL CONTROL DE GESTIÓN. *REVISTA DE CONTABILIDAD Y DIRECCIÓN*, 17, 29-42.

Variable pay or incentives are a key element in the management control systems in its function of influencing employee's behaviors in desirable ways in order to increase the probabilities of achieving organizational objectives. The aim of this article is to identify the requirements for variable pay to influence employee's behavior so they can be considered a management control tool. The article suggests key aspects when designing an incentive plan (subjectivity, limits, proportion of fixed/variable compensation) and concludes that in order to produce the desired effects, the amount of the incentive must be significant enough, calculation formula must be understandable by the employee, he or she must have control over the measures used, and finally, the prizes must be paid as soon as possible.

VIARDOT, E (2013).

THE ROLE OF COOPERATIVES IN OVERCOMING THE BARRIERS TO ADOPTION OF RENEWABLE ENERGY. *ENERGY POLICY* 63, 756-764.

Recently, cooperatives have been created to promote the use of renewable energy (RE) most notably in Canada, the US, UK, Denmark or Germany. In order to develop the adoption of RE, the cooperatives have to seek to influence the behaviour of their members so that they switch from the use of traditional fossil energy to RE.

This paper examines the various barriers to adoption of RE and the way cooperatives are circumventing those obstacles in order to develop the use of RE. This study surveyed a sample of 9 cooperatives from countries where governments are subsidizing the use of RE. The paper identifies a set of specific barriers to the adoption of RE by consumers. It also reveals that cooperatives effectively contribute to the uptake of RE with community-based social marketing initiatives that are lowering those barriers successfully. Those initiatives are related to educational communication, low prices, local offers with complementary services, and cooperative distribution. The paper put forwards a framework for the assessment of how each of those initiatives contributes to the diminishing of each of the barriers to adoption of RE.

BERTRANDIAS, L., CARRICANO, MANU

"INHIBITION OF SPENDING AND FINANCIAL RISK-TAKING: THE PARADOXICAL EFFECTS OF FINANCIAL DEPRIVATION".

Europe Association for Consumer Research (ACR) Conference, Barcelona 4-7 July 2013

BERTRANDIAS, L; CARRICANO, M.X; LAPEYRE, A

"DIMENSIONS AND EFFECTS OF CONSUMER SUBJECTIVE FINANCIAL DEPRIVATION"

EMAC annual Conference, Valencia, 3-6 junio 2014

VIGLIA, G; CARRICANO, M.X;

"HOTEL RATES FLUCTUATIONS AND REFERENCE PRICE" (POSTER)

EMAC annual Conference, Valencia, 3-6 junio 2014

BERTRANDIAS, L; CARRICANO, M.X; LAPEYRE, A

"UNE ÉTUDE EMPIRIQUE DES EFFETS DES FACETTES SOCIALE ET TEMPORELLE DU SENTIMENT DE PRIVATION FINANCIÈRE SUR LES DÉCISIONS DES CONSOMMATEURS"

Congrès de l'Association Française de Marketing, Montpellier, 14-16 mayo 2014

CARRICANO, M.X

"THE RULES BEHIND PRICING EFFECTIVENESS"

Annual European & Global Pricing Conference, Berlin, 3-5 diciembre 2013

RAIES, K; FLORES L.P; HELME GUIZON, A.

"ARE ALL MY FACEBOOK FANS LOYAL? THE ROLE OF PAGE SATISFACTION AND BRAND PROXIMITY"

Congrès De L'association Française De Marketing, Montpellier, 14-16 Mayo 2014

FLORES L.P ;

"EFFICACITÉ DU DIGITAL : RIEN DE NOUVEAU SOUS LE SOLEIL OU VÉRITABLE NOUVEL ÉLAN POUR L'ENSEMBLE DE L'ÉCOSYSTÈME ?"

Seminaire Irep, Paris, 25 Marzo 2014

KNOPPEN, D. E. F., JONES, A. B., RAAIJ, E. v. (2014).

"STRATEGIC PURCHASING AND LEARNING CAPABILITY IN SERVICE VERSUS MANUFACTURING FIRMS"

IPSERA, Pretoria, 13-16 April 2014

KNOPPEN, D. E. F., SÁENZ, M. J. (2014).

"THE EFFECT OF FLEXIBILITY AND INTER-ORGANIZATIONAL LEARNING ON SUPPLY CHAIN PERFORMANCE"

EUROMA, Palermo, 20-25 June 2014

CONTRIBUCIONES ACADÉMICAS · ACADEMIC CONTRIBUTIONS

CONFERENCIAS Y SEMINARIOS · CONFERENCES AND SEMINARS

KNOPPEN, D. E. F., JONES, A. B., RAAIJ, E. v. (2014).

“THE ROLE OF STRATEGIC PURCHASING IN DYNAMIC CAPABILITY DEVELOPMENT AND DEPLOYMENT: A CONTINGENCY PERSPECTIVE”

AoM, Philadelphia, 1-5 august 2014

MOYA, SOLEDAD

“RESEARCH PATTERNS IN THE SPANISH ACCOUNTING ACADEMIA”

XXIII Meeting of the Economics of Education Association, Valencia, 3-4 July 2014

MOYA, SOLEDAD; ORGAZ-GUERRERO, NEUS

“TRENDS ON COMPLIANCE WITH OPERATING LEASES DISCLOSURE: A COMPARATIVE STUDY”

37 th Annual Congress of the European Accounting Association, TALLIN, 21-23 May 2014

MOYA, SOLEDAD

“DO IFRS FINANCIAL STATEMENTS PROVIDE ANALYSTS WITH ENOUGH AND ADEQUATE INFORMATION?: A NEW “MADI” RATING FOR COMPLIANCE IN THE UK”

XIX Workshop en Contabilidad y Control de Gestión “Memorial Raymond Konopka”, Burgos, 23-24 January 2014

FITÓ, ANGELS; MARTÍNEZ, M^aJESÚS; MOYA, SOLEDAD

“THE COMPETENCIES PROFILE OF ONLINE BMA GRADUATES VIEWED FROM A JOB MARKET PERSPECTIVE”

BAFA Accounting Education Special Interest Group Annual Conference, University of the West of England, May 2014

VIARDOT ERIC

“MANAGEMENT OF TECHNOLOGY EDUCATION PROGRAMS”

23rd International Conference for the International Association of Management of Technology (IAMOT), Washington D.C., 22-26 May 2014

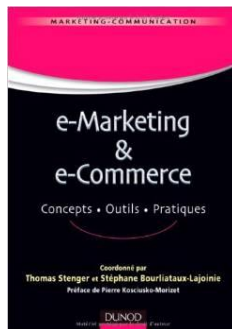
VIARDOT ERIC

“EXPLORING THE CHARACTERISTICS OF CONSUMER GOODS BRANDS IN INDUSTRIAL MARKETS,”

2nd International Conference on Contemporary Marketing Issues, ICCMI, Athens, Greece. 19 June 2014)

FLORES, L. ; CARRICANO, M.(2014)

“LES ETUDES EN LIGNE” IN STENGER, T, BOURLIATAUX-LAJOINIE, S *E-MARKETING & E-COMMERCE (2ND EDITION)*. FRANCE: DUNOD. ISBN 978-2100708918



Cet ouvrage dresse un panorama clair et complet des différentes facettes du e-marketing avec dix spécialistes enseignants chercheurs et consultants. Il met en évidence les enjeux, les outils et les concepts majeurs pour la pratique du e-marketing : orientation client, médias sociaux, publicité en ligne, référencement, e-mailing, achat en ligne, développement international, études en ligne, tracking, géolocalisation... Dix chapitres pour aborder dix sujets fondamentaux et comprendre les dernières évolutions, les pratiques des internautes et des professionnels et développer ses compétences en e-commerce et e-marketing. Si l'angle marketing est privilégié, le recours au management des systèmes d'information, à la sociologie et aux sciences de la communication apportent un éclairage précieux sur un sujet en pleine évolution.

FLORES, LAURENT (2013)

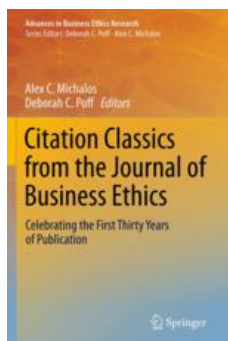
HOW TO MEASURE DIGITAL MARKETING. METRICS FOR ASSESSING IMPACT AND DESIGNING SUCCESS. PALGRAVE MACMILLAN. ISBN: 978-1137340689



How to Measure Digital Marketing explains how to assess the success of a digital marketing campaign by demonstrating what the digital marketing metrics are as well as how to measure and use them. Beyond the basics, it provides a practical framework for achieving marketing, media and advertising objectives. This insightful and in-depth book also features interviews with experts and real-life case studies to help marketers navigate the digital world and to better understand and demonstrate the value of digital marketing.

GARRIGA COTS, E., MELÉ, D. (2013)

CITATION CLASSICS FROM THE JOURNAL OF BUSINESS ETHICS. IN AC MICHAELOS AND DC POFF (ED.), *CORPORATE SOCIAL RESPONSIBILITY THEORIES: MAPPING THE TERRITORY* (VOL. 2, PP. 69-96). SPRINGER: ADVANCES IN BUSINESS ETHICS RESEARCH. ISBN: 978-9400741256



In this book we briefly review the importance of professional journals to the development of research fields, the use of citation counts as rough measures of article significance, the most frequently cited articles from the Journal of Business Ethics over the past 30 years and the most frequently cited articles over the past 10 years for the Journal of Business Ethics and Business Ethics Quarterly.

CONTRIBUCIONES ACADÉMICAS · ACADEMIC CONTRIBUTIONS

LIBROS Y CAPÍTULOS DE LIBROS · BOOKS AND BOOK CHAPTERS

MOYA, SOLEDAD (2013)

SOCIO ECONOMIC CONSEQUENCES OF IFRS IN VAN MOURIK, C & WALTON, W (ED), THE ROUTLEDGE COMPANION TO ACCOUNTING, REPORTING AND REGULATION. ROUTLEDGE, UK. ISBN:

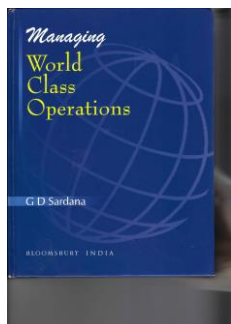


The debate about consequences of international accounting standards and the development of effects analysis is relevant these days. Since IFRSs have become the key for globalization in accounting regulation, the effects derived from their implementation are a necessary issue for analysis and there is a call for research in the subject. Regulators are aware of the need for conducting effects analysis of accounting standards and are introducing, in their due process, additional steps that consider effects analysis. For the particular case of IASB, already in 2008 they included in their Due Process Handbook a specific section entitled Impact Analysis where it is said that in forming its judgement on the evaluation of impact, the IASB will consider costs incurred by preparers and by users

and also the benefits of better economic decision making. The European Financial Reporting Advisory Group (henceforth EFRAG), together with the Accounting Standards Board (henceforth ASB) and some national standard setters issued a discussion paper on the necessity of conducting effects analysis of accounting standards. The questions discussed are if this effect analysis should be done, if yes then how they should be done and who should do them. Therefore the objective of this chapter is to outline a map of possible social and economic effects, many of them already intensively studied in the literature and some other where there is still a lot to be done, which may help us to understand and therefore, to advance, in the study of these effects.

VIARDOT, E. (2014)

TUI TRAVEL: COMBINING STRATEGY, OPERATIONS AND RISK MANAGEMENT TO ACHIEVING BUSINESS EXCELLENCE IN SARDANA J.G. (ED.), *MANAGING WORLD CLASS OPERATIONS*.. UNITED KINGDOM: BLOOMSBURY PUBLISHING. ISBN: 978-9384052041



TUI Travel is the leading European tour operator. The chapter highlights TUI Travel practices followed in achieving business excellence and reaching status of world class operations. It covers risk management concepts, areas of excellence, criteria of evaluation, societal concerns, and opportunities.

VIARDOT, E. (2013).

ACHIEVING MARKET LEADERSHIP WITH COLLABORATIVE INNOVATION: THE CASE OF IN TECHNOLOGY DRIVEN COMPANIES.. IN PFEFFERMAN,N; MINSHALL,T; MONTARA,L (EDS) *STRATEGY AND COMMUNICATION FOR INNOVATION* (PP. 293-314). GERMANY: SPRINGER. ISBN: 978-3642172229



In the last few years, there has been a major paradigm shift in the innovation process with the rise of a “collaborative innovation” process where an increasing proportion of innovative firms are now rely heavily on external support for innovation. Technology companies are at the forefront of this revolution and this chapter analyzes how those firms have dramatically modified their communication strategy within the innovation process. The priority is now on a “pull” communication strategy in order to get new ideas from different sources in the environment but there is also a change in the “push” communication strategy with the offering of open access technology in order to help external partners to develop complementary solutions. The collaborative innovation is also redefining the branding strategy for innovation, which has often been the favorite communication strategy of successful technology companies. Finally collaborative innovation is impacting the global commercialization strategy of innovative technology companies, another proven way to accelerate market dominance. The chapter concludes on the managerial implications of the new collaborative innovation trend with the dominant role of communication.

VIARDOT, E. (2014).

Marketing Technology Products and Services Using Key Concepts and Current Trends. In Mehdi Khosrow-Pour (Ed.), *Encyclopedia of Information Science and Technology*, Third Edition (pp. 735-745). USA: IGI Global. ISBN: 978-1466658882



Marketing has always been associated with the success of technology based company as ultimately a technology wins only when it has been largely adopted by the markets. After all, Marconi invented the technology for wireless communication at the end of the 19 th century , but it became very popular only in the 1920s when David Sarnoff, the president of RCA, imagined how the new technology could be applied to transmit music, news, and other kinds of entertainment. Marketers are facing the same challenges today when they have to put in the market a new information technology (IT) solutions. The first challenge is to find the category of customers who are ready to test and to adopt an innovative technology. Then another challenge is to accelerate the diffusion of the new technology in the market with the use of the various elements of the marketing mix. This chapter will first examine the key concepts which are shaping the marketing of technology based products and services. Then it will analyze the present status of marketing strategy employed for IT solutions by showing how customers segmentation and the marketing-mix has also to be adjusted to the peculiarities of technology based products and services. Finally, the chapter will discuss the emerging trends in marketing strategies.

PONTI, FRANC

“ENTREVISTA”

Revista Innovamas, 2/4/2014

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L’Econòmic, 23/11/2013

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L’Econòmic, 21/12/2013

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L’Econòmic, 18/1/2014

“ANEM AL CINEMA”

L’Econòmic, 15/2/2014

“EXERCICIS CREATIUS”

L’Econòmic, 15/3/2014

“LA MIRADA CREATIVA”

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“DESIGN THINKING”

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BORDANOVA, XAVIER; ROMAN, DAVID

“Retail” para “no retailers”: “go to market” para fabricantes de consumo”

Harvard Deusto Marketing & Ventas 118, 6-17.

CARENYS, JORDI; SALES, XAVIER

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DE LLANOS, EMMA

“ACLARANDO EL ROL DE HUMAN RESOURCES-BUSINESS PARTNER”

Capital Humano, nº286, abril 2014

DÍAZ, JORDI

“ESCUELAS DE NEGOCIOS: EL TAMAÑO NO SIEMPRE IMPORTA”

El Economista, 11/12/2013

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“MESURER PLUTÔT QUE COMPTER L’EFFICACITÉ DE VOTRE MARKETING”

La Revue des Marques, Octubre 2014, N°88, 36-40

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“LA FUENTE DE GENERACIÓN DE NUEVAS IDEAS”

El Economista, 11/2/2014

LLOP, RUBEN

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Catalunya Empresarial, Nº 243, 20-23.

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“MÉS TRANSPARÈNCIA FINANCERA”

ARA Emprenem, 24/11/2014

PARCERISAS, DAVID

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ARA Emprenem, 2/2/2014

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Harvard Deusto Business Review, 230, 58-65.

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Contabilidad y Dirección. ACCID, 15

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ARA Emprenem, 30/3/2014

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ARA Emprenem, 4/5/2014

SERRA, J.C; DOMINGUEZ, J

RESPONSABLE DE ‘MARKET ACCESS’: EL PROFESIONAL QUE OTORGA VALOR DIFERENCIAL AL MEDICAMENTO

Harvard Deusto Marketing y Ventas, 121, 34-39

VIARDOT, E

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“INVESTIGAR PARA ORIENTARNOS AL CLIENTE”

Harvard Deusto Marketing & Ventas, septiembre 2012

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“INVESTIGAR PARA ORIENTARNOS AL CLIENTE”

Harvard Deusto Marketing & Ventas, septiembre 2012

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36ª Jornada del Centro Español de Logística, (CEL),
Madrid, 20 May 2014

PONTI, FRANCO

"CREATIVE INTELLIGENCE: STRATEGIES TO
TRANSFORM IDEAS INTO RESULTS"

Global Leadership Conference AMBA (Association of
MBA's), Nantes, 6-9 February 2014

"INNOVACIÓN ORIENTADA A RESULTADOS"

Asociación para el Progreso de la Dirección (APD),
Palma de Mallorca, 19/2/2014

"NEUROCREATIVITAT"

UAB - Màster en Psicocreativitat, 10/3/2014

"LOS 7 MOVIMIENTOS DE LA INNOVACIÓN"

Universidad de Almería, 21/3/2014

"SI FUNCIONA, CANVIA-HO: ELS 7 MOVIMENTS DE LA
INNOVACIÓ"

Presentació del Pla de Fòrum ICR, Barcelona,
3/4/2014

"PRODUCTIVE CREATIVITY"

ACUP/UIIN (Barcelona, Centre per a la Recerca
Biomèdica), 23/4/2014

"7 ESTRATEGIAS DE CREATIVIDAD E INNOVACIÓN"

ASORIESGO (Medellín), Colombia, 28/7/2014

SAMBOLA, RAFA

"EVOLUCIÓN Y SITUACIÓN ECONÓMICA DE LA
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AEABALL, Barcelona 10/09/2013

"ALTERNATIVAS FINANCIERAS DE LAS OPERACIONES
CORPORATIVAS"

ACCID-EADA, Barcelona., 29/01/2014

"COMPETITIVIDAD DE LA EMPRESA INDUSTRIAL
CATALANA"

Austrian Business Circle, Barcelona, 27/5/2014

"ECONOMÍA Y EMPRESA ¿CAMBIO DE TENDENCIA?"

EADA-Aumni, Barcelona, 30/06/2014

SERRA, JUAN CARLOS

"LIDERANDO EQUIPOS DE COLABORADORES"

IV Foro COFAS, Asturias, 12/11/2013

"LA COMUNICACIÓN EN LA FARMACIA"

IV Jornada de Farmacia Activa. Ciclo de conferencias
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LLOP, R. AND GARCÍA-ARRIZABALAGA, I. (2014).

“IMPLEMENTING STRATEGIC CHANGES TO GENERATE SUSTAINABLE COMPETITIVE ADVANTAGE” IN *FIELD GUIDE TO CASE STUDY RESEARCH IN BUSINESS-TO-BUSINESS MARKETING AND PURCHASING; ADVANCES IN BUSINESS MARKETING & PURCHASING*. EMERALD GROUP PUBLISHING LIMITED. ISBN: 978-1784410803



This accessible field guide covers practical steps and contributes to behavioral theory by reporting intricate details on the strategies implemented by business-to-business firms within an inter-firm context. The coverage is deep, broad, and unique - the authors of the 14 papers all adopt the understanding that researchers need direct viewing - 'eyes-on-the-context' - that goes beyond the use of paper-and-pencil 5-point and 7-point survey items to achieve accurate descriptions of how decisions are made and progress achieved.

VIARDOT, ERIC (2014)

LOS PRINCIPIOS EXITOSOS DE LA DIRECCION DE EMPRESAS. EDITORIAL PROFIT. ISBN: 978-8415735953



Este libro expone detalladamente las principales estrategias que se pueden aprender de la experiencia de empresas supervivientes que han existido durante muchos años. Estrategias que son olvidadas con frecuencia por muchos directivos obsesionados con el beneficio a corto plazo. Es un libro dirigido a emprendedores, empresarios y directivos interesados en aprender a experiencias exitosas para conseguir empresas mejores y más sostenibles en el tiempo. El libro plantea metodologías prácticas y probadas que permiten la implantación de un modelo de dirección estratégica válido para cualquier organización.

ROMAN, DAVID (2014)

LOS MÓVILES Y LA SOCIEDAD DESDE UNA PERSPECTIVA COMERCIAL EN “SOCIEDAD DIGITAL. CLAVES PARA SOBREVIVIR AL CAMBIO Y TRIUNFAR”. ISBN: 878-8469537909



Los dispositivos móviles abren muchas posibilidades y a la vez muchas incógnitas sobre un futuro claramente dicotómico: los mismos consumidores se debatirán entre las ventajas de tener un sistema de pago cómodo y seguro siempre disponible y el de que sus compras queden registradas. Entre que las empresas conozcan sus hábitos de compra y el conseguir condiciones privilegiadas por la fidelidad a una marca. Entre dar sus datos para conseguir un importante descuento y permanecer confidenciales pero pagando un precio más alto por el mismo producto. Entre tener un producto al instante o esperar un par de días para tener en las manos el mismo producto a un mejor precio. El capítulo expone los 10 puntos en el proceso de compra en los que los dispositivos

móviles afectan a los procesos de compra.

CONTRIBUCIONES DE MANAGEMENT · MANAGEMENT CONTRIBUTIONS

LIBROS Y CAPÍTULOS DE LIBROS · BOOKS AND BOOK CHAPTERS

Trabajos de profesores asociados
NON-core faculty contributions:

COSTA PUJOL, R. (2013)

"THE CASE OF FLEXIBLE WORKING" IN *EVOLUTION OF INNOVATION MANAGEMENT*. PALGRAVE MACMILLAN. ISBN 978-0230368965



The role of the mobile worker is increasingly common in our workplaces. While mobility at companies has been traditionally linked to business profiles, directors or consultants who need to make trips to their business clients or abroad, mobile working is an option that is opening up to a large group of professionals. The increased use of information and knowledge professionals in companies and their needs and requirements to work more efficiently and productively creates different needs, not only for changes in the use of tools and work (where ICT, information and communications technology, become key), but also for the need for the organization and management of virtual teams, as well as changes in work areas and, ultimately, a new concept, flexible working. Beyond the concept of mobile work there is "flexible work," which means any change in the time or place in which work is carried out, and may include, for example, working from home, telecommuting, or working

"in mobility" therefore developing work independent of standard working hours or free time. Therefore, the term "flexible working" covers many more situations than the term "mobile work." Linked to this mobility, there are also workspaces in "third spaces," public spaces in cities where a worker can do part of his job in mobility, with minimum conditions to develop his activity: a place to sit, a table, an electrical outlet, an atmosphere of silence, and the technology to connect to Internet. Although the launch of this new way of working with a high degree of mobility implies inclusion (and dare we say, innovation) in three areas (spaces, personnel change management, and technology), this chapter focuses on the third aspect (ICT) with a superficial analysis with regard to new work spaces, and it discusses the role of change management.

DÍAZ-LLAIRÓ, AMPARO (2013)

EL TALENTO ESTÁ EN LA RED. EDITORIAL LID. ISBN 9788483564035



Explica las claves de esta transformación y las buenas prácticas que han de seguir empresas y candidatos para optimizar su presencia en la red y encontrar el mejor candidato unos y la mejor oferta otros.

GARRIGA, ELISABET; EADA-SERES (2013)

“QUE ES Y COMO MEDIR EL IMPACTO SOCIAL DE LOS PROGRAMAS RSE”

Este estudio pretende proporcionar un nuevo modelo de impacto social de los programas de RSE, basado en el enfoque de capacidades de Amartya Sen, premio Nobel de Economía. Supera los modelos actuales (estimaciones de ahorro y coste oportunidad indirectos del Social Return of Investment o BGM) y permite construir un índice cuantitativo comparativo anual, que mide la eficacia y eficiencia de los programas, y su impacto en la sociedad.

MASUDA, ALINE; ICSA (2014)

“DIFERENCIAS RETRIBUTIVAS HOMBRE-MUJER”

El estudio "Diferencias retributivas hombre-mujer" analiza la evolución de los salarios desde el inicio de la crisis y su impacto en hombres y mujeres y vuelve a constatar que las mujeres han sido las mayores perjudicadas por la crisis económica. El informe se ha elaborado a partir de una muestra que recoge datos salariales de más de 80.000 individuos empleados por cuenta ajena en España.

SAMBOLA, RAFA; EADA-CEPYME (2014)

“V DIAGNOSTICO FINANCIERO DE LA EMPRESA ESPAÑOLA 2013-2014”

Análisis de la situación económica y financiera de la empresa española y perspectivas 2014.

SAMBOLA, RAFA; EADA- AEBALL-UMPBALL (2013)

“EVOLUCIÓN Y SITUACIÓN ECONÓMICA DE LA EMPRESA ESPAÑOLA. COMPARATIVA CON EL CASO DE ALEMANIA, BÉLGICA Y FRANCIA”

El objetivo de este estudio es comparar la evolución que están teniendo nuestras sociedades mercantiles en estos últimos cuatro años y su comparativa con algunos países de la Unión Europea concretamente, Alemania, Francia y Bélgica. Se analizan las variables cualitativas y cuantitativas que pueden haber influenciado las diferencias significativas producidas.

BORDANOVA, XAVIER

"ABACUS (A) AND (B) : HOLDING ONTO ADDED VALUE IN HARD TIMES"

Abacus is a leading chain of stores that specialises in the books, toys and stationary categories and is targeted at a very general public of children and adults. The average surface area per point of sale is 800 m². Its positioning is in line with its status as a Cooperative and is strongly linked to providing added value to its members and purchasers: cultural, promotion and learning activities, careful product selection, broad publicising of information through its various publications and its website, collaboration and contribution of contents to hundreds of schools, etc. However, following the last Christmas campaign, the company's short and long term problems came to the fore. In the short term they needed to maintain their high share in the Spanish market which seemed to be very price oriented due to the drop in purchasing power that had brought on drastic reactions and low prices from competitors. In order to adequately address a whole series of issues they also needed to clarify what medium term impact these would have on their positioning, on their target public and on their value added products and services. In short, a flagship Cooperative that until now had grown by applying its successful recipes, and is now rethinking what it is, what it must do and for whom.

VIARDOT, ERIC

STRATEGIC MANAGEMENT OF INNOVATION AT SAP

This case study is set in 2014 and examines the innovation strategy of SAP, the largest global vendor of integrated management software for companies and organizations. After a short introduction which introduces SAP, the case study opens with a summary of SAP's major milestones over its 40 years of history. The following sections outline SAP's strategy and business model and present an overview of its products portfolio, solutions and services as well as its main customers and its marketing strategy. The case goes on to describe Sap's main competitors before moving on to address Innovation at SAP. This section begins by describing the various Research organizations at SAP, and then focuses on the SAP Labs with a detailed presentation of their organization, their operations, and the role of the Lab Directors. The case concludes by looking at the future challenges that the R&D structure is facing at SAP.

The case has been tested with MBA students in a course of corporate strategy where it can be used to analyze the different strategic choices involved in innovation. The case can also be used in specific Executive Programs dedicated to Innovation Management as a general introduction.

ABENGOA : SUSTAINING WORLDWIDE LADERSHIP IN THE SOLAR INDUSTRY

This case study is set in 2013 and describes the growth strategy of Abengoa which has become the global market leader in the Concentrating Solar Power (CSP) industry. The case firstly introduces the megatrends which are shaping the demand and offer of energy for the next 40 years with the increase of the share of non-fossil energy, mostly because of the need to tackle the global warming issue. The following section presents the main characteristics of the CSP solar industry with an overall presentation of the CSP industry value chain, a detailed analysis of the costs for CSP as well as a picture of the competitive landscape. The subsequent section gives an historical perspective of Abengoa strategy since its creation in the 80's, as a business unit of the giant Spanish construction company Abengoa to 2013. The last part of the case depicts the perspectives for the CSP industry whose main challenge is to be competitive with other alternative energy, fossil or renewable. The question is how those elements may have an influence on Abengoa strategy for market leadership..

The case has been tested with MBA students and works very effectively in a basic course of strategy where it can be used to teach industry analysis (especially with the importance of the overall political and governmental influences), as well as internal analysis(e.g., vertical integration, innovation as a capability for growth). The case is also valuable to illustrate the concept of industry lifecycle as the Renewable Industry is a very young industry. Finally the case can be used in specific Executive Programs dedicated to Energy where the finesses of Abengoa can be discussed with experienced professionals.

COSTA, JORDI

CONSTRUCCIÓN DE ESTRUCTURAS SALARIALES

SOLER, DAVID

LOS BLOGS EN LA ESTRATEGIA DE MARKETING DIGITAL

Un blog es una potente herramienta para mejorar el branding corporativo, posicionarse en el mercado y generar tráfico a una web o una tienda online. En esta nota técnica repasamos la terminología básica sobre los blogs, donde podemos conseguir un blog, las estrategias y usos principales que se les da y, por último, una introducción a algunos aspectos técnicos que son necesarios conocer acerca de cómo hacer que el blog funcione: los contenidos, la promoción de los artículos y las herramientas y funcionalidades internas que lo mejoran

EL MICROBLOGGING Y TWITTER

Twitter es una de las aplicaciones del entorno 2.0 de mayor éxito. Esta nota técnica nos ayuda a conocer Twitter tanto a nivel funcional como a nivel estratégico para que sea un apoyo a la estrategia de comunicación digital de la compañía. Desde conocer la terminología y las funcionalidades principales hasta la estrategia a seguir y las tácticas más usuales para tener éxito con nuestra cuenta.

- El pasado 7 de febrero, el Museo de Arte Contemporáneo de Barcelona (MACBA) acogió la primera edición de Comidart, una iniciativa organizada por la escuela de negocios EADA y la American School of Barcelona con el objetivo de recaudar fondos para proyectos de la ONG Mary's Meals en favor de la escolarización infantil. La compañía teatral El Tricicle y la periodista y presentadora Alejandra Prat se sumaron a este proyecto, que también contó con la colaboración y presencia de Xavier Bosch, director general de Inmigración de la Generalitat de Catalunya, y de Tanya C. Anderson, cónsul de los Estados Unidos en Barcelona. El objetivo de Comidart era recaudar fondos para la fundación Mary's Meals y trabajar en favor de la escolarización de niños y niñas sin recursos. Se trata de un nuevo concepto de evento cultural y solidario, ideado por los alumnos de EADA y de la American School of Barcelona, a través del cual se busca la colaboración de tres entidades educativas de diferentes características, que se unen en favor de una causa solidaria.
- Para dar voz a todos los empresarios que gestionan sus organizaciones desde la convicción y la acción ética, EADA colabora con el proyecto Barcelona Círculo Negocios Éticos (bcn è). Se trata de una iniciativa innovadora que pretende difundir ejemplos concretos de economía ética que engloba diversos sectores empresariales y que, además, son casos de éxito y de expansión empresarial. Además, nace con vocación de demostrar que la responsabilidad social corporativa (RSC) es clave para salir de la crisis actual y recuperar la confianza en los mercados y en la economía. Este proyecto se presentó el 12 de febrero en la sede de EADA en Barcelona con una conferencia enmarcada en el área de desarrollo directivo donde diferentes expertos explicaron casos de éxito, acto coordinado y moderado por David Escamilla. En concreto, el acto contó con la presencia de Joan Antoni Melé, Subdirector General de Triodos Bank, José María Torres, Director General de Numintec, Idili Lizcano, Director General de Alqvimia, Emili Rousaud, Director General de Factor Energía, Ramon Vila, Director de la Fundación Pimec, y Carme Gil, Directora del Programa PDD y Coordinadora del Departamento de Coaching en EADA.
- On 16th May the Best full Paper Award was presented to Dr. Soledad Moya for her paper "The competencies profile of online BMA graduates viewed from a job market perspective" (coauthored by M. Angels Fitó and M. Jesus Martinez (Universitat Oberta de Catalunya) at the BAFA Accounting Education Special Interest Group Annual Conference at the University of the West of England in Bristol.
- Cobre Las Cruces (Gestión Integral y Responsabilidad Social), Acciona (Formación y Desarrollo) e Iberdrola (Comunicación Interna), han sido las empresas galardonadas este año en la XVIII Edición de los Premios Capital Humano a la Gestión de Recursos Humanos. El acto de entrega se celebró el día 20 de mayo en la sede de ESADE con la asistencia de más de un centenar de directivos. Entre los miembros del Jurado figuraba Emma de Llanos, profesora de EADA.
- La profesora Soledad Moya (junto con María de Sol Calabor y Araceli Mora) recibieron la Mención ASEPUC por su comunicación titulada "Los juegos de simulación como herramienta de enseñanza/aprendizaje en la educación superior: evidencia empírica" presentada en el área temática Docencia de la Contabilidad del XIV Encuentro de Profesores Universitarios de Contabilidad, celebrado en Murcia del 11 al 13 de junio.
- The 13TH International Conference of The Society For Global Business & Economic Development was celebrated this year at the Unniversità Politecnica Delle Marche in Acona, Italy, from 16-18th July 2014. On 16th July took place the award ceremony for the Best Paper Award in honor of Professor Emeritus Martin Rahe, profesor of the Business Policy & Economics Department at EADA who died in January.



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Aragó, 204 | 08011 Barcelona
T. +34 934 520 844 | F. +34 933 237 317
info@eada.edu | www.eada.edu



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