

Índice / Content

PRODUCCIÓN ACADÉMICA · ACADEMIC PRODUCTION

Revistas · Journals 3-9

Conferencias y seminarios · Conferences and Seminars 10-11

Libros y capítulos de libros · Books and Book Chapters 12-14

PRODUCCIÓN ORIENTADA A LA PRÁCTICA · PRACTICE-ORIENTED PRODUCTION

Artículos y revistas · Reviews and Magazines 16-18

Estudios e informes · Studies and Reports 19

DESARROLLO PEDAGÓGICO · PEDAGOGICAL DEVELOPMENT

Casos · Cases 20-21

Notas técnicas · Technical Notes 22

Noticias Institucionales · Institutional news 23

Revistas · Journals

COHANIER, B., BAKER, C. R. (2023)

PATERNALISM AS A LONG-TERM STRATEGY OF A MANAGEMENT CONTROL SYSTEM. *ACCOUNTING, AUDITING & ACCOUNTABILITY JOURNAL*, 36 (5), 1249-1273. <https://doi:10.1108/aaaj-02-2020-4446>

The purpose of this paper is to trace the evolution of paternalism as a long-term component of a management control system (MCS) in a multi-national business enterprise. The authors used a historical methodology involving the collection and evaluation of both primary and secondary data. Annual reports of Michelin (2009–2021) were also analysed to trace the evolution of the MCS towards corporate social responsibility (CSR). This research traces the evolution of Michelin's Paternalistic MCS from “Traditional Paternalism” to “Welfare Paternalism”, “Managerial Paternalism” and “Libertarian Paternalism” thereby leading the way to CSR. The findings indicate that the evolution of the MCS revealed “Managerial Paternalism” as a specific type of paternalism and an important component of the “Personnel and Cultural Controls” (Merchant and Van der Stede, 2018, p. 95) at Michelin. Many multi-national companies began as family-owned and controlled firms (e.g. Ford, Toyota, Fiat, Renault, Tata) and they often employed paternalistic MCSs during their early development (Newby, 1977; Perrot, 1979; Colli, 2003). Such MCSs have been seen as being anachronistic and are often abandoned as the family-owned enterprise grows into a multi-national company (Casson and Cox, 1993; McKinlay et al., 2010). The research challenges this assertion and demonstrates how aspects of a paternalistic MCS can survive in a multi-national business enterprise. With respect to practical implications, this research shows that paternalism can still be a component of an MCS in a multi-national enterprise. Using a historical approach, this research addresses a gap in the prior literature regarding the variations and persistence of paternalism in companies. In the case of Michelin, the authors investigate the evolution of its paternalistic MCS from a traditional form to an emphasis on CSR.

COHANIER, B., BAKER, C. R., CAPPELLETTI, L. (2023)

SOBRIÉTÉ ET COÛTS CACHÉS. *TO APPEAR IN ENTREPRISE & SOCIÉTÉ*.

Our paper concentrates on the fact that sustainability / energy sobriety applied to companies aims for social (well-being at work), economic (sustainable performance) and ecological (energy sobriety) progress. However, its management through the classic accounting system raises issues leading to strategies for reducing only visible costs (e.g., purchases, personnel, etc.) which shrink human activity. The non-accounting method of hidden cost-performance avoids this pitfall by reconciling sustainability and energy sobriety and the development of human activities.

COLL MORELL, J. M. (2022)

A BIOMETRIC SYSTEMS METHOD TO ORGANIZATIONAL SUSTAINABLE DEVELOPMENT AND HARMONY: THE ZEN BUSINESS MODEL. *SYSTEMS RESEARCH & BEHAVIORAL SCIENCE*, 39 (2), 1-12. <https://doi.org/10.1002/sres.2916>

In a global knowledge and socioeconomic system dominated by the Western worldview, this paper introduces, from a practical point of view, the Zen Business Model. This is an emerging systems approach grounded on ancient Eastern wisdom that explores the symbiotic relationship between Taoism and Buddhism applied to organizational sustainable development and transformation. The model brings a universal and natural understanding of the organization as a living system whose value generating behaviour biomimics the natural cycles of transformation explained in Taoist systems theories. By doing so, the paper argues, on one hand, that business organizations can learn from nature-based Eastern systems approaches as a way to increase their positive contribution to society, the environment and the economy. And, on the other hand, it explains the five corporate stars and its value dynamics as a principles-based pathway to sustainable transformation.

BIANCHI, C., DEVENIN VERA, V., REYES, V. (2022)

AN EMPIRICAL STUDY OF CONSUMER PURCHASE INTENTION FOR RESPONSIBLE ENTERPRISES IN CHILE. *JOURNAL OF ENVIRONMENTAL PLANNING AND MANAGEMENT*, 65(1), 105-125.
<https://doi.org/10.1080/09640568.2021.1879032>

Although there have been many studies on responsible enterprises, they have been mostly conducted in high-income societies and focused on organizational issues. Scant research has addressed consumer preferences for responsible enterprises, particularly in less developed regions. This study addresses this gap by examining the antecedents of consumer purchase intentions for products and services from responsible enterprises in Chile, a Latin American country. Drawing on the theory of planned behavior (TPB), a conceptual model is developed, and hypotheses are tested with structural equation modeling (SEM). Data was collected from 200 Chilean consumers of B-Corps, a type of responsible enterprise. The findings reveal four main drivers that are related to consumers' intention to purchase from responsible enterprises in Chile: (1) consumer attitude toward purchasing from responsible enterprises, (2) perceived behavioral control, (3) consumer involvement in responsible enterprises, and (4) consumer environmental consciousness. These results show that the main drivers of purchase intention for these firms are mostly related to consumer personal values and intrinsic motivations of being responsible with society and the environment. The findings of this study offer valuable insights to the literature on environmental management and are also useful for managers of responsible enterprises, B-Corps and public policymakers.

DEVENIN VERA, V., BIANCHI, C. (2022)

TRAJECTORIES TOWARDS A VOLUNTARY SIMPLICITY LIFESTYLE AND INNER GROWTH. *JOURNAL OF CONSUMER CULTURE*, 23 (3). <https://doi.org/10.1177/14695405221122065>

Although there is an increase in research on different aspects of voluntary simplicity (VS), there is less understanding of the trajectories that individuals follow when adopting a voluntary simplicity lifestyle, and how transitioning to this lifestyle relates to inner growth. The aim of the paper is to examine the role of inner growth on differentiating voluntary simplicity from other lifestyles. We draw on the framework of resonance by Rosa (2019) Resonance. A sociology of our relationship to the world. Cambridge, UK: Polity Press, who claims the need to move from a state of permanent search for material resources, to develop a resonant relationship with the world. Resonance is a way of relating to the world, where individuals and the world mutually affect each other in an interactive way. Seventeen in-depth interviews were held with voluntary simplifiers living in Chile. The findings propose a model that identifies three different trajectories that people follow to achieve a voluntary simplicity lifestyle and the implication for inner growth as a result of more resonant relationships with the world.

HAVERLAND, S., HALKIAS, D., DIAZ MARTIN, J. (2023)

CRITICAL SUCCESS FACTORS FOR RESKILLING AND UPSKILLING ENGINEER LEADERS IN CUSTOMIZED EXECUTIVE EDUCATION PROGRAMS: AN INTEGRATIVE LITERATURE REVIEW. *TO APPEAR IN SSRN*.
<http://dx.doi.org/10.2139/ssrn.4434273>

Sparse research on customized executive education programs leaves a gap in the literature on the critical success factors for reskilling and upskilling engineers in leadership development. This integrative literature review aimed to describe the critical success factors needed in customized executive education programs for reskilling and upskilling engineers in leadership development. Three conceptual models framed this study: Rottmann et al.'s concept of engineering leadership, Fung's concept of reskilling and upskilling the workforce, and Retana and Rodriguez-Lluesma's concept of customized executive programs. This study contributes to professional practice by identifying the critical success factors for reskilling and upskilling engineers in leadership development to support their midcareer transitions and ensure livelihoods amidst disruptive global events.

DIAZ MARTIN, J. (2022)

INNOVATIVE EXECUTIVE EDUCATION PROGRAMS FOR IN-HOUSE EMPLOYEE RESKILLING/UPSKILLING: THE CASE OF THE BAYER ACTIVE LEADERSHIP PROGRAM IN PARTNERSHIP WITH EADA BUSINESS SCHOOL. *INTERNATIONAL JOURNAL OF TEACHING AND CASE STUDIES*, 13 (3), 259-280. <https://doi.org/10.1504/ijtcs.2022.129956>

The problem is that most of the 16,000 business schools operating across the globe today lack the knowledge and preparation needed to forge business school-industry partnerships. A literature gap exists on how business schools can provide reskilling and upskilling executive education that partners with the industry to meet the changing workforce's employability skill gaps. The purpose of this embedded, single-subject case study is two-fold: 1) describe through an exploratory case study the knowledge and preparation needed for a robust business school-industry partnership for a tailored executive education program; 2) to offer practice and policy recommendations on strengthening the business school-industry partnership bond in reskilling/upskilling in-house workforces. This study applies an archival data collection method (Yin, 2017) to describe and investigate the Bayer Active Leadership Program's development in partnership with EADA Business School presented through the lens of an innovative executive education ecosystem model grounded in concepts defined within disruptive innovation theory.

DIAZ MARTIN, J., HALKIAS, D. (2022)

E-HEALTHCARE SERVICE INNOVATION AT SALUDABIERTA: A TEACHING CASE STUDY ON IMPROVING ACCESS TO HEALTHCARE IN PERU. *TO APPEAR IN SSRN*. <http://dx.doi.org/10.2139/ssrn.4206533>

The present teaching case study is about SaludAbierta, a newly created e-pharmacy venture of the Salud Group, a private healthcare provider based in Peru. SaludAbierta was launched in Perú in February 2021 as a strategic building block of the Salud Group's vision and ecosystem to access millions of users through a convenient e-pharmacy. Ana Marin spent more than ten years in multinational corporations operating in the fast-moving consumer goods (FMCG) industry and was called in July 2021 to join SaludAbierta as the Venture CEO. Ana believed that the real opportunity for the company lay not on digitizing its current services but on giving access -at a scale- to the 24 million people in Peru whom today had no access to medical treatment and a healthcare system regularly. Ana had one week to prepare for the Salud Group Steering Committee meeting and map out a business plan to meet Salud Abierta's telemedicine business goal.

This teaching case can encourage students to learn aspects of business strategy, disruptive innovation, and diffusion of innovations via Ana's dilemmas. Ana has to persuade the Salud Group Steering Committee that they can target the 75% of Peruvians who are non-consumers of the healthcare industry by breaking the wealth barrier by decreasing the prices drastically through generic medicines. This move would require a significant drop in gross margins and a radical reduction in many cost structure elements. Ana thought, however, that she could still make a profit by increasing sales volume dramatically within a large-sized target base of consumers. The teaching notes present possible answers to support the learning objectives. This case study's potential audience is MBA students attending entrepreneurship and innovation management courses. The case study might also benefit students in leadership, organizational behavior, technology innovation, and healthcare administration courses.

DIFRANCESCO, R. M., MEENA, P., KUMAR, G. (2022)

HOW BLOCKCHAIN TECHNOLOGY IMPROVES SUSTAINABLE SUPPLY CHAIN PROCESSES: A PRACTICAL GUIDE. *OPERATIONS MANAGEMENT RESEARCH*, 16, 620-641. <https://doi.org/10.1007/s12063-022-00343-y>

Blockchain technology has rapidly grown in the last decade and supply chain management has started to emerge as one of its possible fields of application. Blockchain is estimated to have a transformative impact and potentially transform and disrupt supply chains. However, despite recognizing its enormous opportunity, there is still an incomplete, dispersed, and fragmented knowledge of blockchain applications beyond cryptocurrencies. Very few business people still deeply understand how blockchain works and how it can concretely benefit supply chains. This paper contributes to closing this gap, providing a holistic approach to analyzing blockchain technology's applications and benefits in supply chain management. This study aims to support academics and practitioners in adopting a

holistic perspective and realizing the potential this technology can offer in different areas of the supply chain, its managerial impact, challenges, and limitations. A "closed-loop" value chain perspective is adopted to analyze the benefits at each core process of the supply chain, from sourcing to final customer and reverse logistics. This paper conducts qualitative research using case studies analysis based on secondary data. Further, it builds a theoretical framework for blockchain-enhanced supply chain performance based on the results of the qualitative research. Finally, the paper discusses the major drawbacks and barriers to blockchain implementation, which help managers evaluate its real net benefits.

EVANGELIDIS, I., GUNADI, M. (2023)

HOW ELICITATION PROCEDURE SHAPES BELIEFS ABOUT OTHERS' AFFECTIVE RESPONSES TO ACTION AND INACTION. *TO APPEAR IN PERSONALITY AND SOCIAL PSYCHOLOGY BULLETIN*. <https://doi.org/10.1177/01461672231175958>

Humans have long pondered the distinction between action and inaction. Classic work in social sciences provides evidence that most people believe that others experience higher levels of affect when they obtain the same outcome through action as opposed to inaction. In this paper, we theorize that people's attributions of affect to identical outcomes resulting from action versus inaction are largely constructive in nature, such that they heavily depend on the elicitation procedure. Seven preregistered studies demonstrate that most individuals cease to attribute greater affect to identical outcomes resulting from action as opposed to inaction when it is made possible—or salient—that they can state that action and inaction are associated with equal levels of affect. Consequently, the present studies suggest that researchers can reach different conclusions about participants' general proclivity to attribute greater affect to identical outcomes resulting from action (vs. inaction) depending on how participants' beliefs are measured.

GUNADI, M., EVANGELIDIS, I. (2023)

HOW PRICE CHANGES INFLUENCE CONSUMERS' BUYING DECISIONS. *HARVARD BUSINESS REVIEW*. <https://hbr.org/2023/01/research-how-price-changes-influence-consumers-buying-decisions>

Whether on retailers' own platforms or through third-party price tracking services, today's consumers often have access to detailed information regarding changes in a product's price over time. But how does this visibility influence their purchasing decisions? Through a series of studies, the authors found that buyers are more likely to buy now if they see a single large price decrease or a series of smaller price increases, because they'll assume that the price will go up if they wait. Conversely, they're more likely to hold off on buying if they see a single large price increase or a series of smaller decreases, because they'll assume the price will fall. As such, they argue that sellers should consider this effect when pricing their products, while buyers should recognize and question this natural tendency — to expect price streaks to continue and single large changes to reverse — before acting on it.

GUNADI, M., EVANGELIDIS, I. (2022)

THE IMPACT OF HISTORICAL PRICE INFORMATION ON PURCHASE DEFERRAL. *JOURNAL OF MARKETING RESEARCH*, 59 (3), 623-640. <https://doi.org/10.1177/00222437211060359>

In this article, the authors examine how historical price information influences consumers' decision to defer a purchase. They focus on two aspects of historical price information: the direction and the frequency of past price changes. The authors advance a theoretical framework postulating that the interaction between these two factors shapes consumers' decisions to buy now versus later. Controlling for the total magnitude of price changes, the authors propose that consumers are more likely to defer purchase when the price of the product has previously increased compared with when the price has decreased. Importantly, the authors hypothesize that this effect is more pronounced when consumers observe a single large change in price (e.g., a decrease of \$100 vs. an increase of \$100) compared with when they observe multiple smaller changes that establish a trend (e.g., four decreases of \$25 vs. four increases of \$25). The authors argue that these effects are driven by differences in consumers' expectations about future prices. They test their predictions, as well as two moderators of the proposed effects—

the monotonicity and the timing of price changes—in six well-powered preregistered experimental studies (N = 5,713) using both hypothetical and actual purchases.

FORTE, S., LOVRETA, L. (2023)

CREDIT DEFAULT SWAPS, THE LEVERAGE EFFECT, AND CROSS-SECTIONAL PREDICTABILITY OF EQUITY AND FIRM ASSET VOLATILITY. *JOURNAL OF CORPORATE FINANCE*, 79. <https://doi.org/10.1016/j.jcorpfin.2022.102347>

Leverage represents both a fundamental component of equity volatility and a long-run selection variable. Based on this premise, we investigate the influence of leverage on the long-run cross-sectional predictability of future realized equity volatility. Leverage makes equity volatility significantly less predictable than underlying firm asset volatility, a result that is robust to different predictors of future realized volatility: credit default swap implied, historical, and option implied volatility. A simple model of optimal capital structure, wherein companies maximize tax benefits subject to a common maximum default probability (minimum credit rating) target, helps explain this finding.

PATRUCCO, A.S., LUZZINI, D., KRAUSE, D. AND MORETTO, A.M. (2023)

WHAT IS THE RIGHT PURCHASING STRATEGY FOR YOUR COMPANY? THE FIT BETWEEN STRATEGIC INTENT, STRATEGIC PURCHASING AND PERCEIVED ENVIRONMENTAL UNCERTAINTY, *INTERNATIONAL JOURNAL OF PHYSICAL DISTRIBUTION & LOGISTICS MANAGEMENT*, VOL. 53, (9), 1043-1072. <https://doi.org/10.1108/IJPDLM-07-2021-0286>

The authors empirically examine purchasing strategy typologies based on strategic intent (i.e. competitive priorities) and practices used to achieve these priorities. The authors further investigate the implementation conditions of such strategies based on perceived uncertainty and strategic purchasing. The authors utilize case study data from 11 international service and manufacturing firms with global supply chains. Each company was profiled based on the level of perceived environmental uncertainty, the characteristics of strategic purchasing, the use of relevant purchasing practices and its ability to create value through purchasing. The study findings show that four purchasing strategy types exist: Purchasing Rationalization, Supply Base Optimization, Purchasing as a Service and World-Class Supply Base Management. Lower levels of perceived environmental uncertainty favor the adoption of rationalization strategies (i.e. Purchasing Rationalization and Supply Base Optimization), while increased uncertainty leads companies to switch to relationship-focused strategies (i.e. Purchasing as a Service and World-Class Supply Base Management). Further, that specific components of strategic purchasing (i.e. strategic planning, maturity, status and report level) enable the successful implementation of different strategy types. This research contributes to the existing literature by outlining the different types of purchasing strategies and the external and internal factors that need to be considered to achieve strategic alignment and value creation in purchasing, and by classifying purchasing strategy types at the functional level based on empirical evidence.

MANGANELLI, A. G. (2023)

PAY-FOR-DELAY SETTLEMENTS AND PATENT EXPANSION PRACTICES. *INFORMATION ECONOMICS AND POLICY*, 64. <https://doi.org/10.1016/j.infoecopol.2023.101044>

Pay-for-delay (reverse payments) settlements and patent expansion practices (PEP), such as preemptive patenting, product hopping and evergreening, have been criticized for their potential anticompetitive effects. This paper shows that reverse payments and PEP are strategic substitutes and, when the information over the patents' strength is asymmetric and patents' strength is endogenous, a ban on reverse payments may reduce consumer surplus. This effect is stronger the more generic competition reduces industry profits. When the cost of using PEP is sufficiently high, a ban on reverse payments is optimal, otherwise it is optimal to allow reverse payments at the minimal level consistent with the originator not engaging in PEP. Results are qualitatively robust to allowing PEP to increase patent quality and consumer surplus.

MANGANELLI, A. G. (2023)

CARTEL PRICING DYNAMICS AND DISCOUNT FACTOR UNCERTAINTY. *FINANCE RESEARCH LETTERS*, 56. <https://www.sciencedirect.com/science/article/abs/pii/S1544612323004221>

The gradual rise of prices is reported in vast evidence of the cartel literature. This paper characterizes cartel pricing dynamics in a duopoly when the discount factor of one firm is private information. Raising prices gradually helps the common information firm to reduce the incentives to deviate of the private information firm and increases the probability that both firms get higher continuation profits. There exist parameter sets where it is optimal for both firms to raise prices gradually instead of setting the maximal price immediately.

MASUDA, A. D., SORTHEIX, F. M., HOLTSCHLAG, C., MORALES, C. (2023)

WHEN GENDER IS MORE LIKELY TO PREDICT PAY VIA SELF-ENHANCEMENT VALUES AND WORKING HOURS: THE ROLE OF A COUNTRY'S LEVEL OF GENDER INEQUALITY. *APPLIED PSYCHOLOGY: AN INTERNATIONAL REVIEW*. <https://doi.org/10.1111/apps.12467>

Building upon situational strength and biosocial constructionist theories, we test the indirect effect of gender on pay via self-enhancement values and working hours. We also examine the moderating role of country-level inequality on that mediated link. The results of multilevel regressions with 16,352 respondents nested in 28 European countries support the hypotheses that men are more likely to prioritise self-enhancement values, to work more hours than women and consequently receive higher earnings. The indirect effect of gender on pay via self-enhancement values and working hours was stronger for gender-equal countries. The link between gender and working hours was moderated by country-level inequality. In gender-equal countries, the differences in working hours for men and women were larger than in gender-unequal countries. We discuss the implications of our findings for creating policies that promote gender equality in salary.

PONTI ROCA, F. (2022)

¿HAY VIDA MÁS ALLÁ DE LOS ORGANIGRAMAS? NUEVAS ESTRUCTURAS ORGANIZATIVAS PARA UNA ÓPTIMA INNOVACIÓN. *REVISTA CIENTÍFICA CMDLT*, 16(1). <https://doi.org/10.55361/cmdlt.v16i1.194>

Desde tiempos inmemoriales los habitantes de este planeta hemos tenido una clara tendencia a organizarnos siguiendo una pauta más o menos jerárquica. No es el objeto de este escrito analizar las causas, ni siquiera indagar en los orígenes de tal manera de proceder. Pensadores como Ken Wilber o, en el terreno de la gestión de empresas, Gary Hamel, han analizado en profundidad el fenómeno y sus implicaciones. El objeto de este texto es preguntarnos si dicha forma de organización sigue vigente y, en paralelo, cuestionar su viabilidad de futuro.

SALES PARDO, X. (2023)

LA TARIFICACIÓN INTERNA DEL CARBONO, UNA INICIATIVA PARA LA SOSTENIBILIDAD. *HARVARD DEUSTO BUSINESS REVIEW* (333), 20-28. <https://www.harvard-deusto.com/la-tarificacion-interna-del-carbono-una-iniciativa-para-la-sostenibilidad>

Poner precio a las emisiones de gases de efecto invernadero es una de las herramientas financieras que se pueden utilizar para combatir el cambio climático. ¿Qué enfoques existen al respecto? Ya sea mediante regulación gubernamental o como iniciativa de las propias empresas, incorporar el coste del carbono al análisis económico de las organizaciones crea un importante incentivo para reducir las emisiones nocivas y luchar contra el calentamiento global.

RUEFF-LOPES, R; SAYERAS, J; VELASCO MORENO, F. (2023)

EXAMINING THE MOTIVATIONS UNDERLYING INTERNATIONAL STUDENTS' MIGRATION BEHAVIORS: THE CASE OF MASTER'S STUDENTS IN SPAIN. *JOURNAL OF INTERNATIONAL MIGRATION AND INTEGRATION*. <https://doi.org/10.1007/s12134-023-01072-2>

This study aims to examine the motivations that international graduate students have to either migrate or return home after completing their master's degree in Spain, one of the most important, and yet under-researched host countries in the international European education arena. We conducted semi-structured interviews with 63 international students graduated in a business field of a top-tier highly international private university. Through thematic analysis we extracted 113 themes, 70 from the group that decided to migrate and 43 from the group that decided to return to their home country. These themes were classified under 13 motivation categories, 5 of them being work-related and 8 non-work-related, thus resulting in a 2x2 factor model. Work-related motivations to migrate included the perception of better career opportunities and the desire to work for an ideal company. Salary played a limited role. Non-work-related motivations to migrate included having a global identity, which to our knowledge has not been identified before, and not returning home for political reasons. Work-related motivations for returning included not seeing job opportunities abroad and seeing higher job opportunities in the home country. Non-work-related motivations for returning included the pandemic, personal motivations and mobility restrictions. Results from this case study bring new insights about the phenomenological motivations of this population for deciding whether to pursue an international career or not and can therefore help professionals like policy makers and career advisors to develop and implement appropriate measures to support their decisions.

Conferencias y seminarios · Conferences and Seminars

Conferencias académicas:

COHANIER, B., BAKER, C. R., CAPPELLETTI, L. (2023)

Socially responsible sobriety and hidden costs. France: 23rd AOM - ODC Section - International Conference and Doctoral Consortium.

COHANIER, B., BAKER, C. R. (2023)

Genesis and Evolution of the Bill of Exchange between the 12th and the 18th centuries in Europe. Lyon: 44th Annual Congress of the Association Francophone de Comptabilité.

COHANIER, B., BAKER, C. R., CAPPELLETTI, L. (2023)

Sobriété et coûts cachés. FRANCE: 44th Annual Congress of the Association Francophone de Comptabilité.

COHANIER, B., BAKER, C. R., CAPPELLETTI, L. (2023)

Sustainability and Hidden Costs. FRANCE: Civic Pact Colloquium at the CNAM (Conservatoire National des Arts et Métiers) Paris.

DIFRANCESCO, RITA (2023)

Inventory optimization in an omni-channel environment; IPSERA 32nd Conference of the International Purchasing and Supply Education and Research Association; Spain

Linking secondary plastics suppliers and consuming companies: The Role of Purchasing; IPSERA 32nd Conference of the International Purchasing and Supply Education and Research Association; Spain

LOVRETA, L., (2022)

Credit Default Swaps, the Leverage Effect, and Cross-Sectional Predictability of Equity and Firm Asset Volatility

CREDIT 2022, Long Run Risks, Venice, Italy.

LUZZINI, DAVIDE (2023)

Platform Thinking for Supplier Relationship Management. IPSERA.

Strategic purchasing impact on sustainability performance: The missing links of supplier integration and supply base complexity. IPSERA

The effect of institutional pressures on supplier sustainability: A multi-tier analysis in the textile and apparel industry. IPSERA

SALES PARDO, X., COHANIER, B. (2022)

La Silicon Valley revisite le paternalisme. Université Lyon III - ISEOR Fall Conference.

WOLNY, JULIA (2023)

Beyond Tactics: Towards Sustainable Communication Strategy, FACTUM Conference, Pisa, Italy

How to bring Space Research to Collaboration for Innovation, EuroSpace Hub Panellist, Ibiza, Spain

Libros y capítulos de libros · Books and Book Chapters

CARENYS FUSTER, J. (2023)

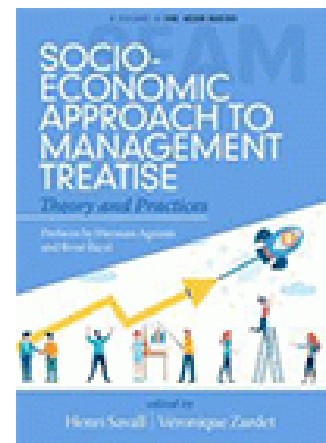
AGUA Y RECURSOS MARINOS (ESRS E3) IN ACCID (ED.) *NORMAS DE INFORMACIÓN SOBRE SOSTENIBILIDAD CORPORATIVA. IN PRESS.*

LA SOSTENIBILIDAD RELACIONADA CON EL AGUA CUBRE LA RELACIÓN DE LA EMPRESA CON EL AGUA, TANTO EN SUS PROPIAS ACTIVIDADES COMO EN SU CADENA DE VALOR (AGUAS ARRIBA O AGUAS ABAJO), EN TÉRMINOS DE IMPACTOS, RIESGOS Y OPORTUNIDADES Y CÓMO ABORDA LA EMPRESA ESTOS PROBLEMAS. ESTO SE REFIERE FUNDAMENTALMENTE A CUANTA AGUA (Y DONDE) SE CONSUME PARA LAS ACTIVIDADES, PRODUCTOS Y SERVICIOS DE LA EMPRESA Y CUÁLES SON LOS IMPACTOS QUE SOBRE EL AGUA CAUSA LA EMPRESA. TAMBIÉN COMPRENDE LA EXPOSICIÓN DE LA EMPRESA A LOS RIESGOS RELACIONADOS CON EL AGUA.

EN ESTE CAPITULO SE EXPONE LA NORMA ESRS E3, QUE ESTABLECE LOS REQUISITOS DE DIVULGACIÓN RELACIONADOS CON LAS AGUAS SUPERFICIALES, SUBTERRANEAS Y LOS RECURSOS MARINOS. EL OBJETIVO DE ESTA NORMA ES PERMITIR A LOS USUARIOS DE LOS INFORMES DE SOSTENIBILIDAD ENTENDER CÓMO LA EMPRESA AFECTA A LOS RECURSOS HÍDRICOS Y MARINOS, EN TÉRMINOS DE IMPACTOS MATERIALES POSITIVOS Y NEGATIVOS, REALES O POTENCIALES, DAR A CONOCER QUÉ ACTUACIONES HA LLEVADO A CABO LA EMPRESA PARA PREVENIR O MITIGAR LOS IMPACTOS NEGATIVOS SOBRE LOS RECURSOS HÍDRICOS Y MARINOS, Y TAMBIÉN INFORMAR EN LO QUE SE REFIERE A LA REDUCCIÓN DEL CONSUMO DE AGUA. IGUALMENTE, SE INFORMA SOBRE LOS RESULTADOS DE ESTAS ACTUACIONES Y DE CÓMO LA EMPRESA ESTÁ CONTRIBUYENDO A LOS OBJETIVOS DEL PACTO VERDE EUROPEO PARA EL AIRE Y AGUA LIMPIAS, UN SUELO SALUDABLE Y LA BIODIVERSIDAD.

COHANIER, B., BAKER, C. R. (2023)

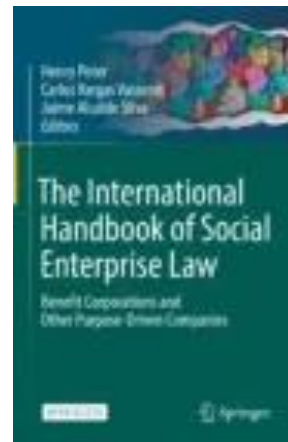
SOCIO-ECONOMIC APPROACH TO MANAGEMENT TREATISE: THEORY AND PRACTICES. IN IAP (ED.), *ORGANIZATIONAL THEORY EARLY DEVELOPMENTS: LOCATING THE SEEDS OF SOCIO-ECONOMIC APPROACH TO MANAGEMENT (SEAM)*. U.S.A.: INFORMATION AGE PUBLISHING. [HTTPS://WWW.INFOAGEPUB.COM/PRODUCTS/SOCIO-ECONOMIC-APPROACH-TO-MANAGEMENT-TREATISE](https://www.infoagepub.com/products/socio-economic-approach-to-management-treatise)



NORMAND, J., DEVENIN VERA, V. (2023)

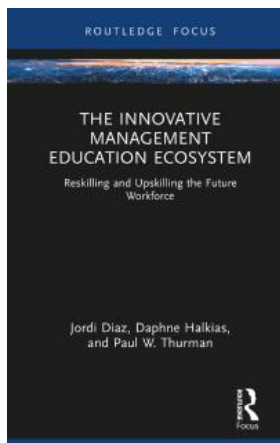
REAL-WORLD LESSONS ON STAKEHOLDER CAPITALISM: HOW B LAB AND B CORP MOVEMENT CATALYZE CHANGE IN SOCIETY. IN: PETER, H., VARGAS VASSEROT, C., ALCALDE SILVA, J. (EDS) THE INTERNATIONAL HANDBOOK OF SOCIAL ENTERPRISE LAW. SPRINGER, CHAM. [HTTPS://DOI.ORG/10.1007/978-3-031-14216-1_17](https://doi.org/10.1007/978-3-031-14216-1_17)

B LAB STARTED IN 2006, DEVELOPING STANDARDS, A LEGAL FRAMEWORK AND CERTIFICATION TO TAKE INTO ACCOUNT ALL STAKEHOLDERS FOR BUSINESSES THAT WANTED TO BE NOT ONLY THE BEST IN THE WORLD BUT ALSO THE BEST FOR THE WORLD. THE OBJECTIVE WAS FINDING A WAY TO HARNESS CAPITALISM'S POSITIVE ELEMENTS WHILE ALSO PROTECTING INDIVIDUALS AND SOCIETY FROM ITS NEGATIVE ASPECTS AND, AT THE SAME TIME, HELPING SCALE BUSINESSES WHILE REMAINING TRUE TO THEIR SOCIAL OR ENVIRONMENTAL MISSION AND CREATING A CREDIBLE SYSTEM OF SOCIAL AND ENVIRONMENTAL TRANSPARENCY AND ACCOUNTABILITY TO ENGAGE CONSUMERS. FIFTEEN YEARS LATER, B LAB AND THE B CORP MOVEMENT ARE CONSIDERED RELEVANT ACTORS IN THE PURPOSE ECOSYSTEM, WHICH ARE ACTIVELY CREATING FAVORABLE FRAMINGS, SYSTEMS, POLICY CHANGE, AND INFRASTRUCTURES TO SUPPORT THE DEVELOPMENT OF PURPOSE-DRIVEN BUSINESSES. B LAB CONSIDERS THAT BUSINESSES CAN ACT AS A STARTING POINT TO CATALYZE SYSTEMIC CHANGE, GIVEN THEIR DIRECT RELATIONSHIP WITH MULTIPLE STAKEHOLDERS WITHIN THE ECONOMIC SYSTEM AND SOCIETY AT LARGE IN ORDER. THIS CHAPTER PRESENTS B LAB'S THEORY OF CHANGE AND HOW IT IS DEVELOPING ITS CORRESPONDING GLOBAL STRATEGIES IN PRACTICE.



DIAZ MARTIN, J., HALKIAS, D., THURMAN, P. W. (2022)

THE INNOVATIVE MANAGEMENT EDUCATION ECOSYSTEM. RESKILLING AND UPSKILLING THE FUTURE WORKFORCE. IN ROUTLEDGE FOCUS (ED.) ISBN: 9781032312217



WITH THE WORLD IN THE MIDST OF THE FOURTH INDUSTRIAL REVOLUTION, ASSOCIATED LABOR MARKET CHALLENGES ARE BRINGING CHANGES TO HOW BUSINESS SCHOOLS OFFER EXECUTIVE EDUCATION TO THE FUTURE WORKFORCE. THE COVID-19 PANDEMIC HAS FURTHER UNDERLINED THE NEED FOR SUCH CHANGE THROUGH IMPACTS ON TODAY'S WORKFORCE AND THE EXPECTED DEVELOPMENTS THAT ONGOING TECHNOLOGICAL ADVANCEMENTS WILL HAVE ON THE WORKFORCE OF THE FUTURE.

THIS BOOK EXPLORES THE NEED FOR BUSINESS SCHOOLS TO STRATEGICALLY WORK TO REDEFINE THE CONCEPT OF AN INNOVATIVE BUSINESS SCHOOL ECOSYSTEM THROUGH COMMITMENT TO EXPERIMENTATION AND INNOVATION. THE AUTHORS ADVOCATE FOR SUCH CHANGE TO BE REALIZED THROUGH PARTNERSHIPS SUPPORTING ACTIONS THAT ENSURE GRADUATES' AND WORKERS' ACCESS TO SKILLS BUILDING AND RESKILLING AND UPSKILLING. THE BOOK PRESENTS SELECTED CASE STUDIES

EXEMPLIFYING SUCH AN APPROACH AND HIGHLIGHTS BEST PRACTICES THAT CAN BE IMPLEMENTED IN PUBLIC-PRIVATE AS WELL AS PRIVATE-PRIVATE PARTNERSHIPS.

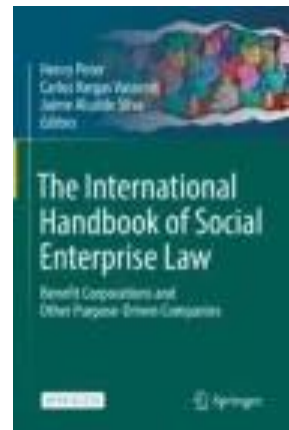
THE INNOVATIVE MANAGEMENT EDUCATION ECOSYSTEM: RESKILLING AND UPSKILLING THE FUTURE WORKFORCE OFFERS READERS FROM INDUSTRY AND ACADEMIA AS WELL AS GOVERNMENT INSTITUTIONS INSIGHTS THAT WILL BENEFIT THE DEVELOPMENT OF INNOVATIVE CURRICULA AND TRAINING PROGRAMS AND, AT THE SAME TIME, LABOR MARKETS.

MASSA SALUZZO, F., LUZZINI, D., RICUCCI, R. (2023)

HOW SOCIAL ENTREPRENEURS CREATE SYSTEMIC CHANGE. IN: PETER, H., VARGAS VASSEROT, C., ALCALDE SILVA, J. (EDS) THE INTERNATIONAL HANDBOOK OF SOCIAL ENTERPRISE LAW . SPRINGER, CHAM.

[HTTPS://LINK.SPRINGER.COM/CHAPTER/10.1007/978-3-031-14216-1_10](https://link.springer.com/chapter/10.1007/978-3-031-14216-1_10)

THIS CHAPTER SUMMARIZES THE MAIN RESULTS OF A QUALITATIVE STUDY CONDUCTED IN COLLABORATION WITH ASHOKA SPAIN REGARDING SYSTEMIC CHANGE AND THE MECHANISMS TO ACHIEVE IT. THIS IS PART OF A LARGER STUDY THAT WILL BE CONDUCTED OVER THE NEXT FEW MONTHS. THIS QUALITATIVE STUDY COMPARES THE CHARACTERISTICS OF SYSTEMIC CHANGE IN FOR-PROFIT AND NONPROFIT SOCIAL ENTERPRISES WITH THE GOAL OF UNDERSTANDING THE SPECIFIC MECHANISMS PUT IN PLACE BY THE TWO TYPES OF ORGANIZATIONS TO ACHIEVE SUCH DEEP AND SUSTAINABLE CHANGE.



SALES PARDO, X., COHANIER, B. (2022).

PEOPLE AT THE HEART OF VALUE CREATION. *SILICON VALLEY REVISITS PATERNALISM*. FRANCE: ÉDITIONS EMS MANAGEMENT & SOCIÉTÉ.

THE TEXTILE INDUSTRIAL COLONIES IN CATALONIA FROM LATE 18TH CENTURY TO EARLY 20TH CENTURY REPRESENT A CHARACTERISTIC TYPE OF PATERNALISM DISTINCT FROM THE COMPANY TOWNS IN THE UK OR THE US AND PLAYED A VERY IMPORTANT ROLE IN THE INDUSTRIALIZATION OF THIS REGION OF SPAIN. DESPITE THIS, LITERATURE ON THE TOPIC IS SCARCE. OUR RESEARCH PRESENTS AN ANALYSIS OF THE SPECIFICITIES OF THIS PATERNALISTIC MANAGEMENT OF CATALAN TEXTILE COLONIES FROM ARCHIVAL SOURCES, BOOKS OF THE TIME AND THE LITERATURE.

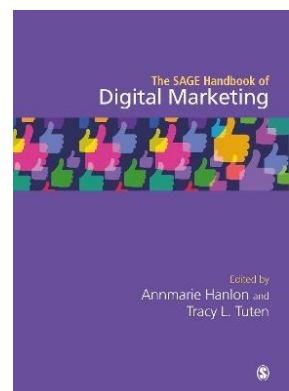
USING QUALITATIVE DATA ANALYSIS, WE ARE ABLE TO BROADEN THE ANALYSIS BY COMPARING SOME DISTINCTIVE CHARACTERISTICS OF THE PATERNALISTIC MANAGEMENT OF THE INDUSTRIAL COLONIES ACTUALLY PRACTISED IN LARGE TECHNOLOGICAL COMPANIES OF THE 21ST CENTURY USING CORPORATE PUBLICATIONS, PRESS ARTICLES AND COMPANY WEBSITES. THE PAPER CONCLUDES THAT SOME SUPPOSEDLY INNOVATIVE DISTINCTIVE PRACTICES OF THESE TECHNOLOGICAL COMPANIES CAN BE TRACED BACK TO THOSE OF THE 19TH CENTURY CATALAN INDUSTRIAL COLONIES.

THE PAPER AIMS TO CONTRIBUTE TO LITERATURE ON HISTORIC MANAGEMENT THEORY, SPECIFICALLY PATERNALISM, TO THE LITERATURE ON THE INDUSTRIAL REVOLUTION IN EUROPE AND ALSO TO THE USE OF QUALITATIVE DATA ANALYSIS IN HISTORICAL RESEARCH.

WOLNY, J. (2022).

CUSTOMER JOURNEY AS PARTICIPATORY SERVICE ECOSYSTEM. IN ANNMARIE HANLON AND TRACY L. TUTEN (ED.), THE SAGE HANDBOOK OF DIGITAL MARKETING. LONDON: SAGE. ISBN 978-1-5297-4379-1

AS CONTRIBUTOR TO THE SAGE HANDBOOK OF DIGITAL MARKETING, I EXPLORE PARTICIPATORY CULTURE AS ONE OF THE PREVAILING SOCIAL NORMS THAT GUIDE CONSUMER INTERACTIONS IN A SUSTAINABLE MARKETPLACE. IT IS EVIDENT FROM THIS RESEARCH THAT TO EMBRACE A MORE SUSTAINABLE MINDSET PRACTITIONERS MUST BROADEN THE SCOPE OF CUSTOMER JOURNEY MAPS TO INCLUDE NOT ONLY THE INDIVIDUAL CONSUMER, BUT THE OTHER ACTORS (STAKEHOLDERS) THAT PARTICIPATE IN THE ECOSYSTEM. SUCH BROADENED UNDERSTANDING CAN NOT ONLY CONTRIBUTE TO THE DEVELOPMENT OF CLEARER VALUE PROPOSITIONS, BUT CAN HELP TO BUILD



MORE RESPONSIBLE AND SUSTAINABLE FIRMS AND PLATFORMS. I PROPOSE A MODEL OF ECOSYSTEM MAPPING THAT CAN BE USED ACROSS INDUSTRIES AND GEOGRAPHIES TO HIGHLIGHT THE SYSTEMIC INTERDEPENDENCIES BETWEEN MICRO, MESO AND MACRO LEVELS OF CUSTOMER JOURNEYS.

Artículos y revistas · Reviews and Magazines

BRUGAROLAS, CARLES

APRENDER Y DESAPRENDER COMO COMPETENCIA
CLAVE
Equipos & Talento, 10/02/23

COLL, JOSEP

OBJETIVOS DE DESARROLLO SOSTENIBLE PARA LAS
EMPRESAS
Dirigir Personas, 01/03/23

OBJETIVOS DE DESARROLLO SOSTENIBLE PARA LAS
EMPRESAS
Equipos y Talento, 01/02/23

DÍAZ, JORDI

SIEMPRE HAY QUE ESTAR APRENDIENDO
Diari de Tarragona, 31/07/23

PÉRDIDA GLOBAL DE EMPLEO: TOCA ACTUAR
Elnacional.cat, 6/05/23

BARCELONA ESTÁ VIVA
El Periódico, 20/02/23

TU RETO Y EL DE PRÁCTICAMENT TODOS
El Periódico, 15/02/23

¿RENOVARSE O PERDER EL EMPLEO?
El Periódico, 14/02/23

¿TIENE SENTIDO LA ESTRATEGIA?
Elnacional.cat, 27/01/23

“UPSKILLING” Y “RESKILLING”: EL MERCADO
LABORAL DEL S.XXI
Via Empresa, 11/11/22

THE INNOVATIVE MANAGEMENT EDUCATION
ECOSYSTEM.
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KNOPPEN, DESIRÉE

EMPRESAS Y MEDIO AMBIENTE, ¿BASTA CON EL
CAMBIO INCREMENTAL?
Equiposytalento.com, 30/05/23

NO CAMUFLEMOS LA REALIDAD
La Vanguardia, 13/11/22

LAS EMPRESAS Y EL MEDIOAMBIENTE: NO MÁS
“INCREMENTALISMO”
Diari de Tarragona, 16/10/22

EL PLANETA COMO ACCIONISTA ÚNICO
El Periódico, 28/09/22

MANGANELLI, ANTON-GIULIO

¿TOPAR PRECIOS? NO, GRACIAS
El Periódico, 11/10/22

LA COMPRA EN LOS TIEMPOS DE LA INFLACIÓN
El Periódico, 10/10/22

MASUDA, ALINE

BRECHA SALARIAL POR GÉNERO: ¿CÓMO REVERTIR
ESTA SITUACIÓN?
Equipos y Talento, 01/03/23

MASSA-SALUZZO, FEDERICA

Aprender a cambiar el mundo, 20/10/22

MOLINER, VÍCTOR

CINCO CLAVES PARA QUE UN PROYECTO (NO)
FRACASE
Dirigir Personas, 1/06/23

PONTI, FRANC

INNOVAR MÁS ALLÁ DE LA TECNOLOGÍA
Factorhuma.org, 31/07/23

MANAGEMENT Y MÚSICA
Diari de Tarragona, 9/07/23

IA I CREATIVITAT
L'Econòmic, 9/07/23

LOS COCODRILOS COMO “STAKEHOLDERS”

Diari de Tarragona, 12/06/23

MANIFEST PER UN “MANAGEMENT” ESPIRITUAL

L'Econòmic, 14/05/23

INNOVAR SIN ARRASAR

Diari de Tarragona, 14/05/23

EL AUTÉNTICO CURRÍCULO

Diari de Tarragona, 09/04/23

EL “LOOP” DE LA INNOVACIÓN

Diari de Tarragona, 13/03/23

EMPLEATS INSATISFETS

L'Econòmic, 12/03/23

HUMANIZAR LA INNOVACIÓN

La Vanguardia, 05/02/23

PER INNOVAR T'HAS D'EQUIVOCAR

Diari de Girona, 13/02/23

I/O

Diari de Tarragona, 12/02/23

HUMANIZAR LA INNOVACIÓN

La Vanguardia, 05/02/23

BONA GENT, LA CLAU

L'Econòmic, 15/01/23

APRENDER A NO APRENDER

Diari de Tarragona, 11/12/22

CURIOSIDAD

Diari de Tarragona, 19/11/22

TINTIN AL PAÍS DEL MANAGEMENT

L'Econòmic, 13/11/22

ZONA DE CONFORT

Diari de Tarragona, 09/10/22

VOLVER A EMPREZAR

Diari de Tarragona, 11/09/22

LA NECESARIA REVOLUCIÓN CREATIVA

La Vanguardia, 21/08/22

ROMAN, DAVID

BLACK FRIDAY: ¿A POR EL MARATÓN DE COMPRAS NAVIDEÑAS?

El Periódico, 22/11/22

FELICES FIESTAS AL COMERCIO TRADICIONAL

El Periódico, 22/11/22

SALES, XAVIER

LA TARIFICACIÓN INTERNA DEL CARBONO, UNA INICIATIVA PARA LA SOSTENIBILIDAD

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VIVANCOS, MARTÍN

ABRIR O NO ABRIR, “THAT’S THE QUESTION”

El Periódico, 18/05/23

FELICES Y SOSTENIBLES NAVIDADES

Elnacional.cat, 09/12/22

WOLNY, JULIA

GOODWASHING

Diari de Tarragona, 7/05/23

5 PRINCIPIOS PARA LA TRANSICIÓN SOSTENIBLE DE LA EMPRESA

Equipos & Talento, 04/11/22

TRABAJOS DE PROFESORES ASOCIADOS:

CLOS, IGNASI

“THE CULTURE CODE”: CÓMO CONSEGUIR EQUIPOS DE ALTO RENDIMIENTO
Diffusionsport, 02/11/22

DAMIÀ, JORDI

CONSULTEN AL MEJOR CONSEJERO DEL MUNDO
Elnacional.cat, 10/02/23

¿QUÉ INTENTA ELON MUSK CON TWITTER?
Elnacional.cat, 13/12/22

FERRER, JAIME

LA ECONOMÍA CIRCULAR: MÁS QUE OBJETIVO VERDE,
AGENDA DE REINDUSTRIALIZACIÓN NECESITADA DE
ACUERDOS POLÍTICOS TRANSVERSALES
El Confidencial, 8/07/23

PIQUÉ, JOAN MIQUEL

¿QUÉ PUEDEN CONSEGUIR 40.000 MILLONES DE
EUROS?
Elnacional.cat, 03/02/23

CERTEZAS E INCERTIDUMBRES
El Periódico, 28/12/22

NO SE PUEDE CRECER INFINITAMENTE
Moda.es, 17/10/22

SAMBOLA, RAFA

CRISIS BANCARIA EN LA ERA DIGITAL
Elnacional.cat, 26/05/23

SILICON VALLEY BANK: SEMBLAVA IMPOSSIBLE
Elnacional.cat, 13/03/23

CUIDADO CON EL “MARGIN CALL”
Elnacional.cat, 04/03/23

CHATGPT, MÁS UNA OPORTUNIDAD QUE UNA
AMENAZA
Via empresa, 24/01/23

EL ENEMIGO DE LOS AHORROS
Elnacional.cat, 14/01/23

FUSIONES QUE NO DESACTIVEN LA MANO INVISIBLE
DEL MERCADO
Con Días, 25/11/22

SERRA, JUAN CARLOS

60 CLAVES PARA LA GESTIÓN DE TU FARMACIA QUE
NO TE PUEDES PERDER
Imfarmacia.es, 21/03/23

LAS BASES PARA HACER UN PLAN DE MARKETING DE
LA FARMACIA
IM Farmacias, 01/02/23

TORRAS, JOAN

¿DÓNDE ESTÁ LA REMUNERACIÓN DE NUESTROS
DEPÓSITOS?
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LA POR BANCÀRIA QUE NO ACABA DE MARXAR
Ara, 05/05/23

LA SALUD DEL SISTEMA FINANCIERO
La Vanguardia, 07/05/23

ESCENARIO TRAS LA TORMENTA BANCARIA
Elnacional.cat, 05/04/23

¿S'HA ACABAT LA TEMPESTA FINANCERA?
Ara, 22/03/23

TORMENTA BANCARIA NORTEAMERICANA
El Periódico, 14/03/23

CRISIS DE CONFIANZA Y LIQUIDEZ
El Periódico, 21/03/23

DIVIDE Y VENCERÁS
Elnacional.cat, 01/02/23

Estudios e informes · Studies and Reports

ASHOKA ESPAÑA Y EADA BUSINESS SCHOOL (2023)

¿CÓMO EL EMPRENDIMIENTO SOCIAL TRANSFORMA LAS CIUDADES? 4 CASOS DE ÉXITO Y RECOMENDACIONES PARA LOS AYUNTAMIENTOS

A siete años del vencimiento de la Agenda 2030, el cumplimiento de los Objetivos de Desarrollo Sostenible (ODS) es una prioridad para todas las administraciones locales, que tienen que establecer el camino a seguir para lograr que las ciudades sean lugares inclusivos, seguros, resilientes y sostenibles para todos y todas (ODS 11). Este estudio nace desde la intención de mostrar a las nuevas administraciones locales que hay personas que ya están cambiando las ciudades desde sus estructuras más arraigadas. La integración de soluciones innovadoras de emprendimiento social en la agenda municipal puede permitir a los nuevos alcaldes no solo abordar desafíos urgentes, sino inspirar un cambio transformador, fomentando la colaboración entre distintos sectores y creando un ecosistema de innovación próspero dentro de la comunidad.

EADA - ICSA GRUPO (2023)

INFORME EVOLUCIÓN SALARIAL 2007-2022

El pasado 29 de marzo se presentó la 16ª edición del Informe Evolución Salarial en EADA Business School. El presente estudio analiza cómo han evolucionado las retribuciones desde el 2007, el considerado inicio de la crisis. El informe elaborado por ICSA Grupo®, con la colaboración de EADA Business School, contempla el análisis de más de 80.000 datos salariales durante este año. Analiza cuáles han sido las retribuciones medias de las 3 grandes categorías (directivos, mandos intermedios y empleados) y su relación con el coste de la vida y el crecimiento del PIB. Se comparan las retribuciones medias según los sectores de actividad. Se incluyen las retribuciones medias de las 3 grandes categorías por CC.AA. Se incluyen las retribuciones medias de las 3 grandes categorías por tamaño de empresa. Los datos analizados están actualizados a agosto de 2022 y forman parte del Observatorio Salarial, herramienta de Benchmarking Salarial de ICSA Grupo® y del Informe de Remuneraciones 2022.

EADA - ICSA GRUPO (2023)

BRECHA SALARIAL Y PRESENCIA DE LA MUJER EN PUESTOS DIRECTIVOS 2023

El estudio de la escuela de negocios Eada y grupo ICSA revela que la presencia de mujeres en las direcciones de las empresas se ha estancado en España, ya que apenas se limita al 16,6 %, dos décimas menos que en 2022, mientras que la brecha salarial entre hombres y mujeres directivos se reduce levemente, del 13,1 % de 2022 al 12,1 % de 2023.

El estudio, presentado en Barcelona, se ha elaborado a partir del análisis de más de 80.000 datos salariales actualizados hasta febrero de este año. El estudio de Eada, que este año llega a su 17 edición, pone de manifiesto que el nivel de presencia femenina en las direcciones de las empresas en general tiende a ser mayor cada vez, pero también revela que desde 2008 ha habido avances pero también retrocesos en este ámbito.

Casos · Cases

VERNIS, A., PLANELLAS, M., DEVENIN VERA, V.

Familia Torres: From Sustainability to Regenerative Agriculture. (pp. 17). Harvard Business Publishing.

DIAZ MARTIN, J., HALKIAS, D.

E-Healthcare Service Innovation at SaludAbierta: A Teaching Case Study on Improving Access to Healthcare in Peru.

KNOPPEN, DESIRÉE

Fairphone: a phone for a fairer world
Advancing in the sustainability transition: The case of food packaging

SUBIRANA, BRIAN

Management consulting interview questions

OTROS CASOS DE PROFESORES ASOCIADOS:

CASTELLER, ALEIX DE

ATHOS Foundation

CENDOYA, BEGOÑA; ANDRÉS, ESTEFANÍA

Agreement for the provision of a distributed antenna system (DAS): Real Case Escenario

FAUS, JORDI

EADA Competition Law in the Pharma Sector

JORNET, MARTA

Caso práctico Boehringer Ingelheim

LEÓN, JAVIER DE

Chupa Chups
Churros JM
Encajes

MARTÍNEZ, GAMALIEL

Carpintería Rodolfo
Limoges Porecelains

MIGUÉLEZ, MANUEL

Caso práctico Elaboración JD
Caso práctico. Creación de EVP

MORENO, OLGA

Caso de Gestión de Proyectos (HAGRA)

SAMBOLA, RAFAEL

Hospital Sanitum

Notas técnicas · Technical Notes

DE LLANOS, EMMA

Objetivos de Aprendizaje

KRETZSCHMAR, GAVIN

Bottom up - Concept - Investment and Financing Decisions. Asset investment
Top down valuation

LOVRETA, LIDIJA

Arbitraje

OTRAS NOTAS TÉCNICAS DE PROFESORES ASOCIADOS:

DOPACIO, VICENÇ

Pinceladas de distribución estratégica

LEÓN, JAVIER DE

Productos bancarios
Introducción a las cuentas anuales
Churros JM: triángulo de riesgos
Encajes
Encajes 2.0

Noticias Institucionales · Institutional news

EADA Business School hosted the global academic conference on Supply Chain. During the IPSERA (The International Purchasing and Supply Education and Research Association) conference, around 300 researchers and companies met in Barcelona to discuss proposals to find solutions to environmental and societal challenges.

A sustainable and scalable solution requires companies to help create a new ecosystem that substitutes inefficient economic and social supply chains with others that are capable of regenerating the ecosystem and ensure equality while maintaining their economic feasibility. Organisations need to be more ambitious. This description sums up the main objective of the IPSERA 2023 conference, entitled “Systemic change”, which took place in Barcelona between the 2nd-5th April and brought together speakers from all over the world.

Los programas MBA de EADA ([International MBA](#), [LeadTech Global Executive MBA](#), [MBA Online](#) y [Executive MBA](#)) logran un nuevo reconocimiento mundial tras la reacreditación AMBA que ha conseguido EADA por cinco años más y que otorga la Asociación de MBAs.

Se trata de la acreditación con mayor prestigio internacional en el ámbito de los programas MBA. EADA la obtuvo por primera vez en 2003. Desde entonces, la ha ido renovando continuamente, lo que sitúa a nuestra institución en el selecto grupo de escuelas de negocios de todo el mundo que han sido reconocidas por su excelencia en la formación. Saber que una institución posee la acreditación AMBA asegura a los estudiantes que se están inscribiendo en un programa de alta calidad dedicado a ofrecer lo mejor en educación empresarial.

EADA continues to create impact opportunities for students and companies with impact projects. The B Impact Teams project, led by Dr Julia Wolny, has been running for 5 years, and gives graduating Master students an opportunity to conduct a sustainability assessment using B Corp methodology. In 22-23 student teams worked with four companies, namely Mango, Urban Outfitters, Sealand Gear (SA) and Alsina to deliver an impact assessment and develop recommendations for sustainability actions.



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