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**Revistas · Journals****BOADA GRAU, J., ASSENS SERRA, J. (2021)**

CURIOSITY AS A MODERATING VARIABLE BETWEEN IMPULSIVITY AND ENTREPRENEURIAL ORIENTATION. *ANALES DE PSICOLOGÍA*, 37 (2), 334-340.

The objective of the present study is to analyze whether the variable Curiosity is a moderating variable between Impulsivity and Entrepreneurial Orientation. The multi-occupational sample of 883 Spanish and Colombian employees (49% men, 51% women) was obtained through non-probabilistic sampling. The data collected were processed with the SPSS 23.0 program. Statistically significant correlations were found among all the research variables except for Functional Impulsivity. Finally, empirical evidence indicates that Curiosity-D plays a moderating role between Dysfunctional Impulsivity and Entrepreneurial Orientation in the sense that Curiosity-D (understood as a quantitative variable) affects the intensity of the relationship between Dysfunctional Impulsivity (predictor variable) and Entrepreneurial Orientation (criterion variable).

**GONZÁLEZ-RECIO, S., BOADA-CUERVA, M., SERRANO-FERNÁNDEZ, M. J., ASSENS-SERRA, J., ARAYA-CASTILLO, L., & BOADA-GRAU, J. (2021)**

PERSONALITY AND IMPULSIVITY AS ANTECEDENTS OF OCCUPATIONAL HEALTH IN CONSTRUCTION INDUSTRY. *INTERNATIONAL JOURNAL OF OCCUPATIONAL SAFETY AND ERGONOMICS*, 1-32.

In health and safety at work two main groups of causes of occupational accidents have been identified: unsafe conditions or technical factors and the causes related to safe behavior or the human factor. The objective of this study is to analyze the predictive variables (Emotional Intelligence, Personality, Impulsivity and Safety of the work environment) for three factors of the CONS-32 scale (criterion variables: Use of protections, Personal risk behavior and Personal physical workload) in the construction sector. Using a sample of 256 Spanish workers from this sector, we analyzed the significant correlations between the three criterion variables and a set of variables extracted from various instruments, as well as the regression models that explain most of the variance. The results show that the main predictive variables that explain the three factors are those related to responsibility as a personality trait, impulsivity, and safety of the work environment. Based on the empirical evidence found, the most explanatory factor in all cases is the safety climate in the work environment.

**TÀPIA-CABALLERO, P., SERRANO-FERNÁNDEZ, M. J., BOADA-CUERVA, M., BOADA-GRAU, J., ASSENS-SERRA, J., & ROBERT-SENTÍS, L. (2021)**

AGE, GENDER, PERSONALITY, BURNOUT, JOB CHARACTERISTICS AND JOB CONTENT AS PREDICTORS OF DRIVER FATIGUE. *INTERNATIONAL JOURNAL OF OCCUPATIONAL SAFETY AND ERGONOMICS*, 1-24.

Several studies have shown that one of the most common causes of collision is driver fatigue since fatigue causes drowsiness while driving and this decreases the driver's ability to maneuver the vehicle and increases the probability of their nodding off and falling asleep at the wheel. This may be due to a variety of personal reasons and specific factors connected to working conditions. In the present work we therefore intend to develop a predictive model on fatigue in professional drivers using the following indicators: Age, Gender, personality, burnout, characteristics, and job content. The participants were 516 professional drivers from different transport sectors, obtained through non-probabilistic sampling. The SPSS version 25.0 program was used for data analysis. Results: The predictive capacity of a number of variables that affect drivers by causing fatigue is determined. Fatigue can be predicted through certain variables, with the best predictor being Exhaustion (48.8%). This research contributes to a greater knowledge of the factors that produce fatigue in professional drivers. It highlights the importance of designing interventions to reduce the incidence of fatigue, resulting in greater well-being for the driver and a lower incidence of collisions.

### **GARAVAN, T., MCCARTHY, A., LAI, Y., CLARKE, N. R., CARBERY, R., GUBBINS, C., SHEEHAN, M., SAUNDERS, M. (2021)**

PUTTING THE SYSTEM BACK INTO TRAINING AND FIRM PERFORMANCE RESEARCH: A REVIEW AND RESEARCH AGENDA. *HUMAN RESOURCE MANAGEMENT JOURNAL*, 1-34.

Research investigating training and firm performance is currently at an inflection point; capable of recognising previous achievements but also having a focus on the future. Based on our review of 207 quantitative papers over a 40-year period, we find that the field has converged in terms of theory and methods. Important insights have been generated yet there is scope to better understand the complex, interrelated and dynamic nature of the relationship between training and firm performance. We propose that open systems theory (OST) provides the potential to move the field forward and encourage researchers to investigate interactions and linkages between training and performance components, the role of temporal dynamics in inputs and processes, reverse causality and to broaden conceptualisations of firm performance. We consider six principles of OST, highlight productive avenues for future research and identify methodological challenges and implications.

### **DÍAZ, J; HALKIAS, D. (2021)**

RESKILLING AND UPSKILLING 4IR LEADERS IN BUSINESS SCHOOLS THROUGH AN INNOVATIVE EXECUTIVE EDUCATION ECOSYSTEM: AN INTEGRATIVE LITERATURE REVIEW. Available at SSRN 3897059

Business schools' fundamental problem remains whether they can develop responsible leaders capable of navigating the increasingly complex economy and market society driven by the Fourth Industrial Revolution (4IR) and post-Covid-19 work conditions. The purpose of this integrative literature review is to formulate suggestions for an innovative executive education ecosystem model that reskills and upskills 4IR leaders to manage the future changing workforce successfully. From a theoretical perspective, this integrative literature review was framed by Christensen et al.'s (2015) disruptive innovation theory, which defined disruptive innovation concepts as 'new to the world products' or 'business model innovations,' not just technical innovations. Content analysis was performed on the selected literature to obtain the most relevant knowledge of how an innovative business school ecosystem can be built to reskill and upskill 4IR leaders and a satisfactory degree of convergence on the key arguments extracted from the literature. This integrative literature review study is significant in advancing professional practice and promoting positive social change in line with the United Nations (UN) Sustainable Development Goals (SDGs) to support sustainable business and community prosperity across regions. This macro-level conceptualization is presented through the findings of this study to answer essential questions and offer recommendations for practice, policy, and future research of how business schools' mission must become more aligned with global and labor economics. Business Schools need to be identified as important social actors in transforming executive education programs by strategically engaging others in innovative education ecosystems through experimentation, innovation, and industry partnerships.

### **YATES, D., DIFRANCESCO, R. M. (2021)**

THE VIEW FROM THE FRONT LINE: SHIFTING BENEFICIARY ACCOUNTABILITY AND INTERRELATEDNESS IN THE TIME OF A GLOBAL PANDEMIC. *TO APPEAR IN ACCOUNTING, AUDITING & ACCOUNTABILITY JOURNAL*.

We discuss the beneficiary accountability implications that arose due to the COVID-19 pandemic (and resultant social distancing restrictions) for a branch of a religious non-governmental organisation (NGO) based in mainland Spain, whose main beneficiaries are homeless individuals. We utilise a singular case method to observe accountability implications in the case organisation. We also utilise two sources of primary data: eight semi-structured interviews with volunteers of the NGO branch, supported by auto-ethnographic data recorded in forty-six diary entries throughout the period of research. As the main mechanism for the discharge of beneficiary accountability for the case organisation is through action, this was affected greatly by the COVID-19 pandemic and social distancing measures. Beneficiary accountability (discharged through action) changed rapidly, resulting in neglect of previous beneficiaries, carrying profound implications for charitable actors, beneficiaries and the

organisation. Our case focuses on that of a small organisation, and therefore the generalisability of findings will be somewhat limited and context specific. The number of interviews (eight) is also relatively small.

Insights can be drawn for the management of volunteers, alignment of personally held accountabilities of internal actors with those of organisations and emotional aspects of accountability for NGO managers and organisers.

NGO accountability theorisation is enhanced via the use of Levinas' Judaic writings concerning the importance of the ritual practice of ethics for the individual involved in charitable action. The intertwined nature of personal accountability of volunteers and beneficiary accountability for the organisation is emphasised.

### **KUMAR, G., MEENA, P., DIFRANCESCO, R. M. (2021)**

HOW DO COLLABORATIVE CULTURE AND CAPABILITY IMPROVE SUSTAINABILITY? *JOURNAL OF CLEANER PRODUCTION*, 291

Achieving competitive advantages from a resource-based view is hardly sustainable in today's operational environment. This study emphasizes the need to build partnering capabilities and improve sustainability in the supply chain by coping with the fast-changing business environment. This research underlines the crucial roles of relation- and resource-sharing based collaboration, capabilities, and commitment in developing sustainable supply chain performance. This is the first study to empirically test the theory of developing triple bottom line-based sustainability involving dynamic capabilities and collaboration. Dynamic capability enables firms to create, modify, and reconfigure their available resources to compete in the fast-changing market environment, while collaboration is to work together to achieve a better performance and helps building dynamic capability. Results show that collaboration and commitment play a crucial role in building capabilities, which, in turn, allow firms to achieve sustainable supply chain performance. Collaboration, representing resource sharing and collaborative culture, influences sustainability directly and is mediated by capabilities and commitment. For effective capabilities and sustainability, both upstream and downstream collaboration are required. Culture- and commitment-related traits are strong for downstream collaborating firms.

### **DIFRANCESCO, R. M., VAN SCHILT, I., WINKENBACH, M. (2021)**

OPTIMAL IN-STORE FULFILLMENT POLICIES FOR ONLINE ORDERS IN AN OMNI-CHANNEL RETAIL ENVIRONMENT. *EUROPEAN JOURNAL OF OPERATIONAL RESEARCH*, 293 (3), 1058-1076

The explosive growth of e-commerce creates a need for increasingly responsive omni-channel fulfillment capabilities, which raises new challenges in inventory management and order fulfillment for retailers. In response to these challenges, many retailers attempt to establish so-called ship-from-store concepts, which leverage their physical store networks to fulfill online orders. In this study, we analyze the optimal setup of these in-store fulfillment processes of online orders for an omni-channel retailer. We use a simulation-based approach combined with exploratory modeling to prescribe optimal fulfillment policies under a variety of sources of uncertainty. We apply our proposed model to a case study informed by real data from a leading sports fashion retailer in New York City in order to illustrate the practical applicability and value of our approach. Our results determine (i) the optimal amount of time to allow for batching of online orders prior to starting the in-store picking process; (ii) the optimal amount of time to allow for readily picked orders prior to starting the delivery process; (iii) the optimal number of pickers; and (iv) the optimal number of packers, and the related performance measures. Finally, we build on our analysis results to derive a set of managerial implications applicable to many omni-channel problems.

### **KNOPPEN, D. E. F., JANJOVIC, M., WINKENBACH, M. (2021)**

PRIORITIZING URBAN FREIGHT LOGISTICS POLICIES: PURSUING COGNITIVE CONSENSUS ACROSS MULTIPLE STAKEHOLDERS. *TO APPEAR IN ENVIRONMENTAL SCIENCE AND POLICY.*

Transportation research translates into policy recommendations to alleviate the negative environmental and social impacts of urban freight logistics. Multiple stakeholders from the public and private domain, each with different perspectives and aims, compose a local urban freight logistics system, and decide upon prioritization of such policies. Cognitive consensus or similarity regarding the conceptualization of the decision problem across stakeholders optimizes decision quality at the system level but is challenging to achieve. The aim of this paper is to provide empirical evidence of a stakeholder participation approach pursuing cognitive consensus to develop and prioritize urban freight logistics policies. Our approach involves stakeholders from the public and private domain and builds upon the Analytic Hierarchy Process, embedded in a broader action research framework that allows for iterations of the decision-making process. We provide evidence of the appropriateness of the triple bottom line perspective to conceptualize policy outcomes at a system level. We illustrate the importance of the uncovering and sharing of assumptions behind the operationalization of policies given local circumstances. Finally, we find that knowledge exchange across stakeholders causes shifts in priorities established by each stakeholder, confirming the relevance of structured stakeholder involvement in the policy-making process.

### **GERKE, A., LUZZINI, D., MENA, C. (2021)**

INNOVATION CONFIGURATIONS IN SPORT CLUSTERS: THE ROLE OF INTERORGANIZATIONAL CITIZENSHIP AND SOCIAL CAPITAL. *TO APPEAR IN JOURNAL OF BUSINESS RESEARCH.*

Innovation plays a central role in the sports sector. However, delivering innovative solutions is increasingly becoming a network-level phenomenon, reinforcing the need to understand the network-level dynamics. This research explores this phenomenon by building on two complementary theoretical foundations: interorganizational citizenship behavior (ICB) and social capital. The research aims to understand how different configurations of dimensions of social capital and interorganizational citizenship behavior facilitate product and process innovation. The research uses data from a horse industry cluster in France and applies fuzzy set qualitative comparative analysis (fsQCA), a method developed explicitly for configurational analysis. The results unveil a series of configurations leading to both product and process innovation. The findings show that the different dimensions of ICB and social capital have both positive and negative impacts on innovation. Moreover, the results chart multiple paths to innovation and highlight differences between product and process innovation in sports clusters.

### **ACERO LOPEZ, B., LUZZINI, D., JESUS SAENZ, M. (2021)**

INTRODUCING SYNCHROMODALITY: ONE MISSING LINK BETWEEN TRANSPORTATION AND SUPPLY CHAIN MANAGEMENT. *TO APPEAR IN JOURNAL OF SUPPLY CHAIN MANAGEMENT.*

This study develops and tests the synchronomodality construct, a novel supply chain concept that integrates the flexible use of different transport modes based on real-time information. At a time when global supply chains are complex and subject to uncertainty, synchronomodality has emerged at the forefront of research and practice as a tool to ensure efficient delivery performance and thus supply chain competitiveness. Despite synchronomodality is attracting the attention of leading companies and policy makers, only scholars within the transport research community have engaged with the topic so far. We believe a supply chain management perspective is missing, but essential, to develop the full potential of synchronomodality. Our study shows that synchronomodality capabilities encapsulate four key elements: visibility, integration, multi-modal transport, and flexibility. Thanks to a three-stage research approach exploiting multiple methods, this study conceptualizes, develops, and validates the first synchronomodality measurement model, which reflects the multidimensional nature of the concept. We hope to set the stage for a number of potential future research opportunities that can explore synchronomodality implementation and outcomes.

### **MAESTRINI, V., LUZZINI, D., PATRUCCO, A. (2021)**

MEASURING PERFORMANCE BEYOND THE COMPANY BOUNDARIES: MORE A NEED THAN A CHALLENGE. *TO APPEAR IN RUTGERS BUSINESS REVIEW.*

In modern companies, measuring and control suppliers' performance is a difficult - but fundamental - task. The adoption of inappropriate supplier performance measurement systems can generate undesired supplier behaviors, that can negatively affect buyer (and supply chain) performance. This paper reviews and addresses the main challenges connected to supplier performance management activities, and proposes a framework – the Strategy, Technology, and Approach model – that prescribes the main aspects to be considered for an effective design, use, implementation, and review of these systems.

### **AKIN ATEŞ, M., SUURMOND, R., LUZZINI, D., KRAUSE, D. (2021)**

ORDER FROM CHAOS: A META-ANALYSIS OF SUPPLY CHAIN COMPLEXITY AND FIRM PERFORMANCE. *TO APPEAR IN JOURNAL OF SUPPLY CHAIN MANAGEMENT.*

Increased globalization, varying customer requirements, extended product lines, uncertainty regarding supplier performance, and myriad related factors make supply chains utterly complex. While previous research indicates that supply chain complexity plays an important role in explaining performance outcomes, the accumulating evidence is ambiguous. Thus, a finer-grained analysis is required. By meta-analyzing 27,668 observations across 102 independent samples from 123 empirical studies, we examine the link between supply chain complexity and firm performance. While the preponderance of evidence from previous studies identifies supply chain complexity as detrimental to firm performance, our results illustrate that although supply chain complexity has a negative effect on operational performance, it has a positive effect on innovation performance and financial performance. Furthermore, we also distinguish among different levels of supply chain (i.e., upstream, downstream, and internal) and observe nuanced findings. Finally, our findings also reveal moderating effects of construct operationalization and study design characteristics. We discuss implications for theory and practice and provide avenues for future research.

### **MASSA SALUZZO, F., ALEGRE, I. (2021)**

SUPPORTING ENTREPRENEURS: THE ROLE OF THIRD-PARTY ENDORSEMENT IN CROWDFUNDING PLATFORMS. *TECHNOLOGICAL FORECASTING AND SOCIAL CHANGE, VOL. 162, 120402.*

Third-party endorsements are appreciated in entrepreneurial ventures since they help signal the value of an idea and the trustworthiness of an entrepreneur. They contribute therefore to reducing 'information asymmetry', always present in an entrepreneur-investor relationship. However, the role of third-party endorsements in for-profit contexts might differ from that in prosocial contexts. In prosocial contexts, investors are interested not only in financial returns but also in creating a social impact. On the one hand, the endorsement might signal trustworthiness, while on the other, it might also signal that the entrepreneur already has some financial support and thus is less in need than an entrepreneur with no support at all. Investors seeking to maximize their social impact might perceive the social impact generated by funding an endorsed entrepreneur as smaller than the social impact created by funding an entrepreneur with no support at all. This study analyzes these contradictions through the lens of signaling theory and explores the role of third-party endorsements in the success of entrepreneurial projects in the context of online social crowdfunding. A comparison of different types of endorsements shows that having a pro bono endorsement provides the best equilibrium between the number of investors and dollars per investor.

### **SALES PARDO, X. (2020)**

TEACHING MANAGEMENT CONTROL: AN ANALYSIS OF TOP MBA PROGRAMMES WORLDWIDE. *JOURNAL OF INTERNATIONAL BUSINESS EDUCATION*, 15, 191-212

This study uses empirical data to explore the pedagogical aspects of management control teaching in the Financial Times top 100 Master of Business Administration (MBA) programmes. Professors teaching the discipline are surveyed on six pedagogical issues: content covered, teaching/learning methods, student's assessment, teaching/learning materials, instructors' appointment, and weight of the course and challenges. The study finds (1) a higher incidence of the provision of management control topics in MBA programmes than what analysis of curricula would suggest; (2) a uniformity in management control topics taught despite that there is no use of any specific theoretical framework; (3) a dominance of case discussion as a teaching method despite its critics; (4) professors in American schools have higher level of autonomy than Europeans in organizing courses; and (5) the outlook of management control teaching in MBA programmes seems to be better in European schools than American.

### **VIARDOT, E. (2021)**

CHARTING THE FUTURE OF TIM ON INNOVATION AND CLIMATE CHANGE. *TECHNOVATION*, 110,23.

Global warming, also referred to as climate change, is now one of the central issues facing the world in general and business in particular (Henderson, 2018). Global warming is the observed rise in the average temperature of the Earth's climate system temperature due to rising levels of greenhouse gases (GHG) - such as carbon dioxide, methane, and nitrous oxide - because of human activities, such as burning fossil fuels, emitting aerosol pollution into the atmosphere, or by turning carbon-storing forests to farmland. Climate change includes warming but also its consequences, like melting glaciers, heavier rainstorms, or more frequent drought. Climate change may also have natural causes, such as volcanic eruptions, ocean currents, the Earth's orbital changes, solar variation (Stern, D. I. & Kaufmann, 2014).

### **BREM, A., VIARDOT, E., NYLUND, P.A. (2021)**

THE IMPLICATIONS OF THE CORONAVIRUS (COVID-19) OUTBREAK FOR INNOVATION: WHICH TECHNOLOGIES WILL IMPROVE OUR LIVES?. *TECHNOLOGICAL FORECASTING & SOCIAL CHANGE*, 163, 15.

In contrast to earlier coronavirus diseases such as SARS or MERS, whose impact was largely limited to specific regions of world, the new coronavirus, COVID-19, is affecting countries across the globe. This article analyses the effects that this worldwide phenomenon is having on certain technologies and how this may change our lives for the good. This article presents technologies which relate directly to the treatment of the virus, as well as technologies that have been used to adapt to living life under this crisis. Given that such a pandemic will likely hit humanity again, this article also highlights how these technologies may prove helpful in the future. For this, technological challenges, related innovation logics, and their social impacts are discussed.

## Conferencias y seminarios · Conferences and Seminars

### **DeLoo, I., COHANIER, B.**

In between total and particular ideologies: the application of the precautionary principle in Sweden and France.  
Management Accounting Research Group Conference In Association With The Management Control Association  
Online Conference, Aston Business School, Birmingham UK, 19-20 November 2020

### **COHANIER, B. , SALES PARDO, X., GARRIGA COTS, E.**

Industrial Colonialism in the GAFA's: how tech companies have rediscovered the paternalistic old recipe  
Institut de Socio-Économie des Entreprises et des Organisations /Academy of Management Annual Colloquium  
France - U.S.A.: University Lyon III., Colloque organisé par l'Institut de Socio-Économie des Entreprises et des  
Organisations (ISEOR) en partenariat avec le centre Magellan, IAE Lyon School of Management, Université Jean  
Moulin, les Divisions « Organizational Development » et «Management Consulting » de l'Academy of  
Management (États-Unis) ainsi que ISODC (The International Society for Organizational Development and  
Change), Lyon - France, June 10, 2021

### **COHANIER, B**

The Evolution of Management Control - 2021, IAE de LYON, University Lyon III, Lyon, France, June 10, 2021

### **AKIN-ATES, M., R. S., LUZZINI, D. G. M., D. K.**

A Meta-Analysis of Supply Chain Complexity and Firm Performance. Academy of Management, August 7-11, 2020

### **LUZZINI, D.**

A look at Social Impact Supply Chains in times of Covid-19, IPSERA Workshop: Sustainable Supply Chains Versus  
Covid 19, November 30, 2020

### **AKIN ATEŞ, M., LUZZINI, D.**

Dimensions, Management and Outcomes of Supply Base Complexity: A Systematic Literature Review. Decision  
Sciences Institute, 52nd Annual Conference, Nov 17-20, 2020

Unraveling the effects of strategic purchasing on sustainability performance: The role of supplier integration and  
supply base complexity. EDSI Conference, Lund University (Sweden), May 31 – June 1, 2021

### **LUZZINI, D.**

Are Social Enterprises the answer to solve sustainability issues in Operations and Supply Chain Management?,  
8th EUROMA Sustainability Forum, March 22-23 2021

### Libros y capítulos de libros · Books and Book Chapters

#### ASSENS SERRA, J., BOADA GRAU, J. (2021)

**El impacto del cambio tecnológico en el empleo, la importancia de la cultura organizativa.**  
Monografía: **Nuevas tecnologías, cambios organizativos y trabajo: Una visión multidisciplinar.** Tirant lo Blanch, Valencia. ISBN: 9788413786155

La presente monografía tiene por objeto contribuir al rico debate ya existente sobre el impacto que la implantación de las nuevas tecnologías ha tenido, está teniendo y seguirá teniendo en el futuro de las relaciones laborales y, por extensión, en la disciplina del Derecho del Trabajo y de la Seguridad Social a la que, al menos por el momento, aún le corresponde regularlas mayoritariamente. Con este objetivo, en primer lugar, se lleva a cabo una delimitación y cuantificación de este fenómeno, con especial atención a la proliferación del trabajo a distancia y al trabajo en plataformas digitales que ha tenido lugar en los últimos años. En segundo lugar, se procede a identificar las principales controversias económicas, jurídicas y psicosociales que estos fenómenos suscitan. Y, finalmente, se efectúa la propuesta de aquellas medidas que, desde diferentes ámbitos de actuación, pero esencialmente, desde el ámbito jurídico-laboral y de seguridad social, pueden contribuir al objetivo de alcanzar el necesario equilibrio entre las indudables ventajas que comporta para las empresas la introducción de las nuevas tecnologías en su organización y el mantenimiento de los derechos individuales y colectivos que corresponden a los trabajadores afectados por las mismas. Este estudio se efectúa desde una vertiente multidisciplinar, combinando un enfoque económico, psicológico, sociológico y jurídico laboral, no en vano, únicamente desde esta perspectiva se puede llegar a comprender el verdadero impacto que supone para los trabajadores la introducción de las nuevas tecnologías en las organizaciones empresariales y, a su vez, realizar propuestas realmente útiles para afrontar las posibles consecuencias de índole personal, económica, social y jurídica que se derivan para los trabajadores afectados.



#### COHANIER, B., BAKER, C. R. (2020)

Tétranormalisation : profusion des normes et développement des entreprises. In EMS Editions - Collection Management socio-économique et recherche-intervention (Ed.), Thésée et Michelin: comment les organisations naviguent dans le labyrinthe de la tétranormalisation France - U.S.A.: EMS Editions - Collection Management socio-économique et recherche-intervention. ISBN: 9782376874119

Tetranormalization raises the question of the constructive integration of standards within a company or organization, making it possible to preserve its capacity for survival and development.



The objective is to understand the regulatory and normative environment in order to steer it proactively, to pool skills, innovative experiences and to identify the impacts of innovative socio-economic management. This book emphasizes the most recent reflections highlighting the management of standards with a view to developing sustainable corporate social responsibility. The 33rd edition of the ISEOR Autumn Symposium brought together a wide range of actors concerned with the challenges of prosperity and management as a source of socio-economic value creation and human development: Adelphi University (United States), CNAM-Paris, CNAM-LIRSA Paris, Democracy Reporting International (Lebanon), EADA - Business School Barcelona (Spain), ESSEC Business School, IAE de Bordeaux, IAE Lyon - Université Jean Moulin, Institute "AI and change management" - Shanghai University of International Business and Economics (China), International Institute of Social Audit and Academy of Ethics, Institute of Socio-Economic Management Minneapolis (United States), SAPIENS Institute, University of Alberta (Canada), Autonomous University of Chihuahua (Mexico), University of Balamand (Lebanon), University of Franche-

Comté, University Gustave Eiffel, University of Málaga (Spain), University of Montpellier, Saint-Joseph University (Lebanon), Technological University of Aguascalientes (Mexico), St. Scholastica College (United States).

The work also highlights, through numerous international testimonies from executives of industrial, tertiary companies and public service organizations, the effectiveness and efficiency of intervention research and socio-economic management (Academy of Management and ISEOR-Lyon), which has been successfully implemented for more than 44 years. Witnesses of these innovative actions are represented by: Adapei Les Nouvelles Côtes d'Armor, Adminima, Aguacates Sánchez Hass (Mexico), Akoros Strategy, And HR Solutions LLP (India), Arcenciel (Lebanon), Caisse d'Épargne Région Auvergne- Rhône-Alpes, Center for Young Business Leaders - CJD (Morocco), Regional Medical Center, St. Croix (United States), CUB Architecture, CX Machinery Ltd (China), Canillo Montoto Study (Argentina), EY Consulting, E. Leclerc Luçon, E. Leclerc St Gilles-Croix-de-Vie, France Silver Eco, Intersport, Lebanon Reforestation Initiative (Lebanon), Manpower Belgium & Luxembourg, MR Asesoria (Spain), MSE France, Néobulle, OPCO EP, Persea Trucking (Mexico), Robert-Louis Meynet, Savoie Volailles, Siléane, SLB Medical, City of Lyon.

## **COHANIER, B., BAKER, C. R. (2021)**

**Organizational theory early developments. Locating the seeds of Socio-Economic Approach to Management (SEAM) In Savall, H & Zardet, V (Eds), TRAITÉ DU MANAGEMENT SOCIO-ÉCONOMIQUE. Théorie et pratiques. ISBN: 9782376874706**

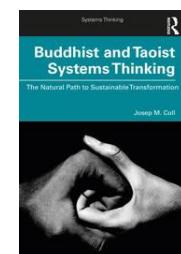
Using an organization theory historic approach, the purpose of this chapter is to provide evidence that the seeds of the Socio-Economic Approach to Management (SEAM) were laid as early as the seminal work on motivation at the workplace of the Human Relations School in the 1920's. The main objective of this chapter is to show that SEAM contributes to tackle the reconciliation problem of the social and economic sides of business management which the Human Relations School failed to address properly and was subsequently criticized for.



## **COLL MORELL, J. M. (2021)**

**Buddhist and Taoist Systems Thinking: the natural path to sustainable transformation. In Routledge (Ed.), Routledge. ISBN 9780367478964**

Buddhist and Taoist Systems Thinking explores a radical new conception of business and management. It is grounded on the reconnection of humans with nature as the new competitive advantage for living organizations and entrepreneurs that aspire to regenerate the economy and drive a positive impact on the planet, in the context of the Anthropocene. Organizations today struggle in finding a balance between maximizing profits and generating value for their stakeholders, the environment and the society at large. This happens in a paradigm shift characterized by unprecedented levels of exponential change and the emergence of disruptive technologies. Adaptability, thus, is becoming the new business imperative. How can, then, entrepreneurs and organizations constantly adapt and, at the same time, design the sustainable futures they'd like?



This book uniquely explores the benefits of applying Buddhist and Taoist Systems Thinking to sustainable management. Grounded in Taoist and Zen Buddhist philosophies, it offers a modern scientific perspective fundamentally based on the concepts of biological adaptability and lifefulness amidst complexity and constant change. The book introduces the new concept of the Gaia organization as a living organism that consciously helps perpetuate the conditions for life on the planet. It is subject to the natural laws of transformation and the principles of oneness, emptiness, impermanence, balance, self-regulation and harmonization. Readers will find applied Eastern systems theories such as the Yin-Yang and the Five Elements operationalized through practical methodologies and tools such as T-Qualia and the Zen Business model. They are aimed at guiding Gaia organizations and entrepreneurs in leading sustainable transformations and qualifying economic growth.

The book offers a vital toolkit for purpose-driven practitioners, management researchers, students, social entrepreneurs, evaluators and change-makers to reinvent, create and mindfully manage sustainable and agile organizations that drive systemic transformation.

### **KNOPPEN, D. E. F. (2021)**

**Sustainable and Green Supply Chains and Logistics Case Study Collection. In Kogan Page (Ed.), Connecting supply and demand markets in a circular economy: The case of Saica.**

EAN: 9781789668216

This chapter develops the case of Saica, a company that converts an increasing number of different waste streams into feedstock – or secondary raw materials - for a series of supply chains. For each new waste stream, Saica must invest in new technology and processes, and ponder the potential interests or objections of the involved stakeholders. This case aims to describe how Saica's decision to invest in a technology to recover value from expired packaged organic products (EPOP) hinges upon the agenda and objectives of stakeholders from supply markets, demand markets and the government.



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### Estudios e informes · Studies and Reports

#### **RAMON COSTA (2021)**

##### III INFORME NIVEL DIGITAL DIRECTIVO EN ESPAÑA

El objetivo del estudio es intentar responder a estas preguntas: ¿Cómo hemos evolucionado en nuestra transformación durante estos últimos seis años?; ¿Usamos las tecnologías digitales para ser más eficientes?; ¿Nos hemos adaptado a liderar, y trabajar en red?; ¿Encontramos la información que buscamos, la organizamos y compartimos eficientemente?; ¿Entendemos el valor que pueden aportar las nuevas herramientas digitales a nuestra organización?; ¿Cuáles son nuestros puntos fuertes? ¿Y nuestras debilidades?; ¿En qué ámbitos hemos mejorado nuestras habilidades digitales?; ¿Hemos avanzado en el liderazgo de la transformación digital? En definitiva, ¿Cuál es el nivel de madurez de los directivos y sus habilidades digitales, seis años después? Y, como consecuencia de la pandemia de la COVID,... ¿Las compañías han acelerado su transformación digital? ¿Y los directivos?

#### **ALINE MASUDA, CON LA COLABORACIÓN DE LUCIANO STRUCCHI Y EDGAR QUERO (2021)**

##### TELETRABAJO EN TIEMPOS DE COVID, UN AÑO DESPUÉS

Los objetivos del estudio son: entender cómo están trabajando las personas en un contexto inédito, consecuencia de la pandemia COVID-19, haciendo la comparativa un año después; comprender las percepciones y la evolución de las personas que teletrabajan y saber cuál ha sido el grado de equilibrio entre la vida personal y profesional durante la pandemia.

#### **ALINE MASUDA & ICSA GRUPO (2021)**

##### BRECHA SALARIAL Y PRESENCIA DE LA MUJER EN PUESTOS DIRECTIVOS

La 15<sup>a</sup> edición de este estudio anual tiene como objetivo analizar la brecha salarial y la cuota de presencia directiva de la mujer. Además de la foto fija a febrero de 2021, se muestra la evolución de los últimos años. Se compara la evolución de la presencia femenina y su correspondiente remuneración en el ámbito directivo. El estudio contempla la evolución de estas diferencias en las 3 grandes categorías profesionales: Directivos/as, Mados Intermedios y Empleados/as. Todas las comparaciones parten de la retribución de la mujer como base. Los porcentajes se refieren a cuánto más gana el hombre respecto a la mujer. El informe contempla el análisis de más de 80.000 datos salariales validados estadísticamente a febrero de 2021. Los datos analizados están expresados en valores medios y forman parte del Observatorio Salarial, herramienta de Benchmarking Salarial de ICSA Grupo® y del Informe de Remuneraciones 2021.

#### **JOAN TORRAS & ISDI (2021)**

##### RETOS Y AMENAZAS DEL SECTOR FINTECH EN ESPAÑA, LA VISIÓN DEL ACTUAL Y POTENCIAL PROFESIONAL

Elaborado por EADA Business School con la colaboración de ISDI, en el estudio han participado más de 300 profesionales recientemente incorporados a la industria Fintech, séniors y emprendedores Fintech, así como profesionales que lideran el cambio incorporando soluciones Fintech en sus organizaciones. Este estudio muestra la visión y la preparación del profesional Fintech, indicadores de interés vinculados al empuje y desarrollo del sector en España y profundiza en la realidad de los profesionales Fintech hoy en día. El crecimiento de las Fintech es una realidad en los últimos años. La actualidad y el futuro pronostican la necesidad de formación de los profesionales del sector financiero. Por este motivo, EADA Business School Barcelona e ISDI han llevado a cabo el presente

estudio. El objetivo general es obtener un buen retrato de cómo es percibido el sector Fintech por parte de los profesionales, su conocimiento, valoración, expectativas, necesidades de formación y especialización, tanto de los actuales como de los futuros profesionales del sector.

### **ICSA & EADA (2021)**

#### **14º INFORME EVOLUCIÓN SALARIAL 2007-2020**

El presente estudio analiza cómo han evolucionado las retribuciones desde el 2007, el considerado inicio de la crisis. El informe 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 (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; Evolución de las 5 posiciones directivas clásicas. Los datos analizados están actualizados a agosto de 2020 y forman parte del Observatorio Salarial, herramienta de Benchmarking Salarial de ICSA Grupo® y del Informe de Remuneraciones 2021.

### Casos · Cases

#### SAMBOLA, R; BONET, J (2021)

##### Almacenes Camprubí (act)

Es un caso breve donde se analiza el balance de situación y cuenta de resultados de cinco años de la empresa para diagnosticar su situación y proponer recomendaciones. Se utilizan los métodos de análisis porcentuales y ratios. Además de calcular el estado de flujos de efectivo para también emitir una opinión y recomendación.

#### BONET, JAUME (2021)

##### Forest of Flowers

Caso donde se analiza la expansión de una empresa de venta de flores mediante la apertura de dos nuevas tiendas. Mediante el análisis, utilizando porcentajes y ratios, de los estados financieros de los tres años anteriores, se proyectan los estados financieros del próximo año bajo dos escenarios: pesimista y optimista. El objetivo final es calcular las necesidades financieras de dichas proyecciones y si la empresa tiene los recursos financieros necesarios y adecuados

#### High Performance Tire

Caso de análisis financiero de los estados financieros de una empresa de reparación, montaje y venta de neumáticos. Tras un estudio del mercado y sus competidores, se analiza la evolución de estos tres años y se realiza un diagnóstico de la situación de la empresa y las causas que la han llevado a dicha situación. Para dicho análisis se utilizan porcentajes y ratios, así como el cálculo del estado de flujos de efectivo de estos tres años. Se realizan simulaciones sobre variaciones del capital de trabajo operativo para ver las consecuencias de dichos cambios en las necesidades financieras de la empresa. Finalmente se introduce el concepto de “bank covenants” y la importancia de su cumplimiento.

#### Pérez Martínez SA

Caso breve de análisis de costes de una empresa de fabricación de llantas. En base a una clasificación de costes fijos y variables, y a una limitación de capacidad de producción, se debe tomar la decisión de si se acepta o no un nuevo pedido adicional. A primera vista el pedido parece no rentable, pero tras realizar la simulación, se llega a la conclusión de que dicho pedido aumenta la rentabilidad global de la empresa

#### Suministros Llobregat

Análisis financiero y analítico de una empresa de suministro de materiales a talleres de reparación de automóviles. Después de analizar los estados financieros de los cuatro últimos años, se realiza una clasificación entre costes fijos y variables para poder calcular el punto de equilibrio y las ventas necesarias para conseguir los objetivos de resultados del año siguiente. Estos objetivos se basan en una limitación de ventas con la plantilla actual y el escenario de incrementar dicho límite, pero con un necesario aumento de empleados.

#### Tire City

Caso de expansión de una empresa de reparación, montaje y venta de neumáticos, y construcción de un nuevo almacén. En base al análisis de los estados financieros de los tres años anteriores y a una serie de hipótesis, se proyectan los estados financieros de los dos años siguientes. Es un caso donde se explican conceptos como amortización, endeudamiento, etc. y se calculan las necesidades financieras para los próximos dos años debido a los objetivos planteados por la empresa. Finalmente, se realiza un análisis financiero de los últimos cinco años para ver si su evolución es adecuada, emitiendo un diagnóstico y realizando una serie de recomendaciones.

### **KNOPPEN, DESIRÉE (2020)**

#### **Connecting supply and demand markets in a circular economy: the case of SAICA**

This chapter develops the case of Saica, a company that converts an increasing number of different waste streams into feedstock – or secondary raw materials - for a series of supply chains. For each new waste stream, Saica must invest in new technology and processes, and ponder the potential interests or objections of the involved stakeholders. This case aims to describe how Saica's decision to invest in a technology to recover value from expired packaged organic products (EPOP) hinges upon the agenda and objectives of stakeholders from supply markets, demand markets and the government.

#### **Golden Eagle Trekking Co.**

Golden Eagle trekking es una empresa que diseña y comercializa ropa de montaña y tiene una relación estrecha con la empresa Aguilas quien coordina la producción en Asia. El caso trata la complejidad en la cadena de suministro debida a la alta variedad de la oferta, el proceso de generación de previsiones de venta, y la planificación del suministro. Además, el caso invita a repensar decisiones claves de la cadena de suministro para poder mejorar la agilidad en la respuesta.

### **SAMBOLA, RAFAEL (2021)**

#### **Monterrey Foods Inc.**

Una firma de Private Equity busca posibles alternativas para una posible compra estructurada mediante capital y elevado apalancamiento en el sector de la salud, alimentación y químico.

El caso permite calcular el valor de la empresa seleccionada (Monterrey Foods) mediante dos alternativas de valoración (múltiplos comparables y DFC). Así mismo permite calcular su estructura financiera en función del precio pagado por las acciones.

### **VIARDOT, ERIC (2020)**

#### **Airbus 2019: soaring to new heights**

The case is an update of the original case "Airbus: Soaring to new heights" published in 2015. It analyzes the main strategic challenges for the Airbus commercial division in 2019. There have been some significant changes in 4 years. While Airbus has comforted its leadership position there has been a shift in the wide-body airplane market, forcing Airbus to close the manufacturing of its largest airplane the A380.

### **VIARDOT, ERIC (2021)**

#### **SONY's reorganizations in 2012: "One Sony, One Management"**

The case is an addendum to the case study "Sony Corporation- Future tense?" written in 2010 by P. Indu and V. Gupfa from IMCR which analyze the strategy of Sony from its origin to 2009. This case introduces the new reorganization put in place in 2012 by the recently appointed President and CEO Kazuo Hirai as a way to address the need for change at Sony because of the challenges in the electronics market and recent operating losses of Sony.

**OTROS CASOS DE PROFESORES ASOCIADOS:**

**CONTRERAS, PABLO (2021)**

**VINO GIK LIVE**

**FRANCILLETTE, MURIELLE (2021)**

**Compras estratégicas y su contribución a la innovación**

**MARTÍN, BORJA (2021)**

**TAROS LAB: acelerando mediante los datos**

**MIGUÉLEZ, MANUEL (2020)**

**Assessor Instructions**

**NOBOA, FABRIZIO (2020)**

**WAYKANA**

**WEENK, ED (2020)**

**RefreshCo SL: la experiencia VMI1**

**Golden Eagle Trekking Co.**

**Notas técnicas · Technical Notes****ROSELLÓ, MIQUEL (2021)****Entrevista por competencias I**

El objetivo de esta nota técnica consiste en ilustrar qué es una entrevista por competencias, una de las técnicas más utilizadas en la actualidad para valorar o evaluar talento en las entrevistas de empleo. Una mayor comprensión de ésta técnica puede influir para tener más o menos éxito en la entrevista.

**SALES, XAVIER (2021)****Internal carbon pricing**

Climate change is one of the greatest global challenges of our time. The technical note explains the concept of carbon pricing, its different approaches and specially the use of internal carbon pricing by organizations to incorporate the cost of greenhouse gasses emissions –as tons per carbon dioxide equivalent (tCO2e) – into managers' decisions. The note goes on explaining different approaches and case examples.

**VELASCO, FERRAN (2021)****Sesgos cognitivos**

Esta nota técnica describe 14 sesgos cognitivos que pueden afectar negativamente la calidad de nuestras decisiones. Para cada uno de ellos se identifican las causas que los provocan y las consecuencias más frecuentes que pueden tener en la toma de decisiones.

**OTRAS NOTAS TÉCNICAS DE PROFESORES ASOCIADOS:****COSTA, JORDI (2020)****Elementos del contrato de trabajo****Flexibilidad empresarial interna****Flexibilidad empresarial externa****FERNÁNDEZ, ESTRELLA (2020)****MLT - Programa de entrenamiento en Mindfulness****MORENO, OLGA (2020)****Conceptos teórico/prácticos de la gestión de proyectos – Desarrollo del cronograma****VAN ZOGGEL, J.; VOS, K (2020)****La asertividad****WEENK, ED (2020)****Operations & Supply Chain Management and the Business Model Canvas****Operations & Supply Chain Management in Service Organizations**

### Noticias Institucionales · Institutional news

El grupo de estudiantes del Master in Finance que llegó a la final del CFA Research Challenge 2021 hizo podium y quedó en 3<sup>a</sup> posición. Este año, el reto era de gran complejidad porque consistía en valorar la entidad financiera Caixabank con la futura fusión de Bankia en curso. El grupo de estudiantes lo forman: Domenica Avellan (México), Paulina Jaensch (Alemania), Albert Moragierga (España), Hans Troye (Noruega) y Thore Vogel (Alemania) tutorizados por el Dr. Gavin Kretzschmar.

El MBA de EADA Business School ha alcanzado el Top 35 en el 2020 Better World MBA Ranking realizado por la organización Corporate Knights, una clasificación que evalúa el compromiso de las escuelas de negocios con el desarrollo sostenible.

ISDI y EADA Business School se alían para formar a los futuros directivos del sector digital. La unión es fruto de una visión conjunta sobre la generación y formación de talento en un contexto digital, EADA Business School e ISDI (Instituto Superior para el Desarrollo de Internet), se unen para lanzar un Master in Digital Business.

Nueva Directora Corporativa y nuevo Dean de EADA Business School desde el pasado 1 de agosto. En esta nueva etapa, iniciada ya hace unos meses con una nueva Presidencia y la renovación parcial de los miembros de su Patronato, darán continuidad a esta evolución en la que preparar a EADA Business School ante los nuevos tiempos, presentes y futuros será clave. Para ello, focalizarán sus esfuerzos, entre otros aspectos, en el desarrollo de la misión bajo criterios de sostenibilidad, innovación y liderazgo, impulsar su posicionamiento internacional, promover su metodología de aprendizaje capaz de adaptarse a cualquier circunstancia, adoptar la digitalización internamente y, por supuesto, potenciar aún más su impacto positivo en la sociedad.

EADA Business School ha renovado por cinco años la acreditación académica EQUIS -European Quality Improvement System-, otorgada por EFMD Global (European Foundation for Management Development) y considerada la de mayor prestigio internacional en el ámbito de la formación de directivos. EADA ha ido renovando esta acreditación desde 1999, la primera vez que le fue concedida, lo que la sitúa en el selecto grupo de business schools reconocidas por su excelencia formativa. De hecho, en España EADA es una de las 4 únicas escuelas acreditadas con EQUIS por 5 años -3 en Barcelona, siendo uno de los clústeres más fuertes del mundo en educación directiva.

