

IV International Week *12TH – 16TH April 2021*



Organized by:
School of Economics and Business



Universidad
Zaragoza

1542



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Content on the sessions- Regular courses

Monday 12th of April 2021

10:45 - 12:45 Microeconomics I- José Alberto Molina

Link to the class: <https://meet.google.com/jvf-ydyg-ooc>

Guest: Joanna Dzialo - Lazarsky University Warsaw - Poland

Poland and Spain: country comparison

- 1/ General information (territory, population, climate, etc.)
- 2/ Economic aspects (GDP, GDP per capita, trade balance, budget deficit, public debt, unemployment rate, inflation rate)
- 3/ Quality of life (health care, life expectancy, education system, cost of living, internet users, mobile phones, infrastructure)
- 4/ Tourism, including Warsaw and Lazarski University (for potential Erasmus students)

17:00-19:00 Macroeconomics- Isabel Almudí

Link to the class: <https://meet.google.com/sjm-enza-pma>

Guest: Roberto Patuelli- Università di Bologna – Italy

Economics Impacts of Tourism, related to the Keynesian multiplier

The Keynesian multiplier has long been a common and simple tool to evaluate the potential effects of economic shocks. It is possible to apply it also in the field of tourism economics to catch a glimpse of how shocks to tourism demand (think for example about the ongoing COVID19 crisis) can impact the economy. We will briefly review how the standard multiplier model can be easily adapted to study the impact of tourism demand shocks, of increasing/decreasing outgoing tourism expenses, and of differentiated import shares in internal tourism consumption. We will be able to relate this latter issue also to regional multipliers, to catch its importance for small economies compared to large economies.

16:55 to 18:55- Business Innovation and Technological Change – Vicente Calatayud

Link to the class: <https://meet.google.com/dps-scae-afb>

Guest: Francisco do Adro-UNITA -University of Beira Interior- Portugal

Innovation management and NPOs performance

The literature is consensual in stating that innovation helps in improving the performance of nonprofit organisations (NPOs), highlighting how there remains the scope for further research designed to better understand the dimension supporting social innovation. Through the application of the Tidd & Bessant model, which reflects an important contribution to this specific sector, this study seeks to meet a shortcoming in analysing just which innovation management factors influence the performance of NPOs. To this end, we applied a quantitative methodology based on a survey made of Portuguese NPOs that received a total of 135 valid responses. Based upon the application of multiple linear regression models, this concludes that there are five innovation management models with a positive impact on NPO performance levels. In terms of



the implications, these results, consistent with earlier research of a different nature, strengthen the idea that private business sector methods may undergo successful adaptation to the social sector and assist such entities implement measures that offset their organisational, and consequent financial, weaknesses.



Tuesday 13th of April 2021

8:45-10:45 - Economic History and World Economy- Javier Silvestre

Link to the class: <https://meet.google.com/gzk-zmtx-ndp>

Guest: Elisa Dalla Rosa - Università di Verona - Italy

The characteristic of Italian Capitalism -Competition and internationalisation strategies.

The case of the Veronese bakery industry.

The paper aims to investigate, by means of reports and statistical data from the local Chamber of Commerce, the strategies and processes of internationalisation followed, together with the logic of dimensional growth, by the companies of the Veronese bakery sector, distinguished by several companies consolidated on the national market, in search of new market shares on global markets. The analysis of the main players in the bakery sector, in the area of leavened pastries and biscuits, from their appearance on the provincial economic scene to their success in the national context, is the starting point for a more detailed analysis, from a point of view of bibliography, methodology and comparison. In the following pages I am submitting the first results that emerged from the study.

10:50- 12:50 Management accounting -Sabina Scarpellini.

Link to the class: <https://meet.google.com/xgm-ccvb-qvq>

Guest: Gavin Midgley - University of Southampton- UK

Preparing a cash budget and why they are so important to companies

This lecture will examine why the cash position of a business is at least as important as its profitability. It will draw upon the students' experience of accounting concepts and preparation to discuss how putting together a cash budget differs from producing other financial statements. It will also look at how the different types of costs a business incurs (e.g. fixed, variable, stepped etc.) affect the cash budget. The lecture will then look at a relatable scenario and we will complete a cash budget for a company and ask what it means for the company's position in the future.

10:45- 12:45 and 16:45- 18:45 - Contabilidad Analítica- Luis Alberto Fabra y Mauricio Sánchez

Link to the class morning: <https://meet.google.com/xvf-rkkv-yrf>

Link to the class afternoon: <https://meet.google.com/acx-khxb-abd>

Guest: Frank Kalenberg -HWR Berlín – Germany

Modelo ABC (El coste basado en actividades) –Idea principal, fundamento teórico y asignación de costes

El modelo ABC nació a causa de las limitaciones de los sistemas tradicionales de costes. Pretende resolver entre otras cosas el creciente problema de la asignación de costes indirectos a los productos; considera el hecho de que los productos no consumen costes indirectos, sino actividades y son éstas las que consumen los factores de costes indirectos. Así que busca asignar los costes indirectos a los productos a través de las actividades consumidas.

El contenido de la clase consiste, por una parte, en la explicación y análisis de esta idea principal (fundamento teórico), y por otra parte, en el proceso de asignación de costes por el modelo



ABC, a través de un caso práctico simplificado, comparándolo con la asignación de costes en los sistemas tradicionales.

15:00-17:00 - Introduction to Marketing Research -Julio Jimenez

Link to the class: <https://meet.google.com/whj-nunb-hgq>

Guest: Ricardo Rodriguez - Universidade de Lisboa - Portugal

Data Analysis- Using Fuzzy set Qualitative Comparative Analysis

Fs-QCA is a data analysis methodology based on Boolean algebra that focuses on the membership of elements to a set to identify configurations of conditions leading to the presence and/or the absence of a certain outcome. This lecture will be focused on the benefits of fs-QCA to conduct research and data analysis when data is qualitative, although it can also be used with quantitative data. It's also important to acknowledge that fs-QCA is also useful in the presence of small samples. Fs-QCA is gaining popularity among management researchers. Therefore, this is a relevant opportunity to help students gain knowledge on a different approach to data gathering and analysis in the context of marketing research.

16:55- 18:55 Excellence and Quality Models – Antonio Miranda

Link to the class: <https://meet.google.com/atp-qzpz-szb>

Guest: Aleksandra Laskowska-Rutkowska -Lazarsky University Warsaw- Poland

Digitalization of business models. Cases of Amazon, Netflix, and Li & Fung

Nowadays, companies to survive have to adapt their business models to new circumstances very quickly. The concepts of creative disruption and disruptive innovations are very up-to-date. Disrupters often build business models that are very different from those of incumbent companies. Digitalization is a must in the era of fast-developing technology and Coronavirus makes this process even faster. Companies, who are behind the digitalization process are in danger. Netflix, Amazon, and Li & Fung are good examples of digital transformation. However, Blockbuster got into bankruptcy, and Walmart has to reinvent its business model to stay on the market. This lecture is going to picture the mechanism of the creative disruption process and discuss the elements of digital business model transformation. Students are expected to take part in the discussion.



Wednesday 14th of April 2021

10:45-12:45 and 16:45-18:45 Sistema fiscal Español- Miguel Ángel Barberán

Link to the class: <https://meet.google.com/fbn-adhi-onf>

Guest: Katerina Krzikalova- VSB – Technical University of Ostrava- Czech Republic

Comparison of the Czech and Spanish Tax system.

The aim of the lecture is to compare the Czech and Spanish tax system. The overview of taxes applied in both of the countries, with focus on the main differences in corporate income tax (CIT) – rates, consolidation of accounts for the purpose of CIT, taxation of dividends, taxation of newly formed enterprises; personal income tax (PIT) - categories according to the source of origin, employment income, business and professional income (self-employed persons), deductions, allowances and credits; value added tax (VAT) – rates and exemptions. Overview of tools in the fight against tax evasion and their impact on behaviour of the taxpayers.

16:55- 18:55 Commercial Law- Pablo Jarne

Link to the class: <https://meet.google.com/wfz-aqxm-uau>

Guest: Giorgos Christonakis- HWR Berlin

Germany Multinational Enterprises in Law and Regulation

The lecture introduces into a novel area of legal scholarship, namely the internationalisation and related global institutionalization of the business organization of Multinational Enterprises (MNE) whose activities have increasingly become subject to various normative forms of regulation at national, regional and multilateral levels. The lecture deals firstly with MNE as a phenomenon of overlapping systems of regulation on economic relations, explaining extraterritorial coverage on MNEs and presents the interdisciplinary account of the various techniques used to regulate MNE and, against this background, considers the effects of corporate self-regulation in sustainability governance upon the development of the legal order in this area of mainstream international business approaches. MNEs' rule-making efforts are significant, then internationalisation has tended to increase the power of corporations without a concurrent overall increase in accountability and liability in the field of compliance with concerns as human rights and environment. Furthermore, controversial policy issues in legal protection against investment risks will be addressed as the most prominent example to explain the current shift in the regulative status of MNE under international law (partial legal subjectivity). Whether MNE act as a restraint on competition on international markets will serve as last point of reference by using the Common Market antitrust concept as an example of genuine international MNE-regulation.



19:00 -21:00 - Globalization, International trade and Economic geography- Fernando Sanz

Link to the class: <https://meet.google.com/fii-czmv-arb>

Guests: Renata Orłowska and Krystyna Zoladkiewicz- University of Gdansk - Poland

Does business need the World Trade Organization? Multilateral trade system, WTO rules and functions.

This course introduces students to the WTO as a main organization dealing with multilateral trade. The WTO helps trade throughout the world flow smoothly through its trade agreements. Members of the WTO know what the rules are. They understand the penalties for breaking the rules. They know how to play the global trade game. As such, it creates a safer trading arena for everyone. The WTO negotiates improved trade arrangements among its members. Its most recent round of negotiations took place in Bali. The largest agreement would have been the Doha Round of Trade Talks. Membership also lowers the costs of doing business by removing volatility. These general benefits extend to all members. Business, trade and the WTO have always been closely connected. The biggest beneficiary of transparent and predictable trade rules and obligations is the private sector. Without business, there would be no trade and no WTO. Business is an important interlocutor for both governments and the WTO. It is actively involved in the multilateral trading system and participates in public activities of the WTO.



Thursday 15th of April 2021

14:55- 16:55 International Financial Management - Sandra Ferreruela Garcés

Link to the class: <https://meet.google.com/hxd-pqra-fvp>

Guest: André Tomfort- HWR - Germany

Determination of the optimal capital structure of a corporation using the modern cost of capital approach

The worldwide indebtedness of corporations has increased considerably over the past two decades and may destabilize the world economy. Often corporations did not base their debt decisions on rational analytics but rather in an opportunistic way taking advantage of the very generous conditions in capital markets. The aim of this lecture is to show the risk of a high financial leverage and to discuss simple statistical techniques to determine default risk. A theoretical framework will be added to determine the optimal capital structure using the modern cost of capital approach. The lecture will be completed by empirical facts.

16:45-18:45 Stock market and market analysis- Lidia Lobán y Luis Vicente

Link to the class: <https://meet.google.com/rei-edkc-xdz>

Guest: Elizbieta Bukalska- Marie Curie University - Poland

Behavioral Aspects of Financial Decision

Stock market is important element of financial market and affects lots of decisions in real economy. Investment (buying and selling shares) decisions are also important element of many academic study programmes at universities. The beginning of research on investment decisions dated back to 50ies of XX century and was carried out within neoclassical paradigm assuming rational homo oeconomicus. The CAPM model is the example of rational decision process showing linear and perfect relation between risk and rate of return. But recently market anomalies occurred and proved to be the exempt from the rationality assumption. Market anomalies are perceived as the example of “irrational” investor behavior. The best known team of Kahneman and Tversky started their research trying to explain these “irrationalities” on the basis of cognitive psychology. Since then lots of biases and fallacies was identified and their impact on investing decisions and investors’ behavior was proved.



Friday 16th of April 2021

10:50-12:50 - Financial Risk Management- Mercedes Alda

Link to the class: <https://meet.google.com/dzn-oiru-whq>

Guest: Farah Iranpour - Hogeschool Utrecht - The Netherlands

Interest and Exchange Rate and risks associated to them

12:45-14:45- Dirección Financiera- Luis Ferruz

Link to the class: <https://meet.google.com/sxj-nqgg-txy>

Guest: Anna Wawryszak- Marie Curie University- Poland

Corporate Financial Strategy

The composition of boards has attracted significant interest of researchers and public debate. The presentation includes the result of research on the relationship between board diversity and corporate financial policy. Topics covered in this presentation are as follows:

1. Definition of board diversity.
2. The benefits of appointing heterogeneous boards in terms of gender, age, education and experience.
3. The board diversity and financial policy of Polish companies: a) cash holdings, b) level of debt, c) dividend payments.
4. How the board diversity affects financial performance (i.e. profitability, market value)?



Circular Economy Seminar

Wednesday 14th of April 10:00 to 11:30 Panel 1

Link to the meeting: <https://meet.google.com/fjr-mpro-uwo>

Moderator – Miguel Marco

Aleksandra Laskowska - Rutkowska Lazarski University

Title: Circular economy and supply change

Over the last two decades, environmental problems mainly caused by global warming and climate change have been considered to be an emergency, which has raised a great awareness of protecting the environment not only in the state, or regional level but also in global concern. A circular economy is an economic system of closed loops in which raw materials, components and products lose their value as little as possible, renewable energy sources are used and systems thinking is at the core. This lecture will explain how supply chain management is affected by circular economy principles and how the supply chain solutions (e.g. sourcing, supply chain visibility, use of renewable energy sources) can contribute to the circular economy concept.

Giorgos Christonakis Berlin School of Economics & Law

Title: Promotion of Sustainable Consumption through Responsibilisation of Consumers in the Circular Economy: A New Model of Private Law Enforcement for Sustainable Textile Supply Chains by Consumer Protection Organisations in Austria

The subject consists of following two parts:

Introduction to the **Steering Role of a “Sustainable Consumption Law”** Currently Emerging: A shift from legal protection to consumers in the consumer society of the 1980’s to consumer protection in today’s circular economy (Hans-W. Micklitz)? Internationalisation of sustainable consumption policies through consumer protection regulation: Can recently enacted supply chain-related self-regulation projects including reporting requirements be deemed steering tools for sustainable consumption? (Since Corporate Social Responsibility disclosure is a paradigm shift if leading to some steering of Multinational Enterprises' activities not in line with common sustainability standards).

The Austrian Draft Bill for a Corporate Social Responsibility Law for the Textile Industry – a Milestone in this Development? The Austrian Parliament is close to introduce a collective legal action by Consumer Protection organisations for the disgorgement of importers’ profits generated by imported products that are associated with forced labor and child labor in the entire textile production and supply chain in case the importer in question has not complied with due diligence (first and foremost risk assessment) duties imposed by the statute. Compensation is to be paid into a Fund for Social Responsibility of Companies. What can be the impact of a pro-Circular Economy practicing of the collective action? The enforcement mechanism is a unique piece of regulation in international comparison. On the one hand, it furthers politicization of the role and function of consumers more than other supply chain responsibility-related laws. It opens, on the other hand, contrary to other concepts on profit disgorgement collective claims in the areas of consumer protection



and antitrust that are paid directly into government treasuries, a creative leeway for contributions by the Fund to those (persons and entities) working for innovative CSR-related measures. The capacity of law to steer integrative sustainable consumption efforts into the existing regulative environment of global supply chains will be examined on this model.

Wednesday 14th of April 16:00 to 17:30 Panel 2

Link to the meeting: <https://meet.google.com/qxi-rqok-msy>

Moderador: Sabina Scarpellini

Sabina Scarpellini- University of Zaragoza

Title: Social impact of the circular economy in businesses and the sustainability accounting

From a triple bottom line perspective, the circular economy's social dimension is one of the three pillars for sustainability accounting and reporting. Thus, it must be considered in the relationship between firms and their stakeholders. This lecture's main objective is to reflect on the circular economy's social impacts at the micro-level by analyzing job generation and other social indicators. To this end, different metrics to be applied to measuring the circular economy-related impacts in businesses are proposed for sustainability accounting and reporting.

Anetta Kuna-Marszałek University of Lodz – Poland

Title: Green economy. Myth or reality?

The idea of a green economy is an important initiative in light of the increasing pressures a growing world population and economic development are placing on the earth's resources. It can be thought of as an alternative vision for growth and development. This concept looks like a warning: economies are embedded in nature and cannot function without ecosystems' support. However, a green economy in itself remains an empty phrase if it is not backed by political incentives. Calling for a green economy only makes sense if companies and individuals have strong incentives to avoid environmental degradation, save resources and energy. Hence the question arises: Is a green economy a myth or a reality?

Jakub Marszalek – University of Lodz- Poland

Title: Green bonds- financial innovations and climate change

The purpose of the presentation will be to describe the green bond market in the context of changes in the capital market and the growing problem of environmental pollution. The structure of these instruments will be presented in terms of issuing activity, type of issuer, financial structure and other features. A comparison of green bonds to financially similar corporate bonds will also be presented. A separate topic discussed in the presentation will be the study of the relationship between various types of pollution and the emission activity of green bonds. Finally, the most interesting, often very innovative, cases of using green bonds for the implementation of pro-ecological investments will be presented.



PhD Seminar

Wednesday 14th of April 12:00 to 14:00

Link to the meeting: <https://videoconferencia.unizar.es/b/sem-dp7-fmk>

Presentations 20 minutes and a common discussion

Giorgos Christonakis Berlin School of Economics & Law

Title: Policy Recommendations on Non-Financial Reporting by Large Companies

Reporting on Corporate Social Responsibility (CSR)-related management allows stakeholders to take better account of companies' sustainability considerations and long term performance. The lecture aims at addressing and critically questioning policy issues of the EU Directive 2014/95 regarding non-financial disclosure which can be deemed a paradigm shift towards a certain juridification of CSR-concepts due to factual pressure of the reporting requirement which may lead to some steering of Multinational Enterprises' activities not in line with common sustainability standards. This is intended, as responsibilities of such companies with respect to such global concerns have been broadly recognized but not regulated yet through treaties. Thus, despite recent developments (transnational human rights litigation, introduction of National Action Plans on the Implementation of the UN Guiding Principles on Business and Human Rights) enforcement of sustainability concerns in so called low governance zones seems - at least partially - dependent on the willingness of Multinationals to regard CSR-standards as binding. The subject is particularly interesting, given that until now, there is no reflection in the scholarly literature on how theories of legal norms account for empirical evidence of global business self-regulation through sustainability standard setting (= on when and how law should employ default rules on reporting in the CSR-context). What is more, there is no sufficient empirical evidence about direct effects of mandatory reporting on corporate organizational decision-making. The hitherto EU CSR-Model leaves open considerable leeway to facilitate bridge-building between corporate self-regulation and formal law. However, a shift from self-regulation towards juridification of CSR is discernible. It deems advisable to further specify reporting objectives and methodologies in order to serve legal certainty and build up the competitiveness of business. Some proceduralisation of monitoring Multinationals' compliance can be advantageous. These aspects seem to have been taken into consideration by the European regulator on the eve of an amendment of the Directive, too.

Francisco do Adro -Universidade da Beira Interior

Title: Innovation management and NPOs performance

The literature is consensual in stating that innovation helps in improving the performance of nonprofit organisations (NPOs), highlighting how there remains the scope for further research designed to better understand the dimension supporting social innovation. Through the application of the Tidd & Bessant model, which reflects an important contribution to this specific sector, this study seeks to meet a shortcoming in analysing just which innovation management factors influence the performance of NPOs. To this end, we applied a quantitative methodology based on a survey made of Portuguese NPOs that received a total of 135 valid responses. Based upon the application of multiple linear regression models, this concludes that there are five innovation management models with a positive impact on NPO performance levels. In terms of the implications, these results, consistent with earlier research of a different nature, strengthen the idea that private business sector methods may undergo successful adaptation to the social



sector and assist such entities implement measures that offset their organisational, and consequent financial, weaknesses.

Anna Chiara Scapolan University of Modena and Reggio Emilia, Italy

Embeddedness and creativity in collaborative spaces

This study explores the role of embeddedness in sustaining individuals' creativity in collaborative spaces. Over the last years collaborative spaces became a widely diffused phenomenon all over the world, welcoming mainly independent professionals from different fields, in search for a workspace to fight the social void, to express their professional identity and to build their professional network. Our analyses, based on the responses from 117 coworkers from collaborative spaces in Emilia-Romagna, suggest that embeddedness acts as a crucial element facilitating creativity. Findings show that the mere affiliation to a collaborative space does not necessarily lead to higher levels of creativity since coworkers need to be embedded in the space and in the community.

Ricardo Rodrigues ISEG - Lisbon School of Economics and Management

Allotstasis and organizational excellence: A fuzzy-set QCA approach

Organizational excellence is critical towards the development of organizations and, considering their role in the modern world, for the economic and social development of societies. Allotstasis refers to the systematic effort made to ensure the dynamic balance of the organizational systems. In this context, this research focuses on the relationship between allotstasis and organizational excellence, based on a sample of firms from Portugal and Spain and, resorting to fsQCA, reveals that there are different combinations (equifinality) of conditions (adaptive capacity, feedback capacity, stigmergy condition and integration intensity) leading to high outcomes (employees satisfaction, stakeholders satisfaction and organizational performance). Simultaneously, the analysis shows that organizations that match those combinations, simultaneously achieve high employees satisfaction, stakeholders satisfaction and organizational performance (multifinality). Finally, the results reveal that there are relevant differences between organizations operating in distinct contexts.



Online Teaching Best practices

Coordinated by Ana Yetano

Friday at 10:00- 11:30

Link to the session: <https://meet.google.com/thh-xgmp-axb>

José Mariano Moneva – Ignacio Moralejo and Ana Yetano - University of Zaragoza -Spain

Online Intensive program in Banking and Finance

We will review an initiative of Internacional cooperation through online tools given the impossibility of travelling this year. How international groups of professors and students have worked in different topics related to finance, develop project and present results, but also have social activities and coffee to have fun a get to know each other.

Jakub Marszalek - University of Lodz- Poland

Coordination of online teaching practices

The presentation will be devoted to the problems of implementing distance learning in the process of academic and managerial education. As a vice-dean for teaching excellence, I will present my experiences after one year of teaching in a pandemic. An interesting aspect of the speech may be the presentation of the results of the University of Lodz students' research in terms of their assessment of distance learning. Good practices that have been developed in this area will also be presented. Finally, conclusions from the study of students of management studies in terms of their assessment of distance learning and activities aimed at improving the teaching process will be presented. The whole presentation will be summarized with the conclusions that were formulated after the one-year implantation of distance learning at the University of Lodz.

Gavin Midgley - University of Southampton- UK

Online teaching methods

One aspect of my online teaching that has received positive response from students is the use of music & other audio/visual elements in presenting recorded work and creating a relaxing, open environment for students. My presentation aims to pass some of my experiences on while hearing from other about how they have used these elements.



Hot topics on Human Resources Management

Coordinated by Raquel Ortega

Thursday 8th of April 8:50 to 10:50

Link to the session: <https://meet.google.com/sck-ibsj-emv>

Monika Huesmann - HWR Berlin, Germany

Questioning the two-gender design norm?

The example of the design policies of toilets in organizations. Inclusion of transgender/intersexual needs a multifaceted approach. Designing the bathrooms are an important step to make access to all facilities as inviting as possible

Thursday 15th of April 8:50 to 10:50

Link to the session: <https://meet.google.com/sck-ibsj-emv>

Sabine Bacouel-Jentejns - ISC Paris

The impact of culture on International Human Resource Management

The impact of culture on international HRM: The purpose of this lecture is to develop an understanding of how culture impacts the selection of expatriates MNC send abroad and how those expatriates fit into their mission. We will explore the special status of the so called "international manager" and the related issues affecting an international assignment to become successful in particular when facing a cultural challenge in people management. We will develop the topic by in-depth discussion of a case study.

Thursday 15th of April 15:00 to 17:00

Link to the session: <https://meet.google.com/foz-ynmj-tpx>

Anna Chiara Scapolan - University of Modena and Reggio Emilia, Italy

Embeddedness and creativity in collaborative spaces

This study explores the role of embeddedness in sustaining individuals' creativity in collaborative spaces. Over the last years collaborative spaces became a widely diffused phenomenon all over the world, welcoming mainly independent professionals from different fields, in search for a workspace to fight the social void, to express their professional identity and to build their professional network. Our analyses, based on the responses from 117 coworkers from collaborative spaces in Emilia-Romagna, suggest that embeddedness acts as a crucial element facilitating creativity. Findings show that the mere affiliation to a collaborative space does not necessarily lead to higher levels of creativity since coworkers need to be embedded in the space and in the community.



Thursday 22th of April 15:00 to 17:00

Link to the session: <https://meet.google.com/foz-ynmj-tpx>

Monika Huesmann - HWR Berlin, Germany

The sticky steps of the career ladder for engineers

The case of first-generation students in Germany. Discrimination during the whole professional live because of the social background.



Short CV of the participants

Francisco do Adro-UNITA -University of Beira Interior- Portugal

Francisco do Adro has a degree in Letters and Lusophone Civilizations from the Michel de Montaigne Bordeaux III University, with equivalence from the Universidade Nova de Lisboa and a Master in International Trade and Management from the Business Administration Institute of the Montesquieu Bordeaux IV University, with a quarter taught at the University Autonomous of Lisbon. He is currently in the 3rd year of his PhD in Management at the University of Beira Interior in Covilhã, having as research area the third sector with some works already published and / or object of presentation at conferences.

Sabine Bacouel-Jentejns - ISC Paris

Sabine is Professor of Management at ISC Paris, France, where she is the Head of the Management Department and directs the International Business & Management Master Program. Sabine's international exposure is supported by many teaching missions at business schools in Europe, the USA, China and Russia. In addition to research and teaching, she has more than a decade of practical experience in the financial services sector in Germany.

Elizbieta Bukalska- Marie Curie University - Poland

She is Ph. D. in finance and economics. She is Associate Professor at Department of Corporate Finance and Accounting, Faculty of Economics at Maria Curie-Sklodowska University in Lublin, Poland. She is Lecturer and Researcher on corporate finance, behavioural corporate finance and public companies capital structure and pay-out strategies. She published more than 60 research papers; attended more than 40 conferences; supervisor of more than 100 seminar Bachelor and Master diploma thesis. Apart from research activities she took part in many projects and has been a member of many professional advisory bodies in corporate finance.

Giorgos Christonakis- HWR Berlin

Giorgos Christonakis: LL.M. and Ph.D. at the Albrecht-Ludwigs-University Freiburg i. Br.. Academic appointments & activities: Adjunct Professor (2014-16 Professor) of Law of the Internationalisation of Economic Processes at the Berlin School of Economics and Law, Department of Business and Economics; Associate Professor of International Economic & Environmental law at the International Hellenic University, Thessaloniki, Schools of Legal Studies & Technology (2011-15); Adjunct Professor of German and European Administrative law at the Ruprechts-Karls-University of Heidelberg, Faculty of Law (winter terms 2011 & 2012); Lecturer of Administrative & Public Procurement Law at the Greek State Academy for Public Administration and the Diplomatic Academy (2006-10). Government Service and other main professional appointments (until 2011): Expert Counselor at the Greek Ministry of Foreign Affairs, most recently Head of Legal at the Department for the Administration of the 4th European Structural and Investment Funds Projects; Lawyer for public procurement procedures and Head of the Office for Contract Management at the Legal Department of the Organizing Committee for the 28th Olympic Games in Athens.

Elisa Dalla Rosa - Università di Verona - Italy

Elisa Dalla Rosa was born in Bussolengo (Verona) on March 30th 1979.

She was graduated (summa cum laude) in business Economics at the University of Verona. In 2008 she received her PhD in Economic History, under the supervision of Professors Sergio Zaninelli and Sergio Noto.

Since 2014 she has been an adjunct professor of Economic history at the University of Verona. She focused her interests on Italian public steel industry from 1900 to 1960 and business history. Lately she is especially interested on hospital institutes.

Joanna Działo- Lazarski University, Faculty of Economics and Management

Dr hab., Associate Professor, she is researcher and lecturer, Lazarski University, Faculty of Economics and Management. In 2011, she obtained the habilitation in the field of Economics, University of Lodz, Faculty of Economics and Sociology. Since 2003, She is part of the experts in the Ministry of National Education in the field of education programs and textbooks for the "Entrepreneurship" course in secondary schools. She received the award of the Lazarski University Rector for the publication: J. Działo, B. Guziejewska, A. Myślińska, A. Żółtaszek, Determinants of Local Government Deficit and Debt: Evidence from Polish Municipalities, LEX LOCALIS - JOURNAL OF LOCAL SELF-GOVERNMENT, Volume 17 Number 4, 2019 ("Philadelphian List").

Monika Huesmann - HWR Berlin, Germany

Phd in 2007 on the subject of "References from a personnel policy perspective, design, deployment and perceptions" at Freie Universität Berlin. She has been Group leader in the Carl Weber Kindergarten of Lebenshilfe Kirchheim from 1983 to 1988, Deputy head of the special school kindergarten of Lebenshilfe Schwäbisch Gmünd from 1989 to 1991 and Head of the special day care centre for deaf and hard of hearing children and young people in Nuremberg from 1991 to 1993. Since 2000 freelance business and personnel consulting, especially for small and medium-sized enterprises with a focus on organizational development, coaching of executives, employee surveys and personnel selection procedures. In 2002 she started as research Fellow in the Human Resources Policy Department of Freie Universität Berlin, later on from 2008 to 2011 she was Personnel Officer at the Federal Institute for Risk Assessment Berlin and since 2011, she is Professor of Organization, Personnel and Information Management at the Berlin School of Economics and Law (Hochschule für Wirtschaft und Recht Berlin). Her main research areas are Diversity management, project management, personnel assessment, in particular references, personnel selection, flexible work models, international comparisons in the field of personnel management, educational advancement and descent.

Farah Iranpour - Hogeschool Utrecht - The Netherlands

Katerina Krzikalova- VSB – Technical University of Ostrava- Czech Republic

Ph.D., assistant professor at the Faculty of Economics of VSB - Technical University of Ostrava since 2008. She gives lectures on issue of taxes and accounting of business entities. She focuses her publishing and research activities mainly on the impacts of legislative changes in the field of taxes on the behavior of business entities and public budgets. In practice, first she worked as an independent expert in a business corporation dealing with economics and ecology consulting. Then she worked for a long time in the Financial Administration as a controller of more types of taxes and subsequently as the value added tax methodologist. She also provides consulting and lecturing activities in the field of accounting and taxes based on a trade license.

Frank Kalenberg - Hochschule für Wirtschaft und Recht Berlin, Germany

Frank Kalenberg es doctor en Ciencias Económicas y Empresariales por la Universidad de Münster (Alemania) y profesor de Contabilidad de Gestión y Controlling de la „Hochschule für Wirtschaft und Recht“ (Universidad de Economía y Derecho) en Berlín. Dispone de amplia experiencia docente tanto en estudios universitarios tradicionales como en el llamado modelo „Duales Studium“ (Estudio universitario dual) que pretende realizar un engranaje estrecho entre teoría y práctica empresariales. Además, es autor de una obra sobre los fundamentos teóricos y la implementación práctica de la Contabilidad de Costes y Controlling.

Anetta Kuna-Marszałek University of Lodz – Poland

Anetta Kuna-Marszałek, Ph.D., associate professor, the Head at the Department of International Trade, Deputy Head in the Institute of Economics, University of Łódź (Poland). Her primary research interests focus on various aspects of contemporary economics, including research on green economy, internationalization of business activities, foreign direct investment, multinational trade system, and the interlinks between trade liberalization and environmental policies. She participated in several research projects, including projects co-financed by the EU and the National Science Centre. Additionally, she cooperates with business entities helping companies to analyze their strategic position and prepare their international development strategies. She is a member to several prestigious international organizations.

Aleksandra Laskowska-Rutkowska -Lazarski University Warsaw- Poland

Ph.D., Associate professor at Lazarski University, Director of the Logistics and Innovation Center of the Lazarski University. A graduate of the Faculty of Foreign Trade of the Warsaw School of Economics, a scholarship holder of the Japanese government and IESE Business School (Barcelona), a visiting faculty member at the University of Minnesota (USA). A long-time employee of the Warsaw School of Economics (first in Logistics, the Department of Innovation Management), currently at the Lazarski University, lecturer at The Candian MBA (SGH and University of Quebec program) and WEMBA (SGH and University of Minnesota program) and at post-graduate studies at SGH, SGGW and Lazarski University. An expert in the field of logistics and innovation. Author of many publications in the field, as well as studies and expert opinions in the area of innovation for: the Ministry of Economy, OPI (Information Processing Center),



PARP (Polish Agency for Enterprise Development). Her book "The concept of wave development of logistics. Diffusion of innovation in the supply chain" received the Leonardo Prize awarded by the Center for Transport and Infrastructure Analyzes and the Polish Chamber of Books in the category of the best book on logistics innovations. Member of the jury of the national competition "Innovative Product for logistics" and the jury of the "Purchasing Leader" competition organized by the Polish Association of Logistics Managers. Member of the program board of the Polish Association of Logistics Managers and member of the supervisory board of airport in Rzeszów.

Jakub Marszalek – University of Lodz- Poland

Jakub Marszałek is associate Professor of finance and strategic management at the University of Lodz with extensive experience in business consulting and commercialization of innovation. Head of Department of Corporate Finance Management. Author of over 60 scientific publications in the subject of corporate finance, capital markets, finance innovation and business development management. Co-author of several expert opinions in finance and economic analysis prepared for business incubators, local government units and ministries of the Republic of Poland.

Gavin Midgley - University of Southampton- UK

Gavin is a Senior Teaching Fellow, commencing work at Southampton in 2016. His main functions are teaching and module leadership on undergraduate modules, chiefly Commercial Law and Company Law. He is the University's liaison for accreditations with the professional accounting bodies.

Since joining the University, he has received two Business School Staff Achievement Awards and in 2020 was nominated for a SUSU Academic Award for Most Engaging Lecturer. He has represented the University in several media appearances, including BBC Radio 4, BBC Radio Solent, ITV News Meridian, BBC South Television and the national newspaper.

He is also a part-time postgraduate research student at the University, studying the relationship between tax avoidance and Corporate Social Responsibility.

Dr Renata Orlowska- University of Gdansk - Poland

Renata Orlowska is on the Faculty of Economics, University of Gdansk, Poland, where she is Director of the Executive MBA. She received her PhD in Economics from the University of Gdansk. Her research interests include international economic organization, particularly WTO; international trade; international entrepreneurship and sustainable development. She cooperates in many project with SMEs and is Chair of Junior Consulting Students Group. She took part in numerous Tempus and Erasmus projects, including cooperation with Japan, Australia, and Jordan as well as project with University of Houston Downtown, USA.

Roberto Patuelli- Università di Bologna – Italy

Roberto is an Associate Professor in Economic Policy at the University of Bologna, Italy. He has a Bachelor in Statistics and Economics (University of Bologna, Italy), a Master's of Arts in Transportation Policy, Operations and Logistics (George Mason University, USA), and a Ph.D. in



Economics (Vrije Universiteit Amsterdam, The Netherlands). He has worked also in Belgium, Germany and Switzerland, concentrating, over the years, on topics such as complex networks, regional employment forecasting, regional unemployment differentials, commuting networks and regional innovation processes. Methodologically, He is currently interested in spatial statistics and econometrics. He has been the local unit coordinator for a FIRB 2012 project on "Social and Spatial Interactions in the Accumulation of Civic and Human Capital", and one of the Editors of REGION, the journal of the European Regional Science Association (ERSA), from 2014 to 2020.

Ricardo Rodriguez - Universidade de Lisboa - Portugal

PhD in Management (Thesis entitled: "Governance Mechanisms, Performance and Risk of Listed Companies"); Assistant Professor at ISEG – Lisbon School of Economics and Management – Universidade de Lisboa, Portugal; Author of several research papers published in international management journals.

Anna Chiara Scapolan - University of Modena and Reggio Emilia, Italy

UNIMORE has a longstanding tradition (it was founded in 1175) and is considered one of the best universities in Italy for teaching and research.

UNIMORE, which has just over 27,000 students including 3,500 postgraduates, is large enough to offer all the facilities one would expect from a major university (well-stocked libraries, computer rooms, free internet connection and study support services) but small enough to retain a personal and friendly learning environment.

UNIMORE is composed of 13 Departments (mine is the Department of Communication and Economics), offering a wide range of degree programmes at undergraduate level, right up to doctoral studies in most disciplinary areas, from the humanities and social sciences to engineering and technology, and from physical and natural sciences to medicine and life sciences.

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UNIMORE is located in two cities (Modena and Reggio Emilia) with the highest quality of living standards in Italy.

André Tomfort- HWR - Germany

Berlin School of Economics (2004 – present) Professor for International Finance with a main focus on financial economics, international capital markets, behavioural finance, and corporate finance. Previously, he was Chief Strategist for Stock markets, Interest & Exchange Rates, Derivatives and Director of the Research & Portfolio Management Department at the Bank Rothschild (2000- 2004). From 1997 to 2000, he was Director of the Fixed Income Research and Portfolio Management Department, Head of the Macroeconomic Analysis (including Emerging Markets) at the Bank Julius Bär. He also worked as Economist for international Capital Markets and Business Cycle Analysis of Industrial Countries at Credit Suisse during 1995, 1996 and 1997. He initiated his professional career as Free-lanced Journalist for Economics, for the period between 1991 and 1994.



Anna Wawryszak- Marie Curie University- Poland

Anna Wawryszak-Misztal received PhD degree and she is a Lecturer and Researcher in the Department of Corporate Finance and Accounting at Maria Curie-Skłodowska University in Lublin, Poland. The main area of her research interest is corporate financial management. She conducts research on initial public offerings, earnings forecasts disclosures and the issue of board diversity.

Krystyna Zoladkiewicz- University of Gdansk - Poland

Krystyna Zoladkiewicz is on the Faculty of Economics, University of Gdansk, Poland, where she is also Director of International Business studies (thought entirely in English). She is Professor in Economics from the University of Gdansk, Department of Sustainable Market Processes. Her research interests include international economics; multilateral trading system, with particular reference to the WTO; regionalism; trade policies; entrepreneurship and sustainable development. She was appointed as a diplomat to India and Australia, for 8 years was Deputy Dean of the Faculty of Economics, took part in numerous Tempus and Erasmus projects, including cooperation with Japan, Australia, and Jordan as well as project with University of Houston Downtown, USA.