

**INSTITUTO SOBRE**  
**DESARROLLO EMPRESARIAL**  
**"CARMEN VIDAL**  
**BALLESTER"**

## **INSTITUTO SOBRE DESARROLLO EMPRESARIAL** **"CARMEN VIDAL BALLESTER"**

### **Actividades de investigación**

#### **Tesis Doctorales**

- Explaining processes of change in management accounting: the case of a Portuguese postal company  
*Autores:* ROBALO, R.  
*Director:* GAGO, S. ; MOREIRA, J.A.  
*Año:* 2008
  
- MANAGEMENT ISSUES IN OPEN SOURCE SOFTWARE NETWORKS  
*Autores:* MÉNDEZ, R.  
*Director:* GARCIA, C. E. ; GIARRATANA, M.  
*Año:* 2008

### **Publicaciones y actividades de difusión de resultados**

#### **Publicaciones en revistas científicas nacionales**

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Risk level upper bounds with general risk functions , *Anales del Instituto de Actuarios Españoles*,  
Núm. 14, 2008, pp. 23-46, ESPAÑA.
  
- CORCHUELO, B.; MARTINEZ, E.  
Aplicación de los incentivos fiscales a la inversión en I+D en las empresas españolas , *Hacienda Pública Española*, Vol. 4, Núm. 187, 2008, pp. 9-39, ESPAÑA.
  
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Disclosure and liquidity in a driven by orders market: Empirical evidence from panel data ,  
*Investigaciones Económicas*, Vol. 32, Núm. 3, 2008, pp. 339-370, ESPAÑA.
  
- MALLO, C.  
El alcance de la reforma contable en el cambio del derecho de los negocios (la contabilidad del siglo XXI), *Revista de Derecho de los Negocios*, Núm. 210, 2008, pp. 5-18, ESPAÑA.
  
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Deterministic regression model and visual basic code for optimal forecasting of financial time series, *Computers & mathematics with applications*, Vol. 56, Núm. 10, 2008, pp. 2757-2771, REINO UNIDO.
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Sequential arbitrage measurements and interest rate envelopes , *Journal of optimization theory and applications*, Vol. 138, Núm. 3, 2008, pp. 361-374, ESTADOS UNIDOS DE AMERICA.
- CARMONA, S. ; CARRERA, M. N. ; GUTIERREZ, M. I.  
Human capital, age and job stability: evidence from Spanish certified auditors (1976-1988), *Accounting and Business Research*, Vol. 38, Núm. 4, 2008, pp. 295-312, AUSTRALIA.
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- ESTEBAN, M. ; NOGALES, F. J.  
Solving dynamic stochastic economic models by mathematical programming decomposition methods, *Computers & Operations Research*, Vol. 35, Núm. 1, 2008, pp. 226-240, ESTADOS UNIDOS DE AMERICA.
- FOSFURI, A. ; GIARRATANA, M. ; LUZZI, A.  
The penguin has entered the building: The commercialization of open source software products , *Organization Science: A Journal of the Institute of Management Sciences*, Vol. 19, Núm. 2, 2008, pp. 292-305, HOLANDA.
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Exploring the antecedents of potential absorptive capacity and its impact on innovation performance , *Omega-International Journal of Management Science*, Vol. 36, Núm. 2, 2008, pp. 173-187, REINO UNIDO.
- GARCIA, M.; SURROCA, J.  
Multiple goals and ownership structure: Effects on the performance of Spanish savings banks , *European Journal of Operational Research*, Vol. 187, Núm. 2, 2008, pp. 582-599, HOLANDA.
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Missing the starting gun: de-alio entry order in new markets, inertia and real option capabilities, *European Management Review*, Vol. 2, Núm. 5, 2008, pp. 115-124.
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When cheaper is better: Fee determination in the market for equity mutual funds, *Journal of economic behavior & organization*, Vol. 67, Núm. 03-ABR, 2008, pp. 871-885, HOLANDA.
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A conceptual model of firm knowledge base dynamics in the context of mobility of researchers , *Management Research*, 2008, ESTADOS UNIDOS DE AMERICA.
- SURROCA, J. ; TRIBO, J. A.  
Managerial entrenchment and corporate social performance, *Journal of Business Finance & Accounting*, Vol. 5-6, Núm. 35, 2008, pp. 748-789, REINO UNIDO.
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Are socially responsible managers really ethical? Exploring the relationship between earnings management and corporate social responsibility, *Corporate governance: an international review*, Vol. 16, Núm. 3, 2008, pp. 160-177.
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Managerial entrenchment and corporate social performance, *Journal of Business Finance & Accounting*, Vol. 5-6, Núm. 35, 2008, pp. 748-789, REINO UNIDO.

## Libros

- MALLO, C. ; PULIDO, A.  
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## Colaboraciones en obras colectivas

- ARORA, A.; FOSFURI, A. ; GAMBARDELLA, A.  
*Patents and the market for technology, intellectual property rights and developments*, en: Intellectual property, growth and trade, ELSEVIER, 2008.
- GUTIERREZ, M. I. ; ORTEGA, J.  
*Higher education in business: the case of Spain* , en: The future of business schools, Palgrave Macmillan, REINO UNIDO, pp. 186-214, 2008.
- LABEAGA, J.M.; LADO, N. R. ; MARTOS, M. M.  
*Brand loyalty and heterogeneity in the spanish market of non-fine laundry detergents*, en: Declining brand loyalty - an emerging syndrome, Icfai University Press India, 2008.
- MARTIN-POZUELO, M. P.  
*Prólogo*, en: Un modelo de gestión de documentos para el Tribunal superior de Justicia de México, Servicio de Publicaciones de la UNAEM, MÉXICO (NO USAR. UTILIZAR EL 484), 2008.

## Documentos de trabajo

- CARDONE, C. L. ; TRUJILLO, A.; CASASOLA, M. J.  
Credit risk mitigation in Basel II and the SME's financing: the case of Spanish Loan guarantee Association, *Business Economics Series 11 WP 08-40*, 2008.
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The performance of socially responsible mutual funds: the role of fees and management companies, *Business Economics Series. Universidad Carlos III de Madrid WP 08-34*, 2008.

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## **Ponencias y Comunicaciones a congresos**

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*The performance of socially responsible funds: the role of fees and management companies*, Foro de Finanzas, REPUBLICA CHECA, 2008.
- ANNISSETTE, M. ; MACIAS, M.  
*The ideological use of accounting: accounting's role in emancipation*, World Congress of Accounting Historians, *ESTAMBUL*, TURQUIA, 2008.
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- BALBÁS, A. ; GARRIDO, J.  
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*Las sociedades de garantía recíproca y la financiación de la Pyme en Basilea II*, Empresa y sociedad: respondiendo al cambio, *VALENCIA*, ESPAÑA, 2008.
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- DE MAGALHAES, R.; GUTIERREZ, M. ; TRIBO, J. A.  
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- FOSFURI, A. ; GIARRATANA, M.  
*Masters of war*, Duke Strategy Conference, *DHURAM*, ESTADOS UNIDOS DE AMERICA, 2008.
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*Lack of trust and budgetary slack* , XII Workshop Raymond Konopka, *CARMONA*, ESPAÑA, 2008.
- GAGO, S. ; PURDY, D.; URRUTIA, I.  
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*Intra-industry diversification through real option lens: real options, option portfolio, and uncertainty in the security software industry, 1983 - 2003*, DRUID-DIME Academy Winter PhD Conference, *AALBORG*, DINAMARCA, 2008.
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*On the development of efficient deflators for the estimation of accounting-based valuation models*, VI Workshop on Empirical Research in Financial Accounting, *COLMENAREJO*, ESPAÑA, 2008.
- GIARRATANA, M. ; LUZZI, A.  
*Open source software and increasing returns*, Druid Conference, *COPENHAGEN*, DINAMARCA, 2008.
- GIARRATANA, M. ; MARIANI, M.  
*A trick of the tail*, Knowledge network conference, *COPENHAGEN*, DINAMARCA, 2008.
- GIARRATANA, M. ; MARIANI, M.  
*A trick of the tail*, Academy of management conference, *ANHEIM*, ESTADOS UNIDOS DE AMERICA, 2008.
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- GUTIERREZ, M. ; TRIBO, J. A.  
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- GUTIERREZ, M. ; TRIBO, J. A.  
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- GUTIERREZ, M. I. ; PINDARD, M.G.  
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*Information acquisition and financial contagion* , Workshop on Banking and Finance, *RÍMINI*, ITALIA, 2008.
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*The role of accounting in the spanish railway crisis (1919-1930)*, Accounting and management in historical perspective, *INNSBRUCK*, AUSTRIA, 2008.
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*The ideological use of accounting: accounting's role in emancipation*, XII Workshop en Contabilidad y Control de Gestión, Memorial Raymond Konopka, *CARMONA*, ESPAÑA, 2008.
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- MENOZZI, A.; GUTIERREZ, M.  
*Board composition and performance in state-owned enterprises: evidence from the Italian public utilities sector*, European Financial Management Conference 2008, *ATENAS*, GRECIA, 2008.
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*Clarifying the relevance of size to ERP implementation: key factors to minimize elapsed time* , 31st Annual Congress of the European Accounting Association, *ROTTERDAM*, HOLANDA, 2008.
- SANTAMARIA, L. ; NUÑEZ, M. ; GAGO, S.  
*Towards organizational integration: optimizing elapsed time in enterprise resource planning (ERP) implementation* , Annual Congress of the European Accounting Association, *ROTTERDAM*, HOLANDA, 2008.
- SLAVCHEVA, K.; DE CASTRO, J.; FOSFURI, A.  
*The impact of researcher mobility on knowledge creation* , Academy of Management Annual Meeting, *ANEHEIM*, ESTADOS UNIDOS DE AMERICA, 2008.



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## **Actividades de cooperación internacional**

### **Acciones integradas y bilaterales**

- CASASOLA, M. J. ; RASO, A. ; CARDONE, C. L.  
Instrumentos financieros para el crecimiento, desarrollo y supervivencia de la pequeña y mediana empresa en Ecuador, *Pontificia Universidad Católica del Ecuador (PUCE)*, ECUADOR. Duración: de 2008 a 2008.  
*Descripción:* II Convocatoria de Ayudas para acciones de cooperación al desarrollo (UCIIM y CAM)

## **Actividades de formación y movilidad de personal investigador**

### **Estancias en otros centros**

- ALEJANDRO BALBAS DE LA CORTE  
*Título:* Vector risk measures  
*Centro Externo:* Concordia University  
*País:* CANADÁ  
*Duración:* 10/2007 a 07/2008.
- ANDREA FOSFURI  
*Título:* La gestión de la propiedad intelectual  
*Centro Externo:* Boston University  
*País:* ESTADOS UNIDOS DE AMERICA  
*Duración:* 01/09/2007 a 31/07/2008.
- MERCEDES ESTEBAN BRAVO; JOSE MANUEL VIDAL SANZ  
*Título:* Chazen visiting scholar  
*Centro Externo:* Columbia University  
*País:* ESTADOS UNIDOS DE AMERICA  
*Duración:* 11/11/2008 a 04/12/2008.