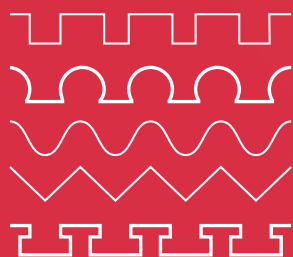
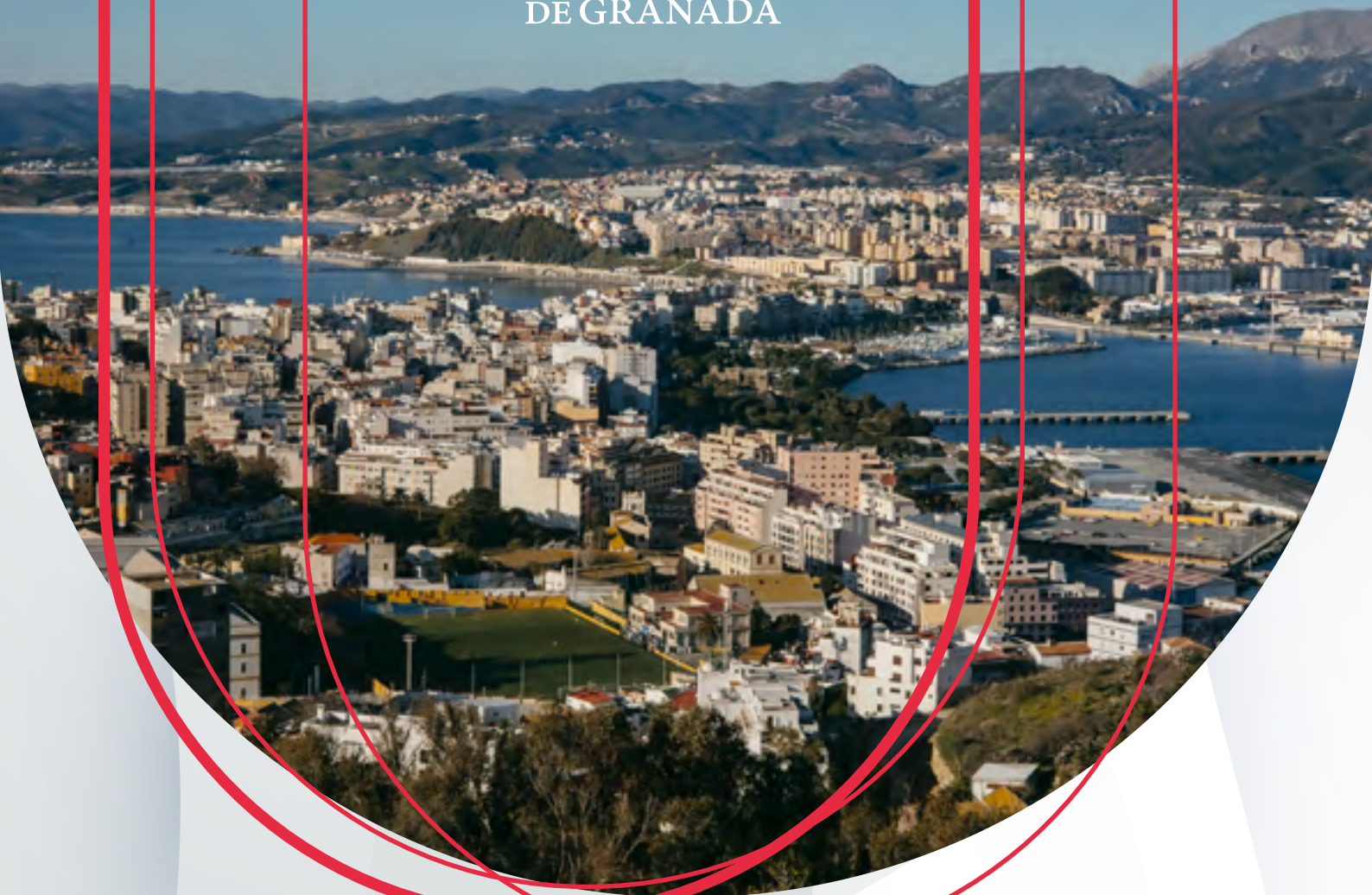


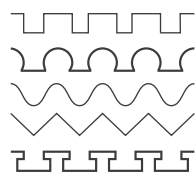


UNIVERSIDAD  
DE GRANADA



**XXXIII**  
**JORNADAS HISPANOLUSAS**  
**DE GESTIÓN CIENTÍFICA**  
**Ceuta-2024**

**LIBRO DE RESÚMENES**



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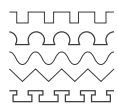
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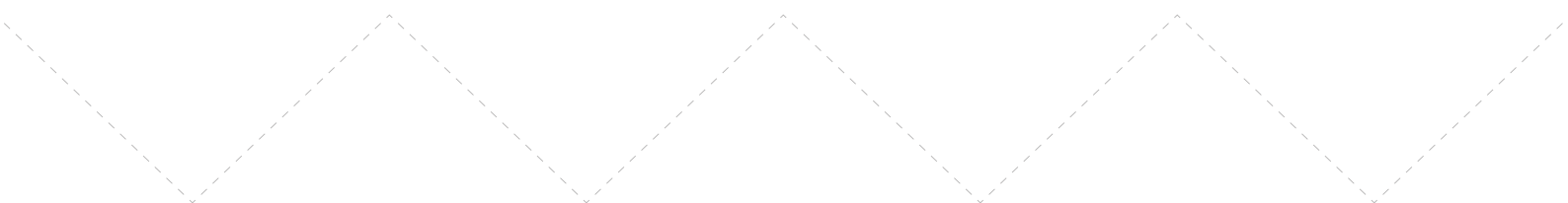
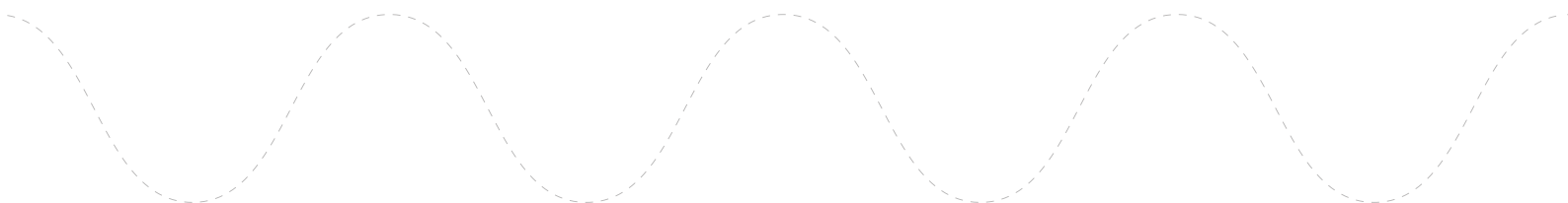
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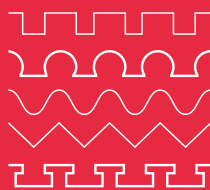
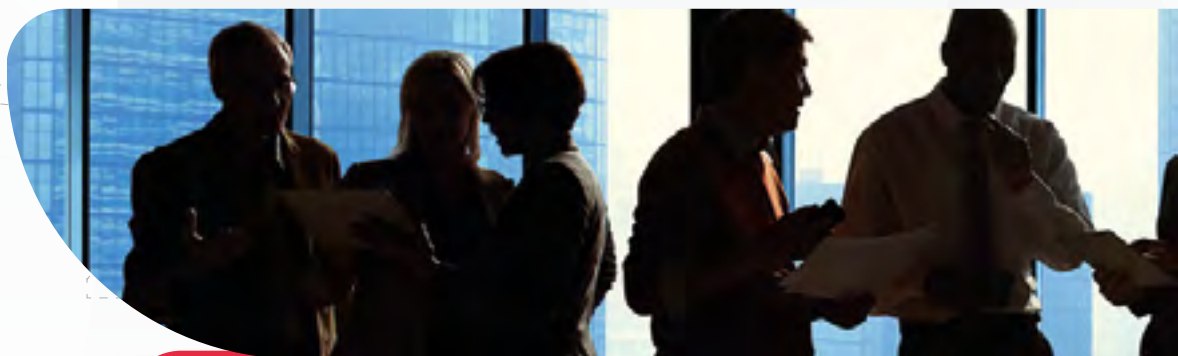
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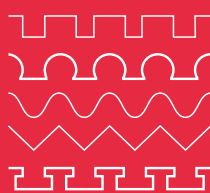
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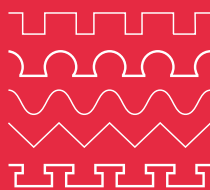


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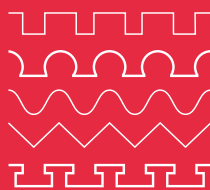
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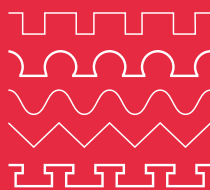
## Revistas colaboradoras

- |                                                                                                                                                |                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
|  Brazilian Business Review                                    |  Revista Portuguesa de Estudos Regionais                  |
|  International Journal of Entrepreneurship and small Business |  International Review on Public and Nonprofit Marketing   |
|  Polish Journal of Management Studies                         |  RAE –Revista de Administração de Empresas                |
|  REGE –Revista de Gestão                                      |  Revista Brasileira de Gestão e Negócios                  |
|  Revista de Turismo e Desenvolvimento                         |  Revista Galega de Economía/Galician Journal of Economics |

## Entidades colaboradoras



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**ADMINISTRACIÓN  
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## SOPORTE DE LOS SERVICIOS PÚBLICOS DE EMPLEO A LOS JÓVENES NEETS EN ZONAS RURALES: ANÁLISIS COMPARATIVO DE LA LEGISLACIÓN NACIONAL EN EUROPA

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### | RESUMEN

En casi toda Europa las tasas de desempleo y abandono escolar son mayores en las zonas rurales: hay poca oferta de empleo y eso conlleva una mayor vulnerabilidad, que se ve agravada por el acceso limitado a la educación y capacitación profesional. Todos estos elementos hacen que los jóvenes rurales europeos tengan mayores dificultades para encontrar un empleo adecuado a su formación.

Rara vez la investigación académica aborda la distinción entre lo rural y lo urbano en términos de la empleabilidad de los jóvenes. Nuestra investigación trata de analizar las oportunidades de empleo, educación y formación de los jóvenes europeos de las zonas rurales. En esta publicación presentamos una comparativa de las políticas de empleo nacionales en relación a los jóvenes en zonas rurales.

Palabras clave: Legislación, Políticas empleo, Jóvenes, Zonas rurales

### | ABSTRACT

In almost all of Europe, unemployment and school dropout rates are higher in rural areas: there is little supply of employment and this leads to greater vulnerability, which is exacerbated by limited access to education and vocational training. All these elements make it more difficult for young rural Europeans to find a job that is suitable for their training.

Academic research rarely addresses the rural/urban distinction in terms of youth employability. Our research tries to analyze the employment, education, and training opportunities of young Europeans in rural areas. In this publication, we present a comparison of national employment policies in relation to young people in rural areas.

Keywords: Legislation, Employment policies, Youth, Rural areas.

## LA RELACIÓN INDIRECTA DEL LÍDER HUMILDE EN EL LOGRO DE LA INNOVACIÓN AMBIDIESTRA: EL PAPEL MEDIADOR DE LA COORDINACIÓN.

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### | RESUMEN

Este trabajo tiene como objetivo investigar cómo la humildad en el líder influye en la innovación ambidextra (dos dimensiones: exploratoria y explotadora). Para ello, se ha planteado que las características que presenta el líder humilde tienen la capacidad de fomentar un entorno de innovación ambidextra de manera efectiva, con la influencia de la coordinación como variable mediadora de esta relación. Se estudió una muestra de 193 empleados de la administración pública. La recogida de datos se realizó a través de cuestionarios online que fueron enviados por correo electrónico. Los datos recopilados se analizaron con el software Partial Least Squares (SmartPLS). Los resultados revelaron que las bondades presentes en el líder humilde influyen positivamente en la innovación ambidestra, así como el rol mediador de la coordinación. Esta investigación recomienda el estudio de otras variables mediadoras que potencien este vínculo. Con este estudio se promueve el desarrollo de las administraciones hacia el logro de la innovación ambidestra, a través de las características presentes en sus líderes, más específicamente la humildad. En consecuencia, se formulan implicaciones importantes para los académicos y los tomadores de decisiones de la administración pública del país estudiado. Así como se plantean futuras líneas de investigación.

Palabras clave: Humildad en el Líder, innovación ambidestra, administración pública, coordinación.

### | ABSTRACT

This work aims to investigate how humility in the leader influences ambidextrous innovation (two dimensions: exploratory and exploitative). To this end, it has been proposed that the characteristics presented by the humble leader have the capacity to foster an environment of ambidextrous innovation effectively, with the influence of coordination as a mediating variable of this relationship. A sample of 193 public administration employees was studied. Data collection was carried out through online questionnaires that were sent by email. The collected data were analyzed using Partial Least Squares (SmartPLS) software. The results revealed that the benefits present in the humble leader positively influence ambidextrous innovation, as well as the mediating role of coordination. This research recommends the study of other mediating variables that enhance this link. This study promotes the development of administrations towards the achievement of ambidextrous innovation, through the characteristics present in their leaders, more specifically humility. Consequently, important implications are formulated for academics and decision makers in the public administration of the country studied. As well as future lines of research are proposed.

Keywords: Humility in the Leader, ambidextrous innovation, public administration, coordination.

## CONDICIONANTES DE LA EFICIENCIA DE LOS GOBIERNOS LOCALES: IDENTIFICANDO TENDENCIAS Y LAGUNAS CIENTÍFICAS

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### | RESUMEN

El objetivo principal de este trabajo es realizar un análisis bibliométrico sobre las variables determinantes de la eficiencia de los gobiernos locales. Se pretende explorar la dinámica temporal de esta línea de investigación para el período comprendido entre 1990 y mediados de 2023, no solo para identificar las últimas tendencias en la investigación especializada sino también para detectar las principales lagunas en la literatura científica previa. Los principales resultados respecto a las lagunas indican que son necesarias futuras líneas de investigación que incluyan un mayor número y variedad de variables, así como aumentar la periodicidad con la que se realizan estas investigaciones para conocer la evolución de la eficiencia de las distintas unidades de estudio. Asimismo, se detecta una tendencia creciente en los últimos 5 años a analizar qué determinantes influyen en el rendimiento eficiente de los municipios para conocer si es más beneficiosa la provisión pública o la privatización.

Palabras clave: Gobierno local, Eficiencia, Determinantes, Análisis bibliométrico, Municipios.

### | ABSTRACT

The main objective of this paper is to conduct a bibliometric analysis on the determinant variables of local government efficiency. The aim is to explore the temporal dynamics of this line of research for the period from 1990 to mid-2023, not only to identify the latest trends in specialized research but also to detect the main gaps in the previous scientific literature. The main results with respect to the gaps indicate that future lines of research are needed that include a greater number and variety of variables, as well as increasing the periodicity with which these investigations are carried out in order to know the evolution of the efficiency of the different study units. Likewise, a growing tendency has been detected in the last 5 years to analyze the determinants that influence the efficient performance of municipalities in order to determine whether public provision or privatization is more beneficial.

Keywords: Local government, Efficiency, Determinants, Bibliometric analysis, Municipalities.

## COMO AUMENTAR LA PARTICIPACIÓN DE LOS JÓVENES EN LOS VALORES EUROPEOS Y LAS ACTIVIDADES LOCALES: UNA PERSPECTIVA DESDE GRUPOS DE ENFOQUE

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### | RESUMEN

Los jóvenes exhiben habitualmente una baja propensión a involucrarse en los asuntos políticos de índole local. No obstante, establecer un nexo particular entre las autoridades y administraciones públicas y este segmento demográfico es clave, siendo la comunicación fluida entre ambas partes un requisito ineludible. La europeización del futuro se halla intrínsecamente ligada a la implicación activa de los jóvenes en la asimilación de la cultura y los valores europeos, comprender y promover sus canales de comunicación y los mensajes adecuados para conectar con ellos es vital. Se organizó un Focus Group con jóvenes residentes en Sevilla para que ofrecieran sus ideas y motivaciones para participar en actividades locales y sus comportamientos en redes sociales, que es su principal medio de comunicación. En general, la mayor parte de los participantes recoge la información que reciben sobre entidades locales o unión europea seleccionada por el “algoritmo” para cada uno/a, que está condicionado por lo que cada persona se haya interesado o con lo que haya interactuado en periodos anteriores.

Palabras clave: administración local, valores europeos, redes sociales, juventud.

## ENCOURAGING THE PARTICIPATION OF YOUNG PEOPLE IN EUROPEAN VALUES AND LOCAL ACTIVITIES: A FOCUS GROUP PERSPECTIVE

### | ABSTRACT

Young people typically show a low inclination to engage in local political affairs. However, establishing a specific connection between authorities, public administrations, and this demographic segment is crucial, with seamless communication between both parties being an essential requirement. The future process of Europeanization is intrinsically linked to the active involvement of young individuals in assimilating European culture and values. Understanding and promoting their communication channels and delivering appropriate messages to connect with them is vital. A Focus Group was organized with young residents in Seville to gather their ideas and motivations for participating in local activities, as well as their behaviors on social media, which is their primary means of communication. Overall, most participants gather information about local entities or selected European Union topics based on the “algorithm” tailored to each individual, influenced by their previous interests and interactions.

Keywords: local administration, European values, social networks, youth.

## LÍMITES DEL EJERCICIO PROFESIONAL DE LA ABOGACÍA AL DEBER DE COMUNICAR INFORMACIÓN A LA HACIENDA PÚBLICA ESPAÑOLA EN RELACIÓN CON EL DERECHO COMPARADO

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Departamento de Derecho Financiero y Tributario  
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» **Gema Isabel Ruiz Chaves**

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### | RESUMEN

Uno de los principios fundamentales del ejercicio de la profesión de abogado en España es el secreto profesional. En la presente comunicación se trata de analizar hasta qué punto dicho principio va a constituir un límite al deber de información y colaboración con la Administración Tributaria, en general, y, en particular, en relación con el blanqueo de capitales y el fraude fiscal. De este modo, se analizará tanto la doctrina jurisprudencial de nuestros tribunales, como del Tribunal de Estrasburgo y del Tribunal de Justicia de la Unión Europea. La primera, sobre la base de lo establecido en los artículos 18, 20 y 24 de la Constitución Española y el art. 542 de la Ley Orgánica del Poder Judicial. La segunda, en relación a los artículos 6 y 8 del Convenio Europeo de Derechos Humanos y las Directivas de Blanqueo y de Operaciones Potencialmente Agresivas.

## INOVAÇÃO DO SETOR PÚBLICO DA SAÚDE - O CASO DA UNIDADE LOCAL DE SAÚDE DA GUARDA.

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### | RESUMO

Neste artigo apresentam-se os resultados do estudo sobre o processo de inovação na saúde no caso particular da Unidade Local de Saúde da Guarda (ULSG). O seu objetivo é dar resposta à perceção que os trabalhadores/colaboradores têm sobre a inovação na instituição. Para o efeito utilizam-se os dados de um inquérito aplicado na Instituição. Os resultados indicam que a perceção dos colaboradores/trabalhadores da ULSG é de que o tipo de inovação que a ULSG mais desenvolve é tecnológica, organizacional ou de gestão, seguida de processos e procedimentos. As vantagens que advêm da introdução da inovação prendem-se com a facilidade no trabalho, aumento da qualidade do serviço prestado e redução do impacto ambiental. A inovação é considerada como facilitadora para o profissional e uma melhoria para o utente, contribuindo também para uma diminuição de desperdício de tempo e acompanhamento dos países europeus. Os profissionais da ULSG destacam ainda a grande importância de receber mais informação sobre inovações a desenvolver, mas observam que raramente são envolvidos na tomada de decisão sobre qualquer inovação/alteração no serviço, embora tenham disponibilidade para ajudar na tomada de decisão.

Palavras-chave: Inovação, Serviços Públicos, Saúde, Serviços.

### | ABSTRACT

This paper presents the results of a study on the process of innovation in healthcare in the particular case of the Unidade Local de Saúde da Guarda (ULSG). Its aim is to respond to the perception that workers/collaborators have of innovation in the institution. To this end, data from a survey carried out at the institution was used. The results indicate that the perception of ULSG employees is that the type of innovation that ULSG develops most is technological, organisational or management, followed by processes and procedures. The advantages that come from introducing innovation are related to the ease of working, increasing the quality of the service provided and reducing environmental impact. Innovation is seen as a facilitator for the professional and an improvement for the user, as well as contributing to a reduction in wasted time and keeping up with European countries. ULSG professionals also emphasise the great importance of receiving more information about innovations to be developed, but note that they are rarely involved in decision-making about any innovation/change to the service, although they are willing to help with decision-making.

Keywords: Innovation, Public Services, Health, Services.

## AVALIAÇÃO DO PROGRAMA ESPECIAL DE RECUPERAÇÃO TRIBUTÁRIA DA RECEITA FEDERAL DO BRASIL

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### | RESUMO

Neste trabalho propôs-se avaliar o Programa Especial de Recuperação Tributária (PERT) da Receita Federal do Brasil, lançado em 2017. A partir de um quadro teórico na área da avaliação de políticas públicas e com especial foco nos programas de parcelamento fiscal, procurou responder-se à pergunta de partida: Em que medida o PERT contribuiu para a recuperação dos débitos fiscais dos aderentes ao programa? Para tal, identificaram-se os objetivos do programa e comparou-se a recuperação tributária entre o grupo de tratamento e o grupo de controlo, a partir da base de dados da Receita Federal do Brasil, com um universo de 66.075 contribuintes. Procurou-se ainda analisar os resultados do programa em função de características socioeconómicas, em especial os valores devidos, a localização, a longevidade, os setores de atividade económica e a dimensão das organizações. Concluiu-se que o PERT contribuiu para a recuperação tributária dos aderentes do programa.

Palavras-chave: Avaliação de políticas públicas, Cumprimento fiscal, Programa Especial de Recuperação Tributária, Programa de parcelamento fiscal, Receita Federal do Brasil.

### | ABSTRACT

The work proposes to evaluate the Special Tax Recovery Program (PERT) of the Federal Revenue of Brazil, launched in 2017. Based on a theoretical framework of public policy evaluation and a special focus on tax installment programs, it aims to answer the research question: To what extent did the PERT contribute to the recovery of tax debts of those who adhered to the program? To this end, the objectives of the program were identified, and tax recovery was compared between the treatment group and the control group, based on the Brazilian Federal Revenue database, with a universe of 66,075 taxpayers. An attempt was also made to analyze the results of the program based on socioeconomic characteristics, in particular the amounts owed, location, longevity, sectors of economic activity and the size of the organizations. It was concluded that PERT contributed to the tax recovery of program participants.

Keywords: Brazil's federal revenue. Evaluation of public policies. Special Tax Recovery Program. Tax compliance. Tax installment programs.

## O IMPACTO DA LIDERANÇA AUTÊNTICA NA SATISFAÇÃO NO TRABALHO E NO COMPROMISSO ORGANIZACIONAL DOS ELEMENTOS DA POLÍCIA DE SEGURANÇA PÚBLICA: PROPOSTA DE UM MODELO CONCEPTUAL

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### | RESUMO

O capital humano é imprescindível para alcançar os objetivos e cumprir a missão de uma organização, o que torna as pessoas e a forma como são geridas o seu bem mais precioso, pelo que importa valorizá-las e respeitá-las.

Este artigo como objeto de estudo uma das profissões mais exigentes da sociedade atual, o profissional da Polícia de Segurança Pública que, diariamente, enfrenta situações complexas e exigentes, com implicações diretas do ponto de vista físico e emocional, que podem levar à diminuição da realização profissional e da satisfação no trabalho, que aliadas às condições psicológicas, ambientais e físicas, são potenciais fatores geradores de stress e exaustão profissional.

Este artigo conceptual propõe um modelo teórico que analisa de que forma a Liderança Autêntica contribui para a Satisfação no Trabalho e o Compromisso Organizacional dos profissionais da PSP, mesmo quando mediada pelo Coping e pelo Stress Ocupacional.

Palavras-chave: Polícia de Segurança Pública, Liderança Autêntica, Satisfação no Trabalho, Compromisso Organizacional, Coping, Stress Ocupacional.

### | ABSTRACT

Human capital is essential for achieving an organization's goals and fulfilling its mission, which makes people and the way they are managed its most precious asset, and it is therefore important to value and respect them.

The subject of this article is one of the most demanding professions in today's society, the Public Security Police professional, who faces complex and demanding situations on a daily basis, with direct physical and emotional implications that can lead to a decrease in professional fulfillment and job satisfaction, which, combined with psychological, environmental and physical conditions, are potential factors that generate stress and professional exhaustion.

This conceptual article proposes a theoretical model that analyses how Authentic Leadership contributes to the Job Satisfaction and Organizational Commitment of PSP professionals, even when mediated by Coping and Occupational Stress.

Keywords: Public Security Police, Authentic Leadership, Job Satisfaction, Organizational Commitment, Coping, Occupational Stress.

Keywords: Public Security Police, Authentic Leadership, Job Satisfaction, Organizational Commitment, Coping, Occupational Stress.

## MARKETING INTERNO, MOTIVAÇÃO E FELICIDADE NO TRABALHO E DESEMPENHO DOS COLABORADORES: ANÁLISE CORRELACIONAL APLICADA AO SETOR PÚBLICO LOCAL

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### | RESUMO

Este estudo explora os relacionamentos entre o marketing interno, a motivação, a felicidade no trabalho e o desempenho dos colaboradores e determinadas variáveis de perfil sociodemográfico. Foi usada uma abordagem quantitativa, com base numa inquirição por questionário aplicado pessoalmente e online aos colaboradores de três autarquias da região norte de Portugal. Foram obtidos 181 questionários válidos. Na análise dos dados, foram utilizadas estatísticas descritivas e a análise correlacional. Os resultados mostram que os níveis de perceção relativamente aos conceitos em estudo são moderados. Verificam-se perceções mais elevadas relativamente à motivação no trabalho e ao desempenho dos colaboradores, e perceções menos elevadas na felicidade no trabalho e no marketing interno. Os resultados das comparações entre os conceitos em análise e as variáveis de perfil sociodemográfico mostraram a existência de algumas associações significativas.

Palavras-chave: Marketing interno; Motivação no trabalho, Felicidade no trabalho; Desempenho; Setor público local

### | ABSTRACT

This study explores the relationships between internal marketing, motivation, happiness at work and employee performance and certain sociodemographic profile variables. A quantitative approach was used, based on a questionnaire survey applied in person and online to the employees of three municipalities in the northern region of Portugal. A total of 181 valid questionnaires were obtained. Descriptive statistics and correlational analysis were used to analyze the data. The results show that the levels of perception of the concepts under study are moderate. There are higher perceptions of motivation at work and employee performance, and lower perceptions of happiness at work and internal marketing. The results of the comparisons between the concepts under analysis and the sociodemographic profile variables showed the existence of some significant associations.

Keywords: Internal marketing; Work motivation; Happiness at work; Employee performance, Local public sector.

## DAVID PLAYING FOR SAUL – HOW LONG DID MINISTERS LAST DURING THE PORTUGUESE DICTATORSHIP?

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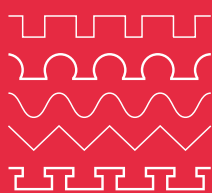
### | ABSTRACT

This paper analyzes the political survival of ministers who served during the 48-year Portuguese dictatorship (1926–1974). As these politicians do not face the challenges posed by electoral cycles and the pressure of economic conditions, which affect the prestige and longevity of politicians in parliamentary democracies, we have tested several other hypotheses suggested by the literature concerning political survival in authoritarian regimes. Through the empirical analysis of survival functions and of proportional hazard regressions with frailties, we concluded that the profiles we studied tended to be replaced more often if they belonged to political minorities in the early periods of the dictatorship and if their contestation to the regime was noticeable. In contrast, increases in the unemployment level, ministers with military careers, and younger profiles were characteristics that increased the chance of the minister surviving in office. Other variables, such as differences between ministries or the manner of termination of the mandate, are also discussed.

Keywords: Portuguese Dictatorship; Political Survival; Proportional Hazard Regressions; Ministers

JEL codes: D72; D73

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**CONTABILIDAD**

## LA ACADEMIA CONTABLE EN ESPAÑA DURANTE LA TRANSICIÓN DE LAS ESCUELAS DE COMERCIO A LAS PRIMERAS FACULTADES DE ESTUDIOS EMPRESARIALES

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### | RESUMEN

Los orígenes de los estudios empresariales mayoritariamente se han recogido en literatura no académica como los aniversarios de las Escuelas de Comercio, de las Escuelas Universitarias o de las Facultades. Sin embargo, no conocemos que haya un estudio sistemático acerca de esa transición en general, ni tampoco en Contabilidad en particular. Por ello, el motivo de este estudio es contrastar empíricamente la afirmación de que los primeros profesores de las Facultades provenían de las Escuelas de Comercio y analizar los orígenes de los estudios empresariales con objeto de reconocer el papel de los académicos pioneros y describir dicha transición en el área de la Contabilidad en España. Para ello se han llevado a cabo entrevistas semiestructuradas con diversos participantes referentes de las primeras Facultades de Económicas y Empresariales (FCEyE) creadas en España.

Palabras clave: Escuelas de Comercio, Escuelas Universitarias de Estudios Empresariales, Facultades, Contabilidad, Académicos.

### | ABSTRACT

The origins of business studies have mostly been recorded in non-academic literature such as the anniversaries of School of Commerce, University Schools or Faculties. However, we are not aware of any systematic study of this transition in general, nor in Accounting in particular. Therefore, the purpose of this study is to empirically contrast this statement and to analyse the origins of business studies in order to recognise the role of the pioneering academics and to describe this transition in the area of Accounting in Spain. For this purpose, semi-structured interviews were carried out with various participants from the first Faculties of Economics and Business Studies (FCEyE) created in Spain.

Keywords: School of Commerce, University School of Business Studies Accounting, Faculty, Accounting, Academics.

## GREEN ACCOUNTING E INFORMAÇÃO AMBIENTAL NO SISTEMA DE CONTABILIDADE EMPRESARIAL: ANÁLISE BIBLIOMÉTRICA

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### | RESUMO

O interesse nas questões ambientais no contexto da contabilidade tem crescido nos últimos anos, em particular tópicos relacionados com contabilidade verde. Porém, ainda não existe um quadro global sobre a investigação realizada. O objetivo deste estudo é fornecer uma visão global da produção científica, em contabilidade verde e informação ambiental, identificar as tendências e direções para futuras investigações através da análise das fontes, autores e documentos. A metodologia utilizada é a análise bibliométrica e as seguintes técnicas bibliométricas: análise de co-citação, co-palavras e co-autoria. A bibliometrix R-tool foi utilizada para a análise à amostra de 220 artigos publicados em duas bases de dados (WoS e Scopus) entre os anos 1986 e 2023. Os resultados mostram que as publicações em contabilidade verde ainda são escassas para o setor empresarial, a co-citação revelou a existência de três clusters, a rede de colaboração é pouco expressiva neste campo de investigação.

Palavras-chave: Green accounting, informação ambiental, análise bibliométrica, bibliometrix R-Tool, WoS, Scopus

### | ABSTRACT

Interest in environmental issues, in the context of accounting, has grown in recent years, in particular topics related to green accounting. However, there is still no global picture of the research carried out. The objective of this study is to provide a global view of scientific production in green accounting and environmental information, identify trends and directions for future investigations through the analysis of sources, authors and documents. The methodology used is bibliometric analysis and the following bibliometric techniques: co-citation analysis, co-words and co-authorship. The bibliometrix R-tool was used to analyze a sample of 220 articles published in two databases (WoS and Scopus) between 1986 and 2023. The results show that publications on green accounting are still scarce for the business sector, co-citation revealed the existence of three clusters, the collaboration network is not very significant in this field of research.

Keywords: Green accounting, environmental information, bibliometric analysis, bibliometrix R-Tool, WoS, Scopus.

## PRÁTICAS DE CUSTEIO E CONTROLO DE CUSTOS: ESTUDO DE CASO NUMA RESIDÊNCIA SÉNIOR RUI SILVA, CATARINA DINIS & CARMEM LEAL

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### | RESUMO

A problemática da estimativa e controlo dos custos, não sendo nova, tem ganho relevância crescente ao longo das últimas décadas, porquanto o apuramento efetivo e respetivo controlo dos custos são condições essenciais para garantir a sobrevivência, a competitividade e a sustentabilidade empresarial. Com efeito, a contabilidade financeira não tem sido capaz de dar resposta às necessidades de informação para a gestão, o que justifica a necessidade de investimento num outro ramo: a contabilidade analítica. Esta, não estando condicionada pelos regimes contabilísticos e fiscais em vigor, apresenta-se como uma ferramenta com um vasto âmbito na procura de informações oportunas, claras e objetivas para os diversos stakeholders. É neste âmbito que se desenvolve o presente trabalho, que tem como objetivo apresentar uma reflexão sobre a importância do controlo de custos, na sua perspetiva de maximização do lucro, procurando, para o efeito, identificar o modelo de custeio que mais se adegue à realidade da Instituição em estudo. No atual contexto da saúde, o desenvolvimento de técnicas para controlo e análise de custos em organizações da área da saúde, tem se mostrado como uma ferramenta fundamental no processo de gestão e um fator determinante no desempenho das mesmas. Espera-se que este estudo constitua um contributo relevante na procura de ganhos e eficiência na tomada de decisão, por parte da Instituição e, consequentemente, um contributo no aumento da sua rentabilidade e competitividade.

Nesta circunstância, a discussão teórica surge acompanhada de um estudo de caso, com a aplicação de um método custeio atendendo às especificidades do setor de atividade, para a identificação de todos os recursos utilizados, os respetivos custos e a análise dos mesmos, tendo em conta todas as atividades relacionadas com a prestação do serviço da empresa. No decorrer do presente estudo, recorreu-se a várias técnicas de análise documental e recolha de dados, por forma a agrupar os elementos capazes de identificar e estudar o setor de atividade, bem como os serviços prestados e os recursos consumidos. Para o efeito, optou-se primeiramente por uma revisão sistemática de literatura, seguida de uma abordagem metodológica mista, ou seja, uma metodologia qualitativa que recorrerá à observação direta das atividades realizadas por todos os colaboradores da empresa e à consulta de documentação interna e, ainda, uma metodologia quantitativa que incidirá na análise dos dados obtidos através das demonstrações financeiras da entidade.

Os resultados obtidos revelaram uma importância acrescida da contabilidade analítica para a Instituição alvo de estudo, na medida em que permitiram obter um conhecimento preciso dos custos do serviço por utente de ambas as valências em funcionamento, sendo que estes nunca antes tinham sido calculados pela Instituição e, demonstrou ainda, um resultado negativo do período em análise. Verificou-se, assim, um contributo relevante na procura de ganhos e eficiência na tomada de decisão para a Instituição e, consequentemente, um contributo para o aumento da sua sustentabilidade e competitividade.

Palavras-chave: Contabilidade de Custos; Controlo de Custos; Sistemas de Custeio; Custos; Terceiro Setor.

## | ABSTRACT

The problem of cost estimation and control, although not new, has gained increasing relevance over the past decades, since the effective calculation and respective cost control are essential conditions to ensure the survival, competitiveness and business sustainability. In fact, financial accounting has not been able to meet the information needs of management, which justifies the need for investment in another branch: cost accounting. Not being conditioned by the accounting and tax regimes in force, this presents itself as a tool with a vast scope in the search for timely, clear and objective information for the various stakeholders. It is in this context that this study is developed, which aims to present a reflection on the importance of cost control, in its perspective of profit maximisation, seeking, for this purpose, to identify the costing model that best fits the reality of the institution under study. In the current health context, the development of cost control and cost analysis techniques in health organisations has proven to be a fundamental tool in the management process and a determining factor in their performance. This study is expected to be a relevant contribution to the search for gains and efficiency in decision-making by the institution and, consequently, to the increase of its profitability and competitiveness. In this circumstance, the theoretical discussion is accompanied by a case study, with the application of a costing method that takes into account the specificities of the activity sector, to identify all the resources used, the respective costs and their analysis, taking into account all the activities related to the company's service provision. During the course of this study, various documentary analysis and data collection techniques were used in order to group together the elements capable of identifying and studying the sector of activity, as well as the services provided and the resources consumed. To this end, a systematic literature review was first chosen, followed by a mixed methodological approach, i.e., a qualitative methodology that resorted to direct observation of the activities carried out by all the company's employees and the consultation of internal documentation, and also a quantitative methodology that focused on the analysis of the data obtained through the entity's financial statements.

The results obtained revealed an increased importance of cost accounting for the institution under study, insofar as it allowed for precise knowledge of the service costs per user of both services in operation, which had never before been calculated by the institution, and also showed a negative result for the period under analysis. Thus, there was a relevant contribution in the search for gains and efficiency in decision making for the Institution and, consequently, a contribution to the increase of its sustainability and competitiveness.

Keywords: Cost Accounting; Cost Control; Costing Systems; Costs; Third Sector.

## O RELATO INTEGRADO NA LITERATURA: DRIVERS, EVOLUÇÃO E IMPACTO NA PERFORMANCE

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### | RESUMO

O processo de prestação de contas está a mudar radicalmente na realidade empresarial. O foco não fica reservado no tradicional relato financeiro, pois os stakeholders exigem uma análise integrada de informações financeiras e não financeiras (fatores ambientais, sociais e de governança). Nesse sentido, e sustentado por uma profunda revisão de literatura, este trabalho pretende analisar os drivers que estiveram na origem e desenvolvimento do Relato Integrado (RI), destacando o potencial impacto na performance das empresas. A nossa análise permite concluir que o RI é uma realidade que veio para ficar, sustentada pela exigência quer dos legisladores, quer dos utilizadores da informação. Conclui-se também que a investigação na área se mostra ainda bastante fértil e com resultados não unânimes, justificando mais investigação, integrando reguladores, académicos e profissionais, para que o resultado da investigação tenha resultados efetivos e práticos. Este trabalho contribui com evidências úteis às partes interessadas no modelo do RI.

Palavras-chave: IIRC, relato integrado, performance financeira.

### | ABSTRACT

The accountability process is radically changing in the business reality. The focus is not only on the traditional financial reporting, but stakeholders demand also an integrated analysis of financial and non-financial information (environmental, social and governance factors). In this sense, and supported by a thorough literature review, this work aims to analyze the drivers that were at the origin and development of integrated reporting (IR), highlighting the potential impact that this type of reporting has on company performance. Our analysis allows us to conclude that IR is a reality that is here to stay, sustained by the demands of both legislators and information users. It is also concluded that research in the area is increasing and without unanimous results, justifying further research, integrating regulators, academics, and professionals (companies), so that the result of the investigation has effective and practical results. This work contributes with useful evidence for various stakeholders in the IR model.

Keywords: IIRC, integrated reporting, financial performance.

## WA EVOLUÇÃO DA COBRANÇA DA RECEITA FISCAL DO ESTADO COM A INTRODUÇÃO DA E-FATURA.

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### | RESUMO

Com a evolução digital ocorreu em várias áreas, tendo sido transversal na economia Portuguesa. A Autoridade Tributária (AT) informatizou os seus serviços, criou novas obrigações fiscais e automatizou o processo de cobrança de receitas. Em relação às obrigações fiscais, criou o sistema e-fatura e a obrigação fiscal de comunicação mensal do volume de negócios dos agentes económicos com atividade comercial. Esta obrigação gerou um maior controlo da AT sobre a entrega efetiva do Imposto sobre o Valor Acrescentado (IVA) pelos agentes económicos. Face ao exposto, o objetivo deste estudo é apurar as vantagens da evolução digital e se esta proporcionou um aumento da receita fiscal cobrada pelo Estado. Assim, analisou-se o efeito que a transformação fiscal teve na receita fiscal do IVA, entre o ano de 2012 e o ano 2021. Da análise efetuada, conclui-se que aumentou a receita do Estado proveniente deste imposto.

Palavras-chave: Contabilidade, Autoridade Tributária, e-fatura, Evolução Digital.

### | ABSTRACT

Digital evolution has occurred in several areas and has been transversal in the Portuguese economy. The Tax Authority (AT) has computerised its services, created new tax obligations and automated the revenue collection process. In relation to tax obligations, it created the e-invoice system and the tax obligation to report monthly the turnover of economic agents with commercial activity. This obligation generated greater control by the AT over the effective delivery of Value Added Tax (VAT) by economic agents. In view of the above, the objective of this study is to determine the advantages of digital evolution and whether it has led to an increase in tax revenue collected by the State. Thus, the effect that the tax transformation had on VAT tax revenue was analysed between 2012 and 2021. From the analysis carried out, it is concluded that the State's revenue from this tax has increased.

Keywords: Accounting, Tax Authority, e-Invoice System, Digital Evolution.

## BALANCING THE BOOKS: HOW STUDENT MOTIVATION AND ENGAGEMENT INFLUENCE ACCOUNTING AND TAXATION EDUCATION AND CAREERS

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### | ABSTRACT

The accounting profession heavily relies on the public's trust in order to uphold stakeholders' confidence in corporate entities' existence and their financial reporting practices. This trust serves as the focal point for managerial decision-making and the engagement of various stakeholders within companies. Despite being perceived as an ethical and transparent group of professionals, the accounting profession often encounters a perception of dullness, particularly among students. This study endeavors to evaluate how students' perceptions of the accounting profession influence their motivation and, in turn, how this motivation impacts their career prospects directly and through active participation in academic coursework. The findings indicate that the career prospects of students majoring in accounting and taxation are indirectly and positively influenced by their perceptions of the profession, mediated through their levels of motivation and active involvement in academic courses. Furthermore, the results also underscore that motivation to study accounting and taxation, alongside active engagement in coursework, have a direct impact on their career prospects.

Keywords: Accounting, Accounting Profession, Accounting Education.

## ACCOUNTING MANIPULATION & CORPORATE SOCIAL RESPONSIBLY

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### | ABSTRACT

Accounting manipulation is defined as a case in which the managers of a charity intentionally misstate their financial information to favorably represent the charity's financial performance or condition. Financial manipulation refers to the practice of altering financial statements or reports with the intent to mislead stakeholders about the financial health and performance of a company. In particular, charities may have incentives to manipulate their program-spending ratios because donors consider this ratio when making contribution decisions (Greenlee & Brown, 1999; Tinkelman, 1999; Weisbrod & Dominguez, 1986). CSR refers to a company's voluntary commitment to operating in a socially and environmentally responsible manner. This involves considering the interests of a wide range of stakeholders, including employees, customers, communities, and the environment, in addition to shareholders. While financial manipulation and CSR are conceptually opposed, there can be instances where unscrupulous companies engage in both. For example, a company might engage in financial manipulation to create a false appearance of profitability while simultaneously claiming to be socially responsible. This is a form of greenwashing, where a company portrays itself as more environmentally or socially responsible than it actually is. It is important for stakeholders, including investors, to carefully scrutinize a company's financial statements and CSR activities to ensure they align with ethical and responsible business practices. Regulatory bodies and independent auditors play a crucial role in detecting and preventing financial manipulation. Additionally, civil society organizations and responsible investment practices can help hold companies accountable for their CSR commitments.

## GOODWILL DISCLOSURE – NEW EVIDENCE

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### | ABSTRACT

This study aims to investigate whether or not information regarding the goodwill is relevant to the market value of listed companies belonging to the PSI-20 index and the IBEX-35 index during the period from 2007 to 2022. The estimation was carried out on the framework of a base empirical model based on a generalization of the panel-fixed effects estimator which allow us to test for industry, year, and firm-fixed effects simultaneously. We simulated different specifications using Tobin's Q ratio as a proxy for the company market value as dependent variable and using as independent variables firm leverage, return on assets ratio, firm size, growth and goodwill. We find a positive and significative relationship between our proxy variable for the company market value and goodwill, reinforcing the general idea in the literature that investors consider information about goodwill important in their decision-making process.

Keywords: Goodwill, IFRS, Tobin's Q, Market value

## A PROPOSAL FOR A BALANCED SCORECARD FOR THE WATER UTILITIES SECTOR BASED ON THE ACHIEVEMENT OF THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

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### | ABSTRACT

The purpose of this paper is to examine the technical, social and moral aspects of accounting through the implementation of a novel Balanced Scorecard (BSC) management control system that addresses the United Nations Sustainable Development Goal 6 [UN SDGs] (Clean Water and Sanitation) within the Portuguese water utilities sector. A novel research design is adopted for this study. Actor Network Theory (ANT) is used as a broad approach to frame the study. ANT emphasizes the importance of ever-evolving networks of relationships, and how concepts such as the BSC, are just as important in structuring social practice. A set of expert interviews was conducted with stakeholders in the water utilities sector in Portugal, which led to the iterative development of a context-relevant BSC proposal and associated indicators. Through a unique engagement between professionals and academics, a novel BSC architecture to achieve UN SDG 6 is proposed. The BSC and the specific definition of indicators for an entire sector (water), contribute to bridging business processes with the general good and improvement of life and planetary conditions. Ultimately, the study discusses how the technical aspects of accounting can be enhanced to achieve social and moral imperatives. There is a burgeoning literature on how organisations are engaging with the UN SDG agenda. However, there is a dearth of studies on how management control systems are and can contribute to the measurement and management of specific UN SDGs such as Clean Water and Sanitation. This study makes a unique contribution to the literature by developing novel BSC solution to SDG 6 measurement and management using a practitioner-led approach. Ultimately, our study highlights how accounting can be broadened to enhance technical practice while serving a moral and social purpose.

Keywords: Accounting Definition, Balanced Scorecard, Management Control System, Water, Water companies, Sustainable Development Goals.

## KPIS IN THE RESTAURANT INDUSTRY AND PERFORMANCE EVALUATION

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### | ABSTRACT

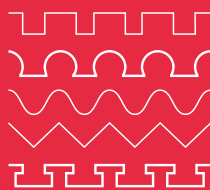
**Purpose:** The period from 2010 to 2019 recorded a growth in the birth rate of restaurant companies in Portugal, but also a growth in the mortality rate. With the arrival of COVID 19 a lot of these companies had to reinvent themselves and adapt to the adversities caused by the pandemic. Nowadays, pandemic resistant companies need to adopt management support tools to control costs and maximize profits, and within these tools are performance indicators. The main objective of this study is to create and standardize a tableau de bord of management indicators for restaurants to provide to restaurant managers.

**Methodology:** The qualitative methodology was chosen as this study analyzes several documental sources: technical books, scientific articles, websites of consulting companies and documents from Portuguese industry associations. After accessing this information, a comparison was made to identify the most used performance indicators in the various sources of information in order to create a dashboard of operational indicators to be adopted by restaurant companies in Portugal.

**Results:** Some indicators are presented in the literature and are not used by consulting companies and associations; on the other hand, some indicators are used by associations and are not presented in scientific articles and technical books. This study identifies the most used and referred indicators, namely, but not only, Labour Cost, RevPASH and Food Cost, leading to a set of standardized and determinant indicators for the restaurant.

**Keywords:** KPIs; Performance; Catering; Restaurant Industry; Tableau de Bord

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**DESARROLLO  
REGIONAL**

## DESTINO FRONTERA ALCOUTIM-SANLÚCAR DE GUADIANA

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### | RESUMEN

El propósito de este estudio es proporcionar una descripción detallada de los procesos involucrados en la formación de la imagen de un destino turístico transfronterizo en áreas periféricas. A lo largo de la historia, las fronteras entre países han sido destinos atractivos para los visitantes y la imagen percibida del destino ha tenido un impacto significativo en el comportamiento del turista. Esta imagen desempeña un papel crucial como herramienta de desarrollo regional para establecer relaciones duraderas entre los turistas y el destino. La investigación realizada utilizó un enfoque empírico que combinó métodos cualitativos y cuantitativos. Los resultados incluyen la identificación de los componentes clave que contribuyen a la formación de la imagen de un destino turístico transfronterizo entre Alcoutim (Portugal) y Sanlúcar de Guadiana (España). Al comprender mejor el proceso de formación de la imagen turística se pueden tomar medidas más efectivas para promover una relación duradera y beneficiosa entre los turistas y el destino.

Palabras clave: turismo; frontera; imagen de destino; turismo transfronterizo

### | ABSTRACT

The purpose of this study is to provide a detailed description of the processes involved in the formation of a cross-border tourist destination image in peripheral areas. Throughout history, borders between countries have been popular destinations for tourism activity, and the perceived destination image has a significant impact on tourist behavior. This destination image plays a crucial role as a tool for establishing lasting relationships between tourists and the destination. The research presented here was conducted using an empirical approach combining qualitative and quantitative methods. The main results of this study include the identification of the key components that contribute to the formation of the image of a cross-border tourist destination between Alcoutim (Portugal) and Sanlúcar de Guadiana (Spain). By better understanding the process of tourism image formation, more effective measures can be taken to promote a lasting and mutually beneficial relationship between tourists and the destination.

Keywords: tourism; border; destination image; cross-border tourism.

## LA TRANSMISIÓN DE INFORMACIÓN COMO UN PILAR DE DESARROLLO LOCAL: EL CENTRO DE TRANSFERENCIA DEL CONOCIMIENTO EN EL MUNICIPIO DE PURCHENA (ALMERÍA, ESPAÑA)

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### | RESUMEN

Como respuesta a la dificultad de desarrollo local de los municipios pequeños en un mundo globalizado, se propone la creación de un Centro de Transferencia del Conocimiento (CTC) en el municipio almeriense de Purchena para diferenciarlo. Este centro, establecido en colaboración con la universidad, se enfocaría en generar y difundir conocimiento, capacitar a las personas y fomentar el intercambio de experiencias. Gracias a su enfoque interdisciplinario y al conocimiento municipal tras participar en diversos proyectos, especialmente de servicios sociales, se pretende ver si Purchena es un lugar adecuado gracias a un ETPO, seguido de una metodología PIN y un lienzo CANVAS para la estructuración del CTC como una entidad estratégica. La iniciativa aspira a mejorar la competitividad, diversificación y colaboración del municipio, conservando sus recursos endógenos y promoviendo la participación ciudadana, contribuyendo así a una cooperación integral basada en la generación y transmisión del saber.

Palabras clave: Desarrollo Local, Cooperación, Transferencia, Sinergias, Conocimiento.

### | ABSTRACT

In response to the challenges faced by small municipalities in the globalized world, the proposal suggests the establishment of a Knowledge Transfer Center (KTC) in the municipality of Purchena in Almeria to set it apart from others. This center, established in collaboration with the university, would focus on generating and disseminating knowledge, providing training, and fostering the exchange of experiences. Leveraging its interdisciplinary approach and municipal knowledge gained from various projects, especially in social services, the intention is to assess whether Purchena is a suitable location through an ETPO, followed by a PIN methodology and a CANVAS framework for structuring the KTC as a strategic entity. The initiative aims to enhance the competitiveness, diversification, and collaboration of the municipality, preserving its endogenous resources and promoting citizen participation, thus contributing to comprehensive cooperation based on the generation and transmission of knowledge.

Keywords: Local Development, Cooperation, Transfer, Synergies, Knowledge.

## UNA REVISIÓN DE LAS MONEDAS COMPLEMENTARIAS COMO MECANISMOS DE DESARROLLO LOCAL Y UNA PERSPECTIVA DE SU ACTUALIZACIÓN AL MUNDO DIGITAL

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### | RESUMEN

Este estudio muestra un análisis bibliométrico utilizando Scopus como base de datos principal para examinar la evolución en la investigación científica de las “monedas complementarias” y su aplicación en el “desarrollo local”. Tras este apartado, se realizó una breve discusión cambiando el término de “moneda complementaria” por “criptomoneda” para comprobar el progreso y vinculación de estas nuevas. Como resultados se encontraron un aumento significativo en la producción académica desde el año 2014 de la primera consulta y un especial interés en el continente europeo. En cuanto a la digitalización de estas herramientas, va a ser a partir del año 2020 cuando se empiece a ver un crecimiento, pero también dejando en las tendencias patente un interés en los mercados de dicho continente.

Palabras clave: Alternativas de pago, sostenibilidad, monedas sociales, criptomonedas, análisis bibliométrico.

### | ABSTRACT

This study presents a bibliometric analysis using Scopus as the primary database to examine the evolution in scientific research on “complementary currencies” and their application in “local development.” Following this section, a brief discussion was conducted by changing the term “complementary currency” to “cryptocurrency” to assess the progress and connection of these new currencies. The results revealed a significant increase in academic production since 2014 from the initial inquiry, with a particular interest in the European continent. Regarding the digitization of these tools, growth begins around the year 2020, with trends indicating a notable interest in the markets of this continent.

Keywords: Payment alternatives, sustainability, social currencies, cryptocurrencies, bibliometric analysis.

## BIBLIOMETRÍA Y PLANIFICACIÓN TERRITORIAL. APLICACIÓN DE INDICADORES BIBLIOMÉTRICOS PARA EVALUAR LA ESTRATEGIA DE ESPECIALIZACIÓN TERRITORIAL DE ANDALUCÍA

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### | RESUMEN

La estrategia europea de especialización inteligente RIS3 postulaba la especialización del territorio. Dicha especialización debiera estar asociada con la producción científica. Distinguiendo dos períodos (2010-2016 y 2017-2023), este trabajo comprueba la idoneidad de la RIS3 definida por Andalucía con indicadores bibliométricos de su producción científica, así como los efectos de la implementación de dicha estrategia considerando los indicadores del segundo período, identificando puntos fuertes y débiles en la producción científica, en general creciente, para las ocho áreas definidas. Los indicadores de Recursos endógenos y Turismo-cultura-ocio avalan la especialización, tanto al principio como tras la implementación; Salud-bienestar social y TIC-economía digital no presentaban indicadores que avalaran la especialización, pero mejoraron mucho en calidad; otros campos no destacaban y empeoraron: Movilidad y logística e Industria del transporte, siempre en comparación con resto de España y Europa. Se analiza la eficacia de RIS3-Andalucía, destacando aspectos multifacéticos de la especialización científica y su impacto.

Palabras clave: Horizonte 2020, Indicadores bibliométricos, Producción científica, Planificación territorial, RIS3.

### | ABSTRACT

Research and Innovation Strategies for Smart Specializations (RIS3) aim to foster regional specialization while aligning it with scientific production. This study presents an assessment of Andalusia's specialization through the analysis of bibliometric indicators. Our investigation delves into the impact of implementing RIS3 within two periods (2010-2016 and 2017-2023), shedding light on strengths and weaknesses within eight predefined areas. The results reveal an increase in scientific output within most of these areas. Endogenous resources and the Tourism-culture-leisure sectors consistently buttressed the drive toward specialization, both prior to and after the RIS3 implementation. Meanwhile, certain fields failed to show significant growth and, in some cases, exhibited deterioration: Mobility and logistics and Transport industry, especially when compared to national and European benchmarks. The effectiveness of RIS3-Andalusia is analyzed, highlighting multifaceted aspects of scientific specialization and its impact.

Keywords: Horizon 2020, Bibliometric indicators, Scientific production, Territorial planning, RIS3.

## DESTINATION BRANDING, COVID-19 AND TERRITORIAL DEVELOPMENT: APPLICATION OF A HYBRID METHOD

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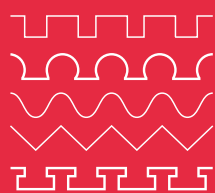
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### | ABSTRACT

Several factors affect destinations, including pandemic crises. The objective is to analyze the approaches adopted by tourist destinations to deal with Covid-19, identifying the development strategies implemented during the pandemic. A hybrid method was used for this approach. The scenarios encountered in the pandemic exposed the reinvention attempts of known urban destinations, as well as the emergence of new destinations, in particular, rural destinations and those with less crowding. In addition, the study concludes the importance of considering broader aspects of destination branding, going beyond the simple visual identification of the destination, and exploring its potential in building an authentic and meaningful narrative for sustainable tourism destinations prepared for emergency health crises.

Keywords: Destination branding, Tourism, Sustainable Tourism, Development Strategies, Hybrid Method.

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**DIRECCIÓN**  
**ESTRATÉGICA**

## AMBIDESTREZA ORGANIZATIVA, LONGEVIDAD EMPRESARIAL Y EL EFECTO MEDIADOR DE LA INNOVACIÓN: UN ESTUDIO SOBRE LA INDUSTRIA DE ALIMENTACIÓN Y BEBIDAS

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### | RESUMEN

El presente trabajo estudia la relación entre la orientación exploradora y explotadora de las organizaciones, que constituyen las dos capacidades básicas de la ambidestreza, y su longevidad a través de la edad de las empresas. Además, se analiza el papel mediador de los distintos modos de innovación (producto, proceso y modelo de negocio) como materialización de los esfuerzos acometidos con las primeras. Para ello, se emplean los conocidos como Modelos de Ecuaciones Estructurales basados en Mínimos Cuadrados Parciales (PLS-SEM). Los resultados muestran una relación positiva entre la ambidestreza organizativa y la innovación, así como relaciones parciales de diversa tipología entre la innovación y la longevidad.

Palabras clave: Capacidades dinámicas, Corporaciones, Ecuaciones estructurales, Edad organizativa, Organización de Empresas.

### | ABSTRACT

This paper studies the relationship between the exploratory and exploitative orientation of organizations, which constitute the two basic capabilities of ambidexterity, and their longevity through the age of the firms. In addition, the mediating role of the different modes of innovation (product, process and business model) is also analyzed as a materialization of the efforts undertaken with the former. For this purpose, the Partial Least Squares Structural Equation Modeling (PLS-SEM) methodology is used. The results show a positive relationship between organizational ambidexterity and innovation, as well as partial relationships of various types between innovation and longevity.

Keywords: Dynamic capabilities, Corporations, Structural Equation Modeling, Organizational Age, Business Organization.

## BALANCED SCORECARD.

### ¿GESTIÓN DEL RENDIMIENTO O GESTIÓN ESTRATÉGICA?

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#### | RESUMEN

En la era actual de la gestión empresarial, la medición del rendimiento ha evolucionado más allá de los aspectos financieros, gracias al Balanced Scorecard (BSC) de Kaplan y Norton en 1992. A pesar de su desarrollo, Kaplan señaló en 2012 que la literatura seguía anclada en su concepción original, centrada en la medición del rendimiento, sin apreciar su enfoque estratégico. Este estudio bibliométrico longitudinal analizó 2.088 documentos de Web of Science sobre el BSC desde 1992 hasta 2023. Se utilizó el modelo SPBLA (Systematic Process of Bibliometric Longitudinal Analysis) para un mapeo sistemático. Los resultados revelaron que, aunque emergieron áreas estratégicas como la gestión de activos intangibles, la sostenibilidad y la Responsabilidad Social Corporativa, el enfoque predominante sigue siendo la gestión del rendimiento en lugar de la gestión estratégica. Esta investigación, a pesar de sus limitaciones, ofrece valiosas implicaciones teóricas y prácticas, y propone direcciones futuras para una comprensión más profunda del BSC en su dimensión estratégica.

Palabras clave: Balanced Scorecard, Performance Management, Strategic Management, Bibliometric, SciMAT

#### | ABSTRACT

In the current era of business management, performance measurement has evolved beyond financial aspects, thanks to Kaplan and Norton's Balanced Scorecard (BSC) in 1992. Despite its development, Kaplan noted in 2012 that the literature remained anchored in its original conception, focused on performance measurement, without appreciating its strategic approach. This longitudinal bibliometric study analysed 2,088 Web of Science papers on the BSC from 1992 to 2023. The SPBLA (Systematic Process of Bibliometric Longitudinal Analysis) model was used for systematic mapping. The results revealed that, although strategic areas such as intangible asset management, sustainability and Corporate Social Responsibility emerged, the predominant focus remains on performance management rather than strategic management. This research, despite its limitations, offers valuable theoretical and practical implications and proposes future directions for a deeper understanding of the BSC in its strategic dimension.

Keywords: Balanced Scorecard, Performance Management, Strategic Management, Bibliometric, SciMAT.



## INTER-ORGANISATIONAL COMMUNICATION IN STRATEGIC ALLIANCES: A RELATIONAL PERSPECTIVE

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### | ABSTRACT

This study aims to determine whether inter-organisational communication, based on four communicational dimensions (willingness, behaviour, commitment and quality), influences the performance of strategic alliances. To achieve this objective, from a relational perspective, a qualitative approach was adopted, resorting to five small and medium-sized enterprises (SME)/cases in Portugal. Interviews with the key informants of these SMEs and documentary analysis were used to collect data. Based on the cases analysed, the results show that communication is fundamental, valued and implemented in the SMEs studied. However, this is informal communication, reflecting the cooperation established and not based on contracts. In these SMEs, communication is the basis for understanding the alliance's objectives and their fulfilment, which creates satisfaction in the partners and the alliance's success. Communication also allows an alliance to be maintained and develop continuously, creating bonds between the partners. This study contributes to the literature in the area of strategic management, as it presents phenomena to do with inter-organisational communication and its relation with strategic alliances in SMEs, as well as advancing knowledge about the relational vision. The application and development of inter-organisational communication, in all its communicational dimensions, is the basis for maintaining alliances over time and their excellent performance.

Keywords: Inter-organisational communication, strategic alliances, relational perspective, performance, stability, SME.



## ALLIANCE MANAGEMENT CAPABILITY, KNOWLEDGE SHARING AND TECHNOLOGICAL CAPABILITIES IN EXPORT PERFORMANCE AND THE ROLE OF AMBIDEXTERITY

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### | ABSTRACT

This study investigates the impact of alliance management capabilities on export performance by examining the mediating effect of knowledge sharing and technological capabilities, moderated by ambidexterity. We propose a theoretical model tested using structural equation modeling (SEM), using a sample of 387 Portuguese exporting companies and data collected through a structured questionnaire. The results support that alliance management capabilities have both direct and indirect impacts on export performance through knowledge sharing and technological capabilities, from the perspectives of relational capabilities and dynamic capabilities. These findings suggest the crucial role of alliance management capabilities in leveraging intangible resources to enhance export performance and the importance of knowledge in boosting the export performance of businesses. Additionally, the moderating role of ambidexterity further supports the positive implications of these findings.

Keywords: Alliance management capabilities, Knowledge Sharing, Technological Capabilities, Export Performance, Ambidexterity



## PORTER'S (1980) GENERIC STRATEGIES REVISITED IN PORTUGAL

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### | ABSTRACT

Using Porter's typology this study makes a comparison between the strategic orientations of the manufacturing firms in Portugal followed in 1993 and 2023. A sample of 65 executives were asked to rate the relative importance of the competitive methods proposed by the panel of Dess and Davis which represents the underlying components of Porter's typology. Multivariate analysis was performed and compared with the results of the similar study published in the European Business Review in 1993. Expectations were that changes had been occurred, once during this period of time the context of international competitiveness has change dramatically. Similarly of what was found in the 1993 study, the results indicate the usefulness of the Porter typology in depicting the strategic orientation of Portuguese firms. Results also indicate that both strategic differentiation and cost leadership are implemented using different competitive methods, as well as the focus strategy. As a consequence of an increasing competition from other European nations, differences were found in the ways how the different strategies are now followed by the Portuguese companies, in comparison with what was found in 1993. Innovation in marketing techniques, control of channels of distribution, reputation in industry and customer service, are, among others, competitive methods that were found significant in 2023 study but not in 1993 study.

Keywords: Competitive strategy, business strategy, Porter's generic strategies.



## UNTANGLING RELATED ANTECEDENTS OF DYNAMIC CAPABILITIES THROUGH A CONFIGURATIONAL APPROACH: A STUDY OF PORTUGUESE SMES

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### | ABSTRACT

Despite their relevance, the conditions that lead firms to possess dynamic capabilities (DCs) are poorly understood. Particularly whether other capabilities are required and which. The idiosyncratic, interconnected, and changing nature of firms' capability ecosystem means a challenging research question that remained unaddressed.

This study investigates the configurations of organizational change capacity (OCC), entrepreneurial orientation (EO), and dynamic managerial capabilities (DMCs) that lead to DCs. Additionally, if firms operating strictly in the Portuguese market or internationalized firms possess configurational differences.

We obtain firm-level data from a questionnaire and study these relationships through fuzzy-set qualitative comparative analysis (fsQCA). OCC's dimensions act as a base requirement in predicting DCs' presence. EO's absence is most relevant in predicting DCs' absence. DMCs shift their behavior as conditions depending on whether the firm is internationalized. We find markedly different configurations between national and international firms, the latter having a much less strict path toward organization-wide DCs.

Keywords: dynamic capabilities, organizational change capacity, entrepreneurial orientation, dynamic managerial capabilities, fsQCA

## THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY AMPLIFIED BY DIGITAL TECHNOLOGIES AND CORPORATE ENTREPRENEURSHIP ON ORGANISATIONAL RESILIENCE

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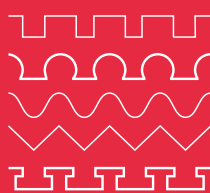
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### | ABSTRACT

This article explores the influence of corporate social responsibility bolstered by digital technologies and corporate entrepreneurship on the organisational resilience of small and medium enterprises. Using the dynamic capabilities theory, we surveyed 259 small and medium enterprises in Andalusia, Spain, to analyse our research model. Our results demonstrate that the combination of digital technologies and an entrepreneurial mindset can enhance corporate social responsibility, which in turn has a positive impact on the resilience of organisations. The implications of our findings are discussed in detail, and their significance for both theory and practice are explored. This study contributes to the understanding of how SMEs can leverage corporate social responsibility and digital technologies to enhance their resilience and sustain their competitive advantage in today's dynamic business environment.

Keywords: Corporate social responsibility, digital technologies, entrepreneurial resilience, responsible digitisation, Dynamic capabilities theory.

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**DOCENCIA,  
METODOLOGÍA  
Y EXPERIENCIAS  
DOCENTES**

## DESARROLLO DE LA ORATORIA EN LA EDUCACIÓN SUPERIOR: DESCUBRIENDO EL POTENCIAL DE LA TÉCNICA PECHA KUCHA

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### | RESUMEN

Este estudio se centra en la implementación de la técnica de enseñanza-aprendizaje Pecha Kucha en el contexto universitario con el objetivo de mejorar las habilidades de comunicación oral de los estudiantes altamente valoradas en el ámbito laboral actual. Esta técnica obliga a los estudiantes a ser concisos y claros exponiendo. La investigación se realizó con 46 estudiantes de la asignatura de Gestión Bancaria en la Universidad de Sevilla. Se evaluaron tanto las calificaciones finales de los estudiantes como su percepción sobre las habilidades de comunicación oral que habían adquirido a través de esta experiencia. Los resultados no muestran una relación significativa entre la actividad de Pecha Kucha y las notas finales de los estudiantes, lo que nos llevaría a proponer mejoras en el sistema de evaluación de la actividad. La percepción del alumnado es positiva sobre el nivel de habilidades de comunicación adquiridas y la adecuación de esta técnica para su desarrollo. Esta innovación docente busca preparar a los estudiantes ante desafíos financieros y desarrollar competencias clave para éxito personal y profesional.

Palabras clave: Oratoria, Pecha Kucha, Estudiantes Universitarios, Trabajo en grupo.

### | ABSTRACT

This study focuses on the implementation of the Pecha Kucha teaching-learning technique in the university context with the aim of improving the oral communication skills of students, highly valued in the current workplace. This technique forces students to be concise and clear exposing. The research was carried out with 46 students of the Banking Management course at the University of Seville. Both the final grades of the students and their perception of the oral communication skills they had acquired through this experience were evaluated. The results do not show a significant relationship between the Pecha Kucha activity and the final grades of the students, which would lead us to propose improvements in the evaluation system of the activity. The perception of the students is positive about the level of communication skills acquired and the adequacy of this technique for their development. This teaching innovation seeks to prepare students for financial challenges and develop key skills for personal and professional success.

Keywords: Oratory, Pecha Kucha, University students, Group work.



## LA FÁBRICA: APRENDIZAJE DE DIRECCIÓN DE OPERACIONES MEDIANTE UN JUEGO DE MESA

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### | RESUMEN

La Fábrica es un juego de mesa concebido como una herramienta de gamificación para los cursos de dirección de operaciones, gestión de la producción, estrategia y con contenidos afines. Este juego de estrategia empresarial permitirá a los estudiantes aprender una gran variedad de contenidos (selección de proveedores, procesos de fabricación, gestión de inventarios, análisis de capacidad, etc.) organizados alrededor de un proceso directivo que cubre la totalidad de la cadena de valor y que es afectado por factores externos pertenecientes al entorno específico y al entorno general. Como resultados esperados, consideramos que La Fábrica facilitará el proceso de enseñanza-aprendizaje, así como incrementará los niveles de motivación, participación e interacción entre los estudiantes.

Palabras clave: Aprendizaje, gamificación, juego de mesa, dirección de operaciones, cadena de suministro.

### | ABSTRACT

"La Fábrica" is a board game conceived as a gamification tool for operations management, production management, strategy and related content courses. This business strategy game will allow students to learn a wide variety of content (supplier selection, manufacturing processes, inventory management, capacity analysis, etc.) organized around a management process that covers the entire value chain and that it is affected by external factors belonging to the specific environment and the general environment. As expected results, we consider that "La Fábrica" will facilitate the teaching-learning process, as well as increase the levels of motivation, participation and interaction among students.

Keywords: Learning, gamification, board game, operations management, supply chain.



## LOCUS OF CONTROL IN ACCOUNTING STUDENTS: AN EXPLORATORY STUDY

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### | ABSTRACT

The locus of control -LoC- refers to what extent individuals attribute their success or failure to variables under personal control, effort, or competence, or to causes out of control, luck, actions of others. Those with internal LoC recognize a link between their actions and the consequences. This connection explains why internals tend to be more active and independent learners, cope better with complex situations, and are more likely to engage in entrepreneurial activities. The objective of the paper is to investigate the predominant LoC in a sample of accounting students enrolled in a business & administration degree. Our results indicate a predominance of internal LoC, statistically significant but not substantial, that tends to increase with age. No statistically significant differences were found due to gender or work experience.

Keywords: Locus of control, Accounting, Entrepreneurship, Business & Management.



## REDESIGN OF PACKAGE LABELS TO INCREASE DESIGN APPEAL: A CASE- STUDY

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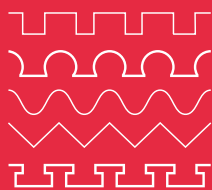
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### | ABSTRACT

Packaging is an essential marketing element nowadays. Its role goes beyond simple wrapping, quality-preservation, storage, and transportation. It has proven to be influential as a communication and attention-attracting tool, especially for point-of-sale decision-making. Being aware of this, Darlic, a food product firm, decided to redesign its package label. Using this decision as foundation, this study employs case-based learning method to the package label redesign. It was applied in the undergraduate class of Design and Marketing of New Products of a higher education entity.

Keywords: Packaging, Marketing communication, Redesign, Label, Case-based learning.

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**ECONOMÍA**  
**CIRCULAR**

## REVESTIR UM FUTURO SUSTENTÁVEL: O QUE LEVA OS CONSUMIDORES PORTUGUESES A REUTILIZAR ARTIGOS DE MODA

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### | RESUMO

A indústria da moda, apesar de sua importância no PIB global, é uma das mais poluente, implicando alterar comportamentos. Através da realização de um questionário online a 272 consumidores portugueses e análise de equações estruturais (PLS-SEM), confirmou-se que a consciência ambiental é determinante para aumentar a reutilização e a consciência do impacto do comportamento ao nível da sustentabilidade. A valorização da funcionalidade também influencia positivamente a reutilização. No entanto, a consciência de moda e a consciência do impacto do comportamento ao nível da sustentabilidade não demonstraram um efeito estatisticamente significativo na reutilização de artigos de moda. A análise multigrupo evidenciou a existência de diferenças estatisticamente significativas entre homens e mulheres e entre agregados familiares com diferentes rendimentos. Assim, uma maior sensibilização dos consumidores para as questões ambientais e a sua relação com os resíduos têxteis, pode contribuir para aumentar os comportamentos de reutilização, com efeitos positivos para a sustentabilidade.

Palavras-chave: consciência ambiental, consciência do impacto do comportamento ao nível da sustentabilidade, consciência de moda, funcionalidade, reutilização

### | ABSTRACT

The fashion industry, despite its importance in global GDP, is one of the most polluting, which means changing behavior. Through an online questionnaire of 272 Portuguese consumers and structural equation analysis (PLS-SEM), it was confirmed that environmental awareness is determining to increase reuse and awareness of the impact of behavior on sustainability. Valuing functionality also positively influences reuse. However, fashion awareness and awareness of the impact of behavior on sustainability did not show a statistically significant effect on the reuse of fashion items. The multi-group analysis showed statistically significant differences between men and women and between households with different incomes. Thus, greater consumer awareness of environmental issues and their relationship with textile waste could help increase reuse behavior, with positive effects on sustainability.

Keywords: sustainable fashion, environmental consciousness, socially conscious consumption, eco-labels, localism.

## THE ANALYSIS OF ECO-EFFICIENCY, CIRCULAR ECONOMY AND ECO-INNOVATION USING ESTIMATION OF DYNAMIC PANEL: EVIDENCE FROM 17 EU COUNTRIES

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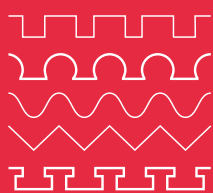
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### | ABSTRACT

This article aims to analyze and evaluate, through a dynamic model, the relationship between the drivers of Eco-Innovation and metrics for Circular Economy with economic growth and with environmental impact, whose ratio measures Eco-efficiency, from 2012 to 2020. The Generalized Method of Moments (GMM) was conducted in order to validate the dynamic relationship proposed, considering one-step estimators. Regarding the influence of Eco-Innovation on Eco-efficiency, and according to the estimation, the results show that an increase in the drivers Patents on Environmental Technologies, Recycling rate of Municipal Waste, Government budget allocations for R&D, Green Growth Indicator and Electricity from Renewable per capita contributes to improve the Eco-efficiency in the analysed sample.

Keywords: Eco-efficiency, Eco-Innovation, Circular Economy, Union European.

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Ceuta-2024



**ECONOMÍA**  
**SOCIAL**

## OPORTUNIDADES DE FINANCIAMENTO NA ECONOMIA SOCIAL – ESTUDO DE CASO

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### | RESUMO

Em Portugal, a Economia Social tem assumido um papel importante na economia nacional tanto ao nível da coesão social como da criação de emprego. A Economia Social visa colmatar algumas lacunas da própria sociedade civil, que o Estado não consegue eliminar e o Mercado não se interessa por colmatar. Uma das principais preocupações com que as entidades da Economia Social se defrontam é o financiamento, na medida em que a sustentabilidade se assume como um dos pilares que permite às Organizações desenvolverem as atividades e atingir os objetivos a que se propõem. Com o intuito de investigar o conhecimento que as entidades da Economia Social do distrito da Guarda têm sobre as oportunidades de financiamento, aplicou-se um questionário do qual resultou que a maior parte das entidades não procuram novas oportunidades de financiamento e a sustentabilidade das entidades deriva de métodos tradicionais, como receitas próprias adquiridas provenientes dos utentes e protocolos com a Segurança Social. Conclui-se que há carência de oportunidades de financiamento apropriadas às entidades da Economia Social e que os titulares dos cargos de chefia nestas Organizações assumem um papel importante na busca de novas formas de financiamento, de modo a ativar a gestão de recursos e criar melhores condições para os beneficiários.

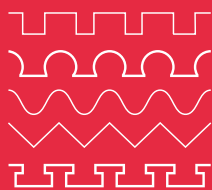
Palavras-chave: Economia Social, Oportunidades de financiamento, Associações, Fundações, Misericórdias.

### | ABSTRACT

In Portugal, the Social Economy has played an important role in the national economy, both in terms of social cohesion and job creation. The Social Economy aims to fill some of the gaps in civil society itself, which the state is unable to eliminate and the market is not interested in filling. One of the main concerns faced by Social Economy entities is funding, since sustainability is one of the pillars that allows organizations to develop their activities and achieve their objectives. In order to investigate the knowledge that Social Economy entities in the Guarda district have about funding opportunities, a questionnaire was applied, which resulted in the majority of entities not seeking new funding opportunities and their sustainability deriving from traditional methods, such as their own income from users and protocols with Social Security. The conclusion is that there is a lack of appropriate funding opportunities for Social Economy entities and that the heads of these organizations play an important role in finding new forms of funding in order to activate resource management and create better conditions for beneficiaries.

Keywords: Social Economy, Funding opportunities, Associations, Foundations, Misericórdias.

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**EMPRENDIMIENTO**

## EL EVENTO DEPORTIVO COMO ELEMENTO DINAMIZADOR E INTEGRADOR EN LA SOCIEDAD: EL CASO DE LA I CARRERA POPULAR CON PERROS DOGGY RACE 2023

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### | RESUMEN

En los últimos años, la sociedad ha tomado conciencia sobre la importancia de la práctica deportiva, tal es así, que se han creado nuevas formas recreativas de realizar deporte y eventos deportivos dirigidos a una gran variedad de colectivos de la misma. El incremento de las mascotas en los hogares españoles es notable y entre ellas, el perro es el animal más popular. La Doggy Race es una carrera urbana competitiva y lúdica, donde los participantes deben inscribirse obligatoriamente con un perro identificado legalmente. El objetivo de este evento fue aunar deporte, vida familiar y mascotas para impulsar y promover la vida saludable. En este trabajo se muestra el proceso, las fases y planes estratégicos para el desarrollo del proyecto. Los resultados han sido positivos tanto económica como socialmente, el evento ha sentado un precedente en la localidad de Antequera (Málaga) y serán fundamentales para la expansión y aumento de iniciativas emprendedoras.

Palabras clave: Evento Deportivo, Carrera, Mascotas, Perros, Emprendimiento.

### | ABSTRACT

In recent years, society has become aware of importance of practicing sports, so much so that new recreational ways of doing sports and sporting events have been created for a wide variety of collective groups. The increase in pets in Spanish homes is notable and specifically, the dog is the most popular animal. The Doggy Race is a competitive and fun urban race, where participants must necessarily register with a legally identified dog. The objective of this event was to combine sports, family life and pets to encourage and promote a healthy life. This paper shows the process, phases and strategic plans for the process, phases and strategic plans for the development of the project. The results have been positive both economically and socially, the have set a precedent in the town of Antequera (Málaga) and will be essential for the expansion and increase of the venture.

Keywords: Sports event, Race, Pets, Dogs, Entrepreneurship.

## ECONOMÍA DIGITAL EN CEUTA. DESARROLLO DE NUEVOS MODELOS EMPRENDEDORES. RETOS Y PROPUESTAS.

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### | RESUMEN

La economía digital en Ceuta, a través de su expresión más recurrente el juego online, ha dado un vuelco a las expectativas económicas que se venían produciendo. Esta modalidad de negocio digital ha permitido un asentamiento de empresas que están generando oportunidades de desarrollo económico y actividades en general, y de forma más concreta en materia de empleo, sueldos, actividad inmobiliaria, pago de impuestos y tasas, etc., en particular a la Ciudad Autónoma.

No siendo esta la única forma de digitalización de los negocios, comienza el reto para los emprendedores para diseñar los nuevos modelos de empresa de base tecnológica que debemos poner en marcha con el consentimiento, aportación, creatividad, etc. de todos los ciudadanos con preocupación por nuestro entorno, tanto en lo social, como en lo económico. Toca hacer propuestas viables, sostenibles y con la capacidad suficiente para generar confianza, que sean creíbles y rentables para aminorar la brecha de las dificultades por las que está atravesando la Ciudad de Ceuta.

Una vez iniciado el establecimiento en nuestra provincia de empresas de juego online, deberíamos encontrar la forma en la que las empresas se complementen con las ya existentes, dotándolas de razones para avalar que no se han equivocado llegando aquí, permitiendo la diversificación del modelo digital (por ejemplo las producciones de imágenes tipo NFT, activos intangibles que son utilizados como activos financieros, oportunidades para las empresas de control de cumplimiento de normas y obligaciones, desarrollo de acciones de ocio, formación online, propuestas de servicios digitales para el turismo, etc.).

## LA INFLUENCIA DEL ECOSISTEMA EMPRENDEDOR UNIVERSITARIO MEXICANO EN LA INTENCIÓN EMPRENDEDORA

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### | RESUMEN

Las universidades son ecosistemas que fomentan el emprendimiento. Este trabajo, hace un seguimiento a 107 estudiantes de la universidad mexicana durante un periodo de tiempo de 5 años. El objetivo es observar la influencia de las variables cognitivas “actitud”, “autosuficiencia” y “norma subjetiva” en dos momentos del tiempo (al principio y final de los estudios universitarios). El Modelo de Ecuaciones Estructurales arroja resultados que muestran diferencias significativas en la intención emprendedora en el tiempo 1 y tiempo 2. La actitud mejora el nivel de emprendimiento siendo más significativa su influencia al final de periodo universitario. Al contrario de lo que se esperaba, la autosuficiencia disminuye su influencia en el emprendimiento del tiempo 1 al 2 mostrando la necesidad de reforzar las habilidades emprendedoras en el sistema educativo mexicano. La norma subjetiva, no afecta al nivel de emprendimiento pero sí mejora la actitud y autosuficiencia.

Palabras clave: Universidades, Intención emprendedora, Ecosistemas universitarios emprendedores, Latinoamérica.

### | ABSTRACT

Universities are ecosystems that foster entrepreneurship. This work follows 107 Mexican university students over a period of 5 years. The objective is to observe the influence of the cognitive variables “attitude”, “self-sufficiency” and “subjective norm” at two points in time (at the beginning and end of university studies). The Structural Equation Model yields results that show significant differences in entrepreneurial intention at time 1 and time 2. Attitude improves the level of entrepreneurship, its influence being more significant at the end of the university period. Contrary to what was expected, self-sufficiency decreases its influence on entrepreneurship from time 1 to time 2, showing the need to reinforce entrepreneurial skills in the Mexican educational system. The subjective norm does not affect the level of entrepreneurship but it does improve attitude and self-sufficiency.

Keywords: Universities, Entrepreneurial intent, Entrepreneurial university ecosystems, Latin America.

## WAR ENTREPRENEURSHIP

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### | ABSTRACT

In this review we study the state of art about contractor companies, where a private business agent regroups a task force of people who fight for money, sometimes supporting official national armies in military actions which are legally forbidden to them, but often reaching also positive target. Using WOS, EBSCO and Scopus as databases we created a cluster map with Vos Viewer generating a cluster map which divides this topic in Research areas. The research group considers this topic an emerging study subject, where future traditional armies will be not sufficient to cover their tasks and governments will be forced to consider this kind of armed companies, even for peacekeeping actions.

Keywords: Entrepreneurship, War, mercenaries, Organization, Risk propension.

## HOW HEALTHY ARE AGRI-FOOD ENTREPRENEURS?

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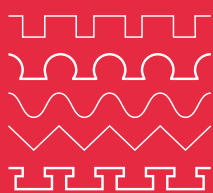
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### | ABSTRACT

Despite health and entrepreneurship having been an object of analysis by researchers for many years, recent years have increased the research interest in agrifood health entrepreneurs. Therefore, this study aims to examine the different approaches to research the link between agrifood entrepreneurship and health through a Systematic Literature Review. The analysis focuses on articles selected from the ISI Web of Knowledge Social Sciences Citation Index (SSCI). Despite being an emergent theme, the articles published had an increasing research impact on the field. Based on our results, we concluded that there are two main thematic fields: healthy agri-businesses and healthy agri-entrepreneurs. This study contributes to comprehend how health is analysed in the agrifood entrepreneurship literature, focusing on a sector that is essential for the health and survival of humanity. It also allows us to understand that the health of agrifood entrepreneurs is determined by an increasing competition environment, in a sector often associated with idyllic spaces. In this sense, the agrifood sector is essential to comprehend how context determine entrepreneurship, namely the space dimension.

Keywords: agrifood sector, entrepreneurship, health, systematic literature review

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**EMPRESA  
FAMILIAR**

## A RELAÇÃO DO DESEMPENHO FINANCEIRO NO ÍNDICE ESG DAS EMPRESAS FAMILIARES

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### | RESUMO

As empresas familiares tendem a investir em responsabilidade social corporativa mais do que as outras empresas. As considerações éticas e sustentáveis são relevantes e as estratégias “environmental, social and governance” (ESG) estão cada vez mais presentes nas agendas das empresas. Muito se argumenta sobre a influência desses critérios no desempenho das empresas. No entanto, para as empresas familiares, ainda é um tema emergente e pouco explorado. Assim, o objetivo deste estudo é verificar a relação entre o ESG e as empresas familiares, através do desempenho financeiro. Foi realizado um estudo em 181 empresas familiares e os resultados mostram que o desempenho ambiental impacta positivamente o desempenho financeiro das empresas familiares, apesar dos fatores sociais e de governança não ter influência. Este estudo também fornece evidências para a relevância que tem o facto de os diretores e CEOs serem membros da família, de modo a fomentarem a implementação do ESG.

Palavras-chave: ESG, empresas familiares, desempenho financeiro, responsabilidade social corporativa

### | ABSTRACT

Family businesses tend to invest more in corporate social responsibility than other companies. Ethical and sustainable considerations are increasingly relevant and environmental, social and governance (ESG) strategies are increasingly present on corporate agendas. Much is argued about the influence of these criteria on business performance. However, for family businesses, it is still an emerging and little explored theme. Thus, the objective of this study is to verify the relationship between ESG and family businesses, through the companies' financial performance. A study was conducted on 181 family businesses and the results show that environmental performance positively impacts the financial performance of family businesses, although social and governance factors have no influence. This study also provides evidence for the relevance of directors and CEOs being family members in order to foster ESG implementation.

Keywords: ESG, family businesses, financial performance, corporate social responsibility

## FAMÍLIA EMPRESÁRIA E ORIENTAÇÃO EMPREENDEDORA

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### | RESUMO

A orientação empreendedora na família empresária necessita de uma compreensão mais aprofundada dos conceitos que lhe estão subjacentes. A estratégia de investigação prosseguida socorreu-se da “teoria da prática” de Bourdieu, para se obter uma visão inovadora do que se passa no campo em análise. Como principais dimensões da orientação empreendedora identificaram-se a assunção de riscos, a proatividade, o comportamento inovador, a autonomia, a agressividade competitiva e redes de relações. Como principais resultados aponta-se para um conjunto de dez questões, as quais poderão ser valorizadas, fornecendo a importância relativa da dimensão sucessão na família empresária, a incluir num modelo integrador de várias dimensões, suficientemente genérico e abrangente, para que o mesmo possa ser aplicado a qualquer tipo de família empresária.

Palavras-chave: Família empresária, orientação empreendedora, recursos humanos

### | ABSTRACT

The entrepreneurial orientation of the family business needs a deeper understanding of the concepts underlying it. In order to achieve this, we used Bourdieu’s “theory of practice” as a research strategy to analyse the state of the art in this field. We identified as main dimensions of entrepreneurial orientation the following: risk-taking, proactivity, innovative behaviour, autonomy, competitive aggressiveness and networking. As main results we point to a set of ten questions, which may be valued, providing the relative importance of the succession dimension in the family business, to be included in an integrative model of several dimensions, sufficiently generic and comprehensive, so that it may be applied to any type of entrepreneurial family.

Keywords: Family business, entrepreneurial orientation, human resources

## O CONTROLO DE GESTÃO NAS EMPRESAS FAMILIARES: UM ESTUDO EMPÍRICO

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### | RESUMO

As empresas familiares contribuem de forma substancial para a economia de todo o mundo, em particular para Portugal. Este tipo de empresa apresenta características específicas, que as diferencia das restantes organizações, como é comprovado pela literatura apresentada. Juntamente com as particularidades que as distinguem, existe o controlo de gestão realizado neste tipo de negócio, que também é característico e muito importante para o seu crescimento, visto que as características das empresas afetam nesse controlo. Desta forma, o objetivo deste estudo consiste na identificação das características deste tipo de empresas e a realização de uma análise aprofundada sobre o sistema de controlo de gestão adotado pelas empresas familiares. No que respeita à metodologia, este é um estudo qualitativo que recaiu sobre o método de estudo de caso. A amostra composta por 5 empresas familiares (casos), e a recolha de dados foi baseada em 12 entrevistas a elementos pertencentes à família. O controlo de gestão é essencial em qualquer tipo de empresa, sendo ainda mais importante para o tipo de empresas deste estudo, visto estar presente um núcleo familiar no ambiente laboral. Pode concluir-se que nas empresas familiares está muito presente o controlo informal, que a cultura organizacional está bastante difundida pela empresa familiar e ainda, que os objetivos que a família define são uma mais-valia para este segmento de empresas. Por fim, apresentam-se as conclusões, contribuições, as limitações e as pistas futuras.

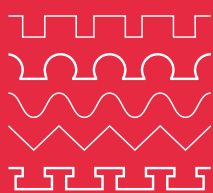
Palavras-chave: Empresas familiares, controlo de gestão, capital humano.

### | ABSTRACT

Family businesses contribute substantially to the economy worldwide, particularly to Portugal. This type of business has specific characteristics that differentiate them from other organizations, as evidenced by the literature presented. Along with the particularities that distinguish them, there is the management control carried out in this type of business, which is also characteristic and very important for its growth, since the companies' characteristics affect this control. In this way, the objective of this study consists in identifying the characteristics of this type of company and carrying out an in-depth analysis of the management control system adopted by family businesses. Regarding methodology, this is a qualitative study that resorted to the case study method. The sample comprised 5 family companies (cases), and data collection was based on 12 interviews with members of the family. Management control is essential in any type of company, being even more important for the type of companies in this study since a family nucleus is present in the work environment. It can be concluded that informal control is very present in family businesses, that the organizational culture is quite widespread, and that the objectives defined by the family are an added value for this business segment. Finally, the conclusions, contributions, limitations, and future clues are presented.

Keywords: Family businesses, management control, human capital.

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**ÉTICA Y  
RESPONSABILIDAD  
SOCIAL**

## IMPACTO DE LA RSC EN EL MERCADO: LA PERSPECTIVA DE MANAGERS EN EL CONTEXTO DE UNA ECONOMÍA EMERGENTE

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### | RESUMEN

La sociedad actual en general muestra una creciente sensibilidad hacia los principios de la CSR y sostenibilidad. La literatura aborda una amplia gama de temas relacionados con estos conceptos, como su significado, implementación, factores impulsores, frenos e impacto en variables de gestión empresarial. Sin embargo, es notable la escasez de estudios que se centren en economías emergentes.

Debido al interés creciente de estos países en términos tanto de población, mercado y el impacto potencial que pueden tener los distintos rasgos cross-culturales, este estudio pretende profundizar en la visión de los gerentes de grandes empresas en el contexto LATAM. Se usará un enfoque de teoría fundamentada. Los datos fueron recolectados a través de 9 entrevistas semiestructuradas a gerentes empresas peruanas. Los resultados sugieren similitudes y diferencias con la literatura en términos de significado, intensidad, implementación, beneficios y comportamiento de los consumidores. Finalmente se discuten las principales implicaciones teóricas y prácticas.

Palabras clave: CSR, imagen de marca, reputación, comportamiento de compra, economías emergentes.

### | ABSTRACT

Today's society, especially the market, shows a growing sensitivity towards CSR and sustainability principles. The literature addresses a wide range of issues related to these concepts, such as their meaning, implementation, drivers, brakes and impact on business management variables. However, there is a notable paucity of studies focusing on emerging economies.

Due to the growing interest in these countries in terms of both population, market and the potential impact that different cross-cultural traits can have, this study aims to delve into the vision of managers of large companies in the LATAM context.

A grounded theory approach will be used. Data were collected through 9 semi-structured interviews with Peruvian company managers. The results suggest similarities and differences with the literature in terms of meaning, intensity, implementation, benefits and consumer behavior. Finally, the main theoretical and practical implications are discussed.

Keywords: CSR, brand image, reputation, buying behavior, emerging economies.

## RESPONSABILIDAD SOCIAL EMPRESARIAL EN ENTIDADES BANCARIAS DE LA ALIANZA DEL PACIFICO. ¿ALGO ESTÁ CAMBIANDO?

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### | RESUMEN

El objetivo de este documento es analizar los determinantes para el desarrollo y divulgación de acciones de Responsabilidad Social Empresarial (RSE) y como estas se relacionan con el desempeño financiero de las entidades bancarias pertenecientes a la Alianza del Pacífico para los años 2015 a 2019. La metodología empleada en el documento incluye la aplicación de la técnica de análisis de contenido para la recopilación de las prácticas de RSE en los Bancos analizados. Posteriormente, se emplea un modelo de datos de panel de efectos fijos. Los resultados muestran que las entidades bancarias presentan una desconexión entre las políticas y las prácticas de RSE desarrolladas.

De igual forma, se observa que el tamaño, la reputación, la legitimación de existencia y la relación con stakeholders externos e internos, son factores determinantes para que las entidades realicen acciones de RSE, mientras que el apalancamiento y un mayor nivel de PIB están asociados negativa y significativamente con el desarrollo de acciones de RSE.

La regulación mostró no tener efectos en el desarrollo de prácticas de RSE. El desempeño financiero, medido a través del ROA muestra una relación positiva y significativa y positiva no significativa para el ROE. Por lo que, las acciones de RSE impactan positivamente el desempeño financiero de las entidades. Algunas limitantes del estudio están dadas por el difícil acceso a la información asociada a la divulgación de prácticas de RSE desarrolladas por las entidades bancarias. Futuros estudios pueden incluir variables propias del contexto económico y cultural del país. De igual forma, pueden desarrollarse ejercicios de contra cuentas frente al financiamiento de proyectos medioambientales en conflicto con la comunidad, con el objetivo de analizar las revelaciones en los ejercicios de control que realizan las entidades bancarias.

Palabras clave: RSE, desempeño financiero, sector bancario, factores determinantes.

## EL PAPEL DEL CONSEJO DE ADMINISTRACIÓN EN LA RELACIÓN “DESEMPEÑO SOCIAL Y LA MANIPULACIÓN DE GANANCIAS”

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### | RESUMEN

La filantropía corporativa ha sido relacionada con problemas de agencia. En este sentido, la filantropía y manipulación de ganancias por parte de la dirección podrían estar relacionadas. El presente trabajo tiene un doble objetivo; primero analizar la relación entre filantropía y manipulación de ganancias y, segundo, observar el posible papel de supervisión de los consejos de administración.

Para abordar estos objetivos se plantea un modelo de regresión para una muestra de 3,161 observaciones del periodo 2011 a 2021 correspondientes a 270 empresas que cotizan en el Dow Jones Sustainability Index. Los resultados obtenidos muestran que la filantropía corporativa frecuente e integrada en el núcleo del negocio no está relacionada con un mayor nivel de manipulación de ganancias. Además, que la diversidad e independencia de los consejeros evitan prácticas de manipulación de ganancias y un mal uso de los recursos destinados a filantropía.

Palabras clave: Consejo de administración; Filantropía corporativa; Manipulación de ganancias.

### | ABSTRACT

Corporate philanthropy has been linked to agency problems. In this sense, philanthropy and earnings manipulation by management could be related. The present paper has a twofold objective; first, to analyze the relationship between philanthropy and earnings manipulation and, second, to observe the possible supervisory role of boards of directors.

To address these objectives, a regression model is proposed for a sample of 3,161 observations from the period 2011 to 2021 corresponding to 270 companies listed in the Dow Jones Sustainability Index. The results obtained show that frequent and integrated corporate philanthropy at the core of the business is not related to a higher level of earnings manipulation. Furthermore, board diversity and independence prevent earnings manipulation practices and misuse of philanthropic resources.

Keywords: Board, Corporate philanthropy; Earning management.

## EXPLORANDO LA DIFUSIÓN ONLINE DEL CONOCIMIENTO EN EL SECTOR OLEÍCOLA: UN ENFOQUE EN LA GESTIÓN DEL CONOCIMIENTO Y LA RESPONSABILIDAD SOCIAL CORPORATIVA

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### | RESUMEN

Este trabajo está centrado en la gestión del conocimiento desde el punto de vista de la Responsabilidad Social Corporativa (RSC). El objetivo es analizar, por un lado, el tipo de conocimiento en materia de RSC que difunden en sus sitios webs las empresas estudiadas y, por otro, qué factores o variables explican un mayor o menor nivel de difusión online del conocimiento generado en RSC. Para alcanzar estos objetivos se aplica la metodología fsQCA. Los resultados de la investigación indican, por un lado, que las empresas objeto de estudio centran su gestión del conocimiento en aspectos vinculados con la seguridad alimentaria de los productos y, por otro, que la difusión de conocimiento en RSC se ve afectada, en un alto porcentaje, por factores como tener una orientación comercial hacia el mercado online, disponer de canales de interactividad con grupos de interés o tener una oferta de productos ecológicos.

Palabras clave: Gestión del conocimiento, Responsabilidad social corporativa, Aceite de oliva, Comunicación online, TIC

### | ABSTRACT

This work is focused on knowledge management from the point of view of Corporate Social Responsibility (CSR). The objective is to analyze, on the one hand, the type of knowledge on CSR that the companies studied disseminate on their websites and, on the other, what factors or variables explain a higher or lower level of online dissemination of the knowledge generated in CSR. To achieve these objectives, the fsQCA methodology is applied. The results of the research indicate, on the one hand, that the companies under study focus their knowledge management on aspects related to the food safety of the products and, on the other, that the dissemination of knowledge in CSR is affected, in a high percentage, due to factors such as having a commercial orientation towards the online market, having interactivity channels with interest groups or having an offer of ecological products.

Keywords: Knowledge management, Corporate social responsibility, Olive oil, Online communication, ICT.

## O IMPACTO SOCIAL E A RESPONSABILIDADE SOCIAL UNIVERSITÁRIA

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### | RESUMO

O objetivo desta pesquisa é descrever um projeto por meio da Teoria da Mudança (TM) e analisar o impacto social gerado na empregabilidade dos alunos, com o estudo de caso da Fundação Edson Queiroz, mantenedora da Universidade de Fortaleza (Unifor), e seu projeto Centro de Formação Profissional (CFP). A pesquisa classifica-se como exploratória, na forma de pesquisa de campo, com corte transversal, tratamento quantitativo dos dados, conduzida como estudo de caso único. Foram utilizadas duas amostras, das turmas de 2019 e das turmas de 2020 e 2021. A análise dos dados ocorreu por meio de técnicas descritivas, com o software SPSS Statistics. Os resultados mostraram que o projeto foi assertivo na empregabilidade dos alunos como base de transformação da realidade da comunidade. Evidenciou-se uma empregabilidade representativa dos alunos do projeto CFP e um sentimento de autoeficácia destes, que perceberam de maneira positiva sua empregabilidade.

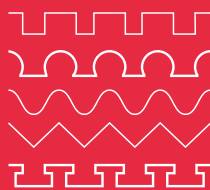
Palavras-chave: Responsabilidade Social Universitária, Capital Humano, Capital Social, Impacto Social, Teoria da Mudança.

### | ABSTRACT

The objective of this research is to describe a project through the Theory of Change (ToC), and to analyze the social impact generated through the employment of students, with the case study of the Edson Queiroz Foundation, which maintains of the University of Fortaleza (Unifor), and its project Professional Training Center (CFP). This research is classified as exploratory, performed as a field research, with a cross-sectional, quantitative treatment of data and conducted as a single case study. Two samples, from the 2019 and the 2020 and 2021 classes were used. Data analysis was performed using descriptive techniques, with use of the SPSS Statistics software. Results demonstrated that the project was assertive in the employment of students serving as a transformative basis for the reality of the community. Evidence displayed a representative employment of the project students and their feeling of self-efficacy, who perceived their employment capacity in a positive way.

Keywords: University Social Responsibility, Human capital, Social capital, Social Impact, Theory of Change.

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## IMPLICACIONES NORMATIVAS DE LA SUPERVISIÓN Y GESTIÓN DEL RIESGO DE LIQUIDEZ: ANÁLISIS DE LA EVOLUCIÓN RECIENTE EN LAS ENTIDADES FINANCIERAS ESPAÑOLAS

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### | RESUMEN

Este trabajo se propone analizar la evolución de la normativa de liquidez bancaria, considerando el marco global aplicable a las entidades financieras desde el inicio de la crisis bancaria y de liquidez en 2007-2008 hasta la actualidad. Se definen los nuevos requerimientos de liquidez exigidos por la normativa emanada de Basilea III. El objetivo del trabajo es doble: describir la evolución reciente de las entidades de crédito en España desde diferentes prismas bancarios, y determinar los efectos de la regulación y supervisión bancaria a raíz del inicio de las competencias supervisoras por parte del Banco Central Europeo, a finales de 2014. Se concluye con una reflexión y un análisis de las perspectivas del sector una vez superados los impactos más recientes derivados de la COVID-19 y de la crisis de oferta, con la elevación de la inflación a nivel global y la subida de los tipos de interés.

Palabras clave: Entidades de crédito, Riesgo, Regulación, Liquidez, Banca

### | ABSTRACT

The aim of this paper is to analyze the evolution of bank liquidity regulations, considering the global regulatory framework applicable to financial institutions, from the beginning of the banking and liquidity crisis in 2007-2008 to the present. The new liquidity requirements under Basel III regulations are defined.

An analysis is made of the recent evolution of credit institutions in Spain from different banking prisms to determine how the new banking regulation and supervision, following the start of supervisory powers by the European Central Bank at the end of 2014, has affected them. It concludes with a reflection and analysis of the outlook for the sector once the most recent impacts, derived from the COVID-19, and the supply crisis with the rise in global inflation and the increase in interest rates, have been overcome.

Keywords: Credit Institutions, Risk, Regulation, Liquidity, Banking.

## ANÁLISIS DE FONDOS DE INVERSIÓN INDEXADOS (2018-2022)

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### | RESUMEN

El principal objetivo de este trabajo consiste en el estudio de los fondos de inversión indexados (Exchange Trade Funds o ETFs), con el fin de mostrar las diferencias y similitudes entre formas de inversión más tradicional y el potencial de crecimiento que tienen los fondos indexados en la actualidad, dado que la información y tecnología permiten desarrollar y perfeccionar una inversión indexada que lleva tras de sí ya más de 50 años de desarrollo. El análisis empírico realizado a lo largo del periodo 2018-2022 incluye tres ETFs de dos de las gestoras más importantes del mundo, Vanguard y Amundi. En términos generales, los ETFs se consideran una alternativa de inversión interesante.

Palabras clave: Mercados financieros, Índices bursátiles, Fondos de inversión, ETFs.

### | ABSTRACT

The main objective of this paper is to study exchange traded funds (ETFs) in order to show the differences and similarities between more traditional forms of investment and the growth potential of ETFs today, as information and technology enable the development and refinement of an indexed investment that has been in development for over 50 years. The empirical analysis carried out over the period 2018-2022 includes three ETFs from two of the world's leading fund managers, Vanguard and Amundi. Overall, ETFs are seen as an interesting investment alternative..

Keywords: Financial Markets, Stock Indexes, Investing Funds, ETFs.

## DETERMINANTES DA ESTRUTURA DE CAPITAL DOS BANCOS – EVIDÊNCIAS DE ANGOLA

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### | RESUMO

A definição da estrutura de capital constitui uma das tarefas mais importantes dos gestores financeiros nesta era moderna. Este estudo tem como objetivo identificar os fatores que da estrutura de capital do setor bancário em Angola para o período de 2015 a 2019.

O estudo incidi sobre uma amostra de 20 bancos, num contexto macroeconómico caracterizado por recessões económicas, derivado da baixa do preço do petróleo. Recorreu-se à metodologia de dados em painel com uso da estimação de efeitos aleatórios para analisar a relação entre o endividamento total e as variáveis independentes, fatores internos e um fator macroeconómico.

Os resultados sugerem que a definição da estrutura de capital dos bancos angolanos foi influenciada significativamente por fatores internos como a taxa efetiva de imposto, a dimensão, a rendibilidade e pelo fator macroeconómico – inflação.

Palavras-chave: Determinantes, Estrutura de Capital, Instituições bancárias, Angola.

### | ABSTRACT

Defining the capital structure is one of the most important tasks of financial managers in this modern era. This study aims to identify the factors that influence the capital structure of the banking sector in Angola for the period from 2015 to 2019.

The study focused on a sample of 20 banks, in a macroeconomic context characterized by economic recessions, resulting from the drop in oil prices. Panel data methodology was used using random effects estimation to analyze the relationship between total debt and independent variables, internal factors and a macroeconomic factor.

The results suggest that the definition of the capital structure of Angolan banks was significantly influenced by internal factors such as the effective tax rate, size, profitability, and the macroeconomic factor – inflation.

Keywords: Determinants, Capital Structure, Banking institutions, Angola

## OS DETERMINANTES DO RISCO DE INCUMPRIMENTO DO SETOR HOTELEIRO PORTUGUÊS

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### | RESUMO

As crises económicas têm impacto na saúde financeira dos países, setores e empresas, e o setor hoteleiro não é exceção. O presente estudo visa entender quais os determinantes mais relevantes para explicar o risco de incumprimento do setor hoteleiro português. A deteção antecipada de fatores (internos e externos), que permitem prever o risco de incumprimento e a respetiva tomada de decisão atempada, é essencial para garantir a sustentabilidade das empresas. Analisando 865 hotéis localizados em Portugal, no período 2014 a 2021, os resultados evidenciam que as algumas características da empresa (como a rendibilidade, alavancagem, eficiência, cash flow e idade), assim como a variável macroeconómica inflação, são determinantes significativos na previsão da probabilidade de incumprimento. O modelo apresenta uma taxa de sucesso de 91,05%. Adicionalmente, os resultados confirmam que existe uma diferença significativa nos determinantes que explicam o risco de incumprimento antes e durante o período Covid-19.

Palavras-chave: risco de incumprimento, setor hoteleiro, regressão logística, falência, Portugal.

### | ABSTRACT

Economic crises have impact on the financial health of countries, sectors and companies, and the accommodation sector is not an exception. The present study aims to understand the most relevant determinants to explain the default risk of Portuguese hotels. The early detection of factors (internal and external), which allow predicting the default risk and the timely decision-making, is essential to assure the companies' sustainability. Analyzing 865 hotels located in Portugal, from 2014 to 2021, the results show that the company's characteristics, as well as the macroeconomic variable inflation rate, are decisive in predicting the probability of companies' default. The model has a success rate of 91.05%. Furthermore, the results confirm that there is a significant difference in the determinants that explain the risk of default before and during the Covid-19 period.

Keywords: default risk, hotel sector, logistic regression, bankruptcy, Portugal.

## EQUITY AND COMMODITIES MARKETS: A DYNAMIC COPULA APPROACH

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### | ABSTRACT

The present paper provides an empirical analysis of the relationship between stock markets and major commodity markets. Using a temporal and frequency domain connectedness approach we decompose returns into short-, medium- and long-run movements and analyze the cross-commodities dependence structures in the decomposed series based on a time-varying copula framework.

Our main objective is to analyze the variation in dependencies across time and frequencies of return movements during calm and turbulent times in stock and commodity markets.

We study the relationship between global stock markets and oil, natural gas, gold, copper, and two agricultural commodity markets, corn and soybeans.

The results suggest significant temporal and spectral dependence between stock and commodities over both turbulent and calm periods. The connectedness between stocks and commodities increases across all considered frequencies of returns and is higher for longer investment horizons.

Overall, our results show a more connected stock and commodities markets complex over the last years, with lower commodities diversification opportunities benefits, and higher correlation risk for longer investment horizons.

Keywords: Commodities, Spillovers, Wavelets decomposition, Copula.

## HOW SUSTAINABLE DEVELOPMENT AFFECT ZERO LEVERAGE? A DEBT DEMAND AND SUPPLY PERSPECTIVE

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### | ABSTRACT

Contrary to what is predicted by classical capital structure theories, many firms do not use debt to finance their activity. This paper investigates how sustainable development at a macro level affects this so-called zero-leverage phenomenon as well as the demand for and the supply of debt. Using a sample of SMEs from Portugal for the period 2009-2019, we find that a higher level of regional sustainable development decreases SMEs propensity to have zero leverage, being this result robust to the use of several non-linear specifications including instrumental variables tools. Based on the bivariate probit model with partial observability in the sense of Poirier (1980), we also find that the negative effect of sustainable development on zero leverage is determined by creditors-related reasons and not by firms' own decisions, since it only impacts significantly the supply of debt. In particular, creditors seem to be more willing to grant debt to SMEs in regions with a greater sustainable development level, reducing thus SMEs propensity for zero leverage by offering them access to debt in more favourable terms.

Keywords: Bivariate probit models; SMEs; Sustainable development; Zero leverage

## DYNAMIC CROSS HEDGING, CONDITIONAL CO-MOVEMENTS IN COMMODITIES AND FINANCIAL MARKETS DURING SUB-PRIME AND SOVEREIGN CRISIS: EVIDENCE FROM CHINA AND G7 COUNTRIES

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### | ABSTRACT

The primary aim of this study is to examine risk transmissions and conditional co-movements between financial markets and commodity markets during periods of financial crises, specifically during the global crisis from July 26, 2007, to December 31, 2009, and the sovereign debt crisis from January 1, 2010, to December 31, 2013. Data were collected for these periods on the daily closing quotations of the leading stock indices from the G7 markets and China. The analysis of risk transmission processes between equity and commodity markets, more specifically, the co-volatility effects between these markets, was conducted using the diagonal BEKK model. To investigate the co-movements and to examine dynamic conditional correlations in price variations between national equity markets and commodity markets, the DCC-MGARCH model was employed. The findings suggest that concerning transmissions between financial indices and the gold market, the majority of countries experienced the most intense risk transmissions during the global financial crisis of 2007–2009. The results further indicate that risk transmission levels between financial and oil markets are consistently higher than between financial and gold markets. The insights from this study contribute to a better understanding of the risk transmission effects between the gold and oil markets and financial markets across various categories of financial crises.

Keywords: Global financial crisis; Sovereign debt crisis; Volatility; DCC-MGARCH model, Markov Switching Models

## MARKET RISK OF THE INDUSTRIAL PRODUCTION SECTOR: A COMPARISON BETWEEN TUNISIA AND PORTUGAL

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### | ABSTRACT

This article provides a comprehensive comparative analysis of market risk in the industrial production sectors of Tunisia and Portugal. Utilizing an integrated research framework, this study explores the subtle dynamics that influence strategic decision-making and resilience of industrial firms in different economic contexts. The findings provide valuable insights into academic discussions on market risk and provide practical implications for stakeholders and policymakers as they address the complex challenges and opportunities presented by different market conditions in Tunisia and Portugal. So this article is unique and the first to aim for this comparison.

Keywords: Market risk, Industrial production sector, Tunisia, Portugal

## EXPLORING DETERMINANTS OF PAYTECH SERVICE ADOPTION IN ISLAMIC COUNTRIES

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### | ABSTRACT

Our aim is to identify the underlying factors that can explain the intention to utilize Paytech services in an Islamic environment. In order to achieve this, we propose an enhanced version of the Technology Acceptance Model (TAM) by incorporating religiosity and social influence, and conducting a causal-predictive analysis. The research model and hypotheses were examined using PLS-SEM (Partial Least Square-Structured Equation Modeling) with data collected from 531 potential Paytech users. Our findings reveal that religiosity has a stronger and statistically significant direct impact on the intention to use Paytech services compared to its impact on the actual usage. On the other hand, social influence demonstrates a higher significant direct effect on usage rather than the intention to use Paytech services. This study is the first of its kind to explore the influence of external factors such as social influence and religiosity on both the intention to use and the actual usage of Paytech services in an Islamic context. As a result, we propose an innovative extension of the TAM model, which we refer to as TAM-SIR.

Keywords: Islamic Fintech, Paytech services, Extended TAM, TAM\_SIR, Religiosity, Social Influence

### | RESUMEN

Nuestro objetivo es identificar los factores subyacentes que pueden explicar la intención de utilizar los servicios de Paytech en un entorno islámico. Para lograr esto, proponemos una versión mejorada del Modelo de Aceptación de Tecnología (TAM) incorporando la religiosidad y la influencia social, y realizando un análisis causal-predictivo. El modelo de investigación y las hipótesis se examinaron utilizando PLS-SEM (Modelado de ecuaciones estructuradas por mínimos cuadrados parciales) con datos recopilados de 531 usuarios potenciales de Paytech. Nuestros hallazgos revelan que la religiosidad tiene un impacto directo más fuerte y estadísticamente significativo en la intención de usar los servicios de Paytech en comparación con su impacto en el uso real. Por otro lado, la influencia social demuestra un efecto directo más significativo sobre el uso que sobre la intención de usar los servicios de Paytech. Este estudio es el primero de su tipo en explorar la influencia de factores externos, como la influencia social y la religiosidad, tanto en la intención de uso como en el uso real de los servicios Paytech en un contexto islámico. Como resultado, proponemos una extensión innovadora del modelo TAM, al que nos referimos como TAM-SIR.

Palabras clave: Fintech islámica, servicios de tecnología de pago, TAM extendido, TAM\_SIR, Religiosidad, Influencia social

## THE IMPACT OF FAMILY CONTROL ON CAPITAL STRUCTURE ON EMERGING ECONOMIES

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### | ABSTRACT

Family firms are the leading pillar of the economy in most emerging and developed economies, representing between 60% to 90% of non-governmental gross domestic product (GDP). Therefore, understanding how the determinants of capital structure is affected by family firms' decisions has become an important research topic. However, so far, the studies regarding Latin American family firms are limited. This work examined how family governance-related factors impact capital structure decisions in multinationals firms from Latin America. An unbalanced data panel model using the Generalized Method of Moments (GMM) system of 85 firms from six Latin American countries (Argentina, Brazil, Chile, Colombia, Mexico, and Peru) for the period 2011-2021 is tested. The capital structure determinants results were mostly mixed, with family firm control showing a positive effect on total and medium-long term debt, while gender diversity showed the contrary effect to all debt measures. Macroeconomic factors demonstrated that they impact the capital structure on emerging economies.

Keywords: Capital structure, Family Firms, Emerging Economies.

## BIOMETRIC PAYMENT CARD ADOPTION: AN EMPIRICAL INVESTIGATION EMPLOYING THE EXTENDED UTAUT2 MODEL

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### | ABSTRACT

As we move towards a cashless society and banking regulations govern electronic payments, the emergence of new payment systems has become a reality. In this context, biometric payments have emerged as a promising alternative to enhance security, convenience, and efficiency in electronic transactions. The purpose of this research is to analyze the antecedents of the usage and recommendation of biometric payment cards by applying a holistic model that integrates the proposals of the UTAUT2 model, General Risk Theory, and Trust Theory. For this purpose, an online questionnaire was developed, obtaining a sample of 1,905 users with experience in mobile payment systems. Structural equation modeling (PLS-SEM) was used to determine which variables significantly influenced usage and recommendation. The analysis results confirm the proposed hypotheses, except for those related to social influence and perceived risk. The research has important implications for marketing managers to define strategies targeting users of Fintech companies associated with the sector.

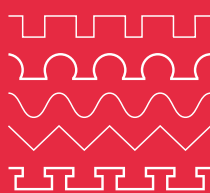
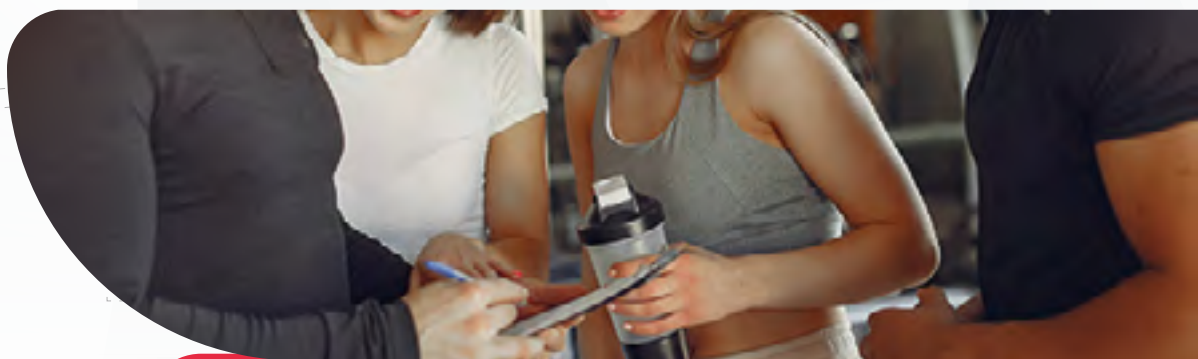
Keywords: Payment adoption, Biometric payment card, UTAUT model, Trust, Risk.

### | RESUMEN

A medida que avanzamos hacia una sociedad sin efectivo y las regulaciones bancarias controlan los pagos electrónicos, estamos presenciando la aparición de nuevos sistemas de pago. En este contexto, los pagos biométricos se presentan como una opción prometedora para mejorar la seguridad, la comodidad y la eficiencia en las transacciones electrónicas. El objetivo de esta investigación es analizar los factores que influyen en el uso y la recomendación de las tarjetas de pago biométricas mediante la aplicación de un modelo integral que combina las propuestas del modelo UTAUT2, la Teoría General del Riesgo y la Teoría de la Confianza. Para lograr este propósito, se diseñó un cuestionario en línea y se obtuvo una muestra de 1,905 usuarios con experiencia en sistemas de pago móvil. Se utilizó el modelado de ecuaciones estructurales (PLS-SEM) para determinar qué variables influyen significativamente en el uso y la recomendación. Los resultados del análisis confirman las hipótesis propuestas, a excepción de aquellas relacionadas con la influencia social y el riesgo percibido. Esta investigación tiene importantes implicaciones para los responsables de marketing a la hora de definir estrategias dirigidas a los usuarios de empresas relacionadas con el sector de las Fintech.

Palabras clave: Adopción de medios de pago, modelo UTAUT, Confianza, Riesgo

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**GESTIÓN DEL  
DEPORTE**

## ANÁLISE DO PLANO DE VENDA NA SATISFAÇÃO DOS MEMBROS EM CENTROS DE FITNESS

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### | RESUMO

O objetivo é a analisar como o plano de venda influencia a satisfação dos membros em centros de fitness (CF). A amostra foi composta por 115 membros de um CF, a análise dos dados foi realizada através do SPSS versão 28.0 e no tratamento estatístico realizou-se a regressão linear simples. Os resultados indicaram uma boa consistência interna ( $\alpha=0.83$ ) e a perceção do plano de venda explica a satisfação dos membros ao plano de venda e aos serviços oferecidos ( $R^2=0.14$ , em todos os itens). Assim, os resultados sugerem que a perceção da fase de resolução explica 62% ( $R^2=0.62$ ) a satisfação do membro com o fecho da primeira venda. E, que a satisfação do membro com o preço apresentado explica 91% ( $R^2=0.91$ ) da satisfação do membro com os serviços oferecidos. Os gestores devem apostar na formação dos seus vendedores fortalecendo as relações entre os vendedores e membros dos CF.

Palavras-chave: Ginásios, Marketing, Vendas, Serviços de fitness, Satisfação geral.

### | ABSTRACT

The aim was to analyse how the sales plan influences member satisfaction in fitness centres (FC). The sample consisted of 115 members of a FC, the data was analysed using SPSS version 28.0 and simple linear regression was used for the statistical treatment. The results showed good internal consistency ( $\alpha=0.83$ ) and the perception of the sales plan explains the satisfaction of the members with the sales plan and the services offered ( $R^2=0.14$  for all items). Thus, the results suggest that the perception of the resolution phase explains 62% ( $R^2=0.62$ ) of member satisfaction with closing the first sale. And that member satisfaction with the price offered explains 91% ( $R^2=0.91$ ) of member satisfaction with the services offered. Managers should focus on training their salespeople, strengthening relationships between salespeople and CF members.

Keywords: Gyms, Marketing, Sales, Fitness services, General satisfaction.

## AÇÕES ESTRATÉGICAS IMPLEMENTADAS PELAS INSTITUIÇÕES DE ENSINO SUPERIOR PARA O ESTÍMULO AO EMPREENDEDORISMO DESPORTIVO

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### | RESUMO

As instituições de ensino superior têm um papel fundamental na dinâmica social e económica de qualquer país. Assim sendo, este estudo tem como objetivo identificar e analisar as linhas de ação implementadas pelas instituições de ensino superior com oferta formativa na área do desporto para promover o empreendedorismo desportivo, particularmente no âmbito do empreendedorismo feminino. Foi seguida uma abordagem qualitativa, através da aplicação de uma entrevista semiestruturada a 21 coordenadores de licenciatura da área do desporto, integrados em instituições de ensino superior portuguesas de natureza pública e privada. Os resultados indicam que algumas instituições de ensino superior têm vindo a demonstrar preocupação em aplicar estratégias de estímulo ao empreendedorismo desportivo, no entanto, quando o fazem é de forma aleatória. Os resultados sugerem ainda a necessidade de se readaptarem os currículos formativos no sentido de promover mais o empreendedorismo desportivo. A articulação dos diversos stakeholders será uma mais-valia para contribuir para uma cultura mais empreendedora, particularmente no que diz respeito ao empreendedorismo feminino no contexto desportivo.

Palavras-chave: Programas, Educação, Género, Feminino, Estudantes.

### | ABSTRACT

Higher education institutions have a fundamental role in the social and economic dynamics of any country. This study aims to identify and analyse the lines of action implemented by higher education institutions (HEI) with courses in the area of sport to promote sport entrepreneurship, particularly in the field of female entrepreneurship. A qualitative approach was adopted, applying a semi-structured interview to 21 degree coordinators in the area of sport, belonging to both state and private HEIs in Portugal. The results indicate that some HEIs have shown concern about applying strategies to stimulate entrepreneurship in sport, but they do so in a random way. The results also suggest the need to be able to re-adapt course curricula in order to promote sport entrepreneurship. Articulation between these stakeholders would contribute to a more entrepreneurial culture, particularly in relation to female entrepreneurship in the sport context.

Keywords: Programs, Education, Gender, Female, Students.

## INFLUÊNCIA DA QUALIDADE DO SERVIÇO, TECNOLOGIA E SATISFAÇÃO NA RETENÇÃO DE MEMBROS EM CENTROS DE FITNESS

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### | RESUMO

O objetivo foi compreender a influência da qualidade do serviço, tecnologia e satisfação no comportamento de retenção dos sócios em Centros de Fitness (CF). A amostra foram 122 membros de um CF do norte de Portugal, 89 do sexo feminino e 33 do sexo masculino, com uma média de idade de 43 anos. Foi utilizado um instrumento validado (Costa, 2011) com as dimensões: qualidade do serviço, satisfação e retenção e tecnologia, esta última, por recomendação da prática. Realizou-se a análise da consistência interna, através do coeficiente do alfa de Cronbach. Através da regressão linear, conclui-se que as dimensões contribuíram significativamente e positivamente para explicarem o comportamento de retenção dos sócios: qualidade do serviço-satisfação (82%), tecnologia-satisfação (36.7%) e a satisfação-retenção (49%). Foi utilizado o teste Kruskal-Wallis para comparar as variáveis sexo e habilitações literárias, verificando-se que não foram significativos para explicar a retenção.

Palavras-chave: Gestão do Desporto, Marketing e Tecnologia, Comportamento, Consumidores de Fitness.

### | ABSTRACT

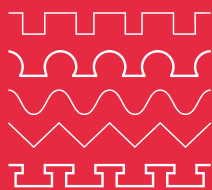
Our aim was to investigate the influence of service quality, technology, and satisfaction on member retention behaviour in Fitness Centres (FC). The sample consisted of 122 FC members from the northern region of Portugal, including 89 females and 33 males, with an average age of 43 years. A validated instrument (Costa, 2011) was used, including dimensions related to service quality, satisfaction, retention, and technology, the latter being included based on practical recommendations. Internal consistency analysis was performed using Cronbach's alpha coefficient ( $>.60$ ). Through linear regression analysis, it was concluded that these dimensions significantly and positively contributed to explaining member retention behaviour: service quality-satisfaction (82%), technology-satisfaction (36.7%), and satisfaction-retention (49%). The Kruskal-Wallis test was employed to compare variables such as gender and educational qualifications, revealing that they were not significant factors in explaining retention.

Keywords: Sport management, Marketing and Technology, Behavior, Fitness Consumers.

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**INNOVACIÓN Y  
GESTIÓN DEL  
CONOCIMIENTO**

## TRANSFORMACIÓN HACIA LA FÁBRICA INTELIGENTE: ESTUDIO DE SITUACIÓN DE LA INDUSTRIA 4.0 EN CASTILLA-LA MANCHA.

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### | RESUMEN

La incidencia del concepto de Industria 4.0. es un fenómeno complejo que cada día impacta más sobre los países y sus sectores. España y sus Comunidades Autónomas no son una excepción. Este trabajo trata de realizar una aproximación al impacto de la Industria 4.0 en el caso de Castilla-La Mancha. A través de un análisis de datos financieros y de empleo, busca entender la evolución de la manufactura inteligente en la región. Los objetivos son evaluar la adopción de tecnologías 4.0, su influencia en la eficiencia y competitividad, y detectar tendencias y desafíos.

Los resultados muestran una creciente adopción de tecnologías como la automatización, IoT y análisis de datos, mejorando la eficiencia, reduciendo costos y aumentando la productividad. Además, la región se vuelve más competitiva a nivel nacional e internacional. Sin embargo, se destaca la necesidad de invertir en tecnología y formación continua. La colaboración entre empresas en la región para acelerar la adopción de la Industria 4.0 es una tendencia a seguir. Este estudio destaca el impacto transformador de la Industria 4.0 en Castilla-La Mancha y subraya la necesidad de innovación continua y desarrollo estratégico.

Palabras clave: industria 4.0, Fábrica Inteligente, Manufactura, Castilla-La Mancha, Adopción de Tecnología.

## (TRANSFORMATION TOWARDS THE SMART FACTORY: STUDY OF THE INDUSTRY 4.0 SITUATION IN CASTILLA-LA MANCHA).

### | ABSTRACT

The impact of the Industry 4.0 concept is a complex phenomenon that increasingly affects countries and their sectors every day. Spain and its Autonomous Communities are no exception. This work aims to provide an insight into the impact of Industry 4.0 in the case of Castilla-La Mancha. Through an analysis of financial and employment data, it seeks to comprehend the evolution of smart manufacturing in the region. The objectives include evaluating the adoption of 4.0 technologies, their influence on efficiency and competitiveness, and identifying trends and challenges.

The results reveal a growing adoption of technologies such as automation, IoT, and data analytics, leading to enhanced efficiency, reduced costs, and increased productivity. Furthermore, the region becomes more competitive at both the national and international levels. However, the need for continuous investment in technology and ongoing training is emphasized. The emerging trend of collaboration among companies in the region to expedite the adoption of Industry 4.0 is a path worth pursuing. This study underscores the transformative impact of Industry 4.0 in Castilla-La Mancha and emphasizes the necessity for continuous innovation and strategic development.

Keywords: Industry 4.0, Smart Factory, Manufacturing, Castilla-La Mancha, Technology Adoption.

## TELEMEDICINA EN LA ERA DE LAS REDES SOCIALES: UN ESTUDIO DE TEMAS Y SU NIVEL DE APOYO EN COMENTARIOS DE USUARIOS EN TWITTER

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### | RESUMEN

La situación mundial tras la COVID-19 ha obligado a los diferentes sectores a adaptarse a la era digital, incluido el sector de la salud. Frente a la incertidumbre de los usuarios sobre la novedosa tecnología de telemedicina, las redes sociales ofrecen a los profesionales del marketing una cantidad inmensa de información susceptible de análisis. Esta investigación se enfoca en analizar textos no estructurados de los tweets de los internautas. Se aplica el aprendizaje automático con el algoritmo de Latent Dirichlet Allocation para detectar los temas más discutidos y aquellos que reciben apoyo entre pares. Tras analizar los atributos representativos de los 109.662 tweets en español recopilados desde diciembre de 2019 hasta abril de 2022, se han descubierto varios hallazgos significativos. Estos resultados permiten a los profesionales comprender los temas más preocupados y los factores influyentes en la percepción de la telemedicina. Además, la importancia de estudiar comentarios con apoyo entre pares.

Palabras clave: Telemedicina, Twitter, Detección de temas, Latent Dirichlet Allocation (LDA), Apoyo entre pares.

### | ABSTRACT

The global situation following COVID-19 has compelled various sectors to adapt to the digital age, including the healthcare sector. Social media provides marketing professionals with immense information susceptible to analysis to deepen understanding of user uncertainty regarding the novel telemedicine technology. Given this, this research analyzes unstructured texts from users' tweets. Machine learning is applied using the Latent Dirichlet Allocation (LDA) module to detect the most discussed topics and those garnering more peer support. Several significant findings are disclosed after analyzing representative attributes from 109,662 tweets in Spanish collected from December 2019 to April 2022. The outcomes enable professionals to understand the most concerning topics and the influential variables in telemedicine perception. Also, they relieve the importance of studying peer support comments.

Keywords: Telemedicine, Social media, Twitter, Topic detection, Latent Dirichlet Allocation (LDA), peer support.

## BARREIRAS À INOVAÇÃO NOS SERVIÇOS DE SAÚDE EUROPEUS

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### | ABSTRACT

Europe is increasingly adopting digital technologies to improve, modernise and optimise healthcare services. It is therefore important to investigate the barriers to innovation in European healthcare services. The aim of this research is to analyse the barriers that hinder the process of innovation in the services provided by healthcare organisations and to analyse which ones have the greatest influence on innovation.

The Flash Eurobarometer 486 questionnaire (SMEs, Start-ups, Scale-ups and Entrepreneurship) was used to analyse the barriers to innovation in healthcare services in the European Union (EU). The Logistic Regression Model was used to analyse the influence that the various barriers to innovation have on the types of innovation. Among the barriers studied, it was found that the lack of technological infrastructure, the difficulty in predicting market response and the legal or administrative environment have the greatest impact on the ability of EU healthcare firms to innovate.

Palavras-chave: barriers, Innovation, Healthcare, Health Services, Europe.

## IMPACTO DA COOPERAÇÃO E COOPETIÇÃO NA INOVAÇÃO DE PRODUTOS E NA INOVAÇÃO DA GESTÃO DE RECURSOS HUMANOS: UM ESTUDO COMPARATIVO ENTRE ESPANHA E PORTUGAL

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### | RESUMO

A inovação tornou-se um recurso estratégico fundamental para as empresas. Nos primeiros tempos, a inovação centrava-se nos processos internos e na proteção da propriedade intelectual para obter vantagens competitivas. No entanto, isto tinha limitações devido à falta de recursos e de confiança nas capacidades internas de I&D. Isto levou a estratégias de I&D em colaboração com outros atores para aceder a mais recursos e conhecimentos. Esta situação conduziu a estratégias de I&D em colaboração com outros atores para aceder a mais recursos e conhecimentos. Este documento tem como objetivo descobrir em que medida a cooperação com agentes externos influencia a inovação nos processos de RH e a inovação de produtos. Foi também analisado se a localização da empresa é um fator moderador. Foram analisados dados de 31.105 empresas espanholas e 8.224 portuguesas do Inquérito Comunitário à Inovação – CIS 2018. Os resultados evidenciaram a influência positiva da colaboração com outras entidades e empresas concorrentes na inovação de processos e na inovação de produtos. Embora a nacionalidade não tenha sido um fator determinante, em Portugal, a inovação de processo tem um impacto maior na inovação de produto do que em Espanha. Este estudo sublinha a importância da cooperação e coopetição na inovação empresarial.

Palavras-chave: Inovação, Cooperação, Coopetição, Gestão de Recursos Humanos, Espanha e Portugal

### | ABSTRACT

Innovation has become a key strategic resource for companies. In the early days, innovation focused on internal processes and the protection of intellectual property to gain competitive advantage. However, this had limitations due to a lack of resources and confidence in internal R&D capabilities. This has led to collaborative R&D strategies with other actors to access more resources and knowledge. This paper aims to find out to what extent cooperation with external actors influences innovation in HR processes and product innovation. It was also analysed whether the location of the firm is a moderating factor. Data from 31,105 Spanish and 8,224 Portuguese firms from the Community Innovation Survey – CIS 2018 were analysed. The results highlighted the positive influence of collaboration with other entities and competing firms on process innovation and product innovation. Although nationality was not a determining factor, in Portugal, process innovation has a greater impact on product innovation than in Spain. This study underlines the importance of cooperation and co-opetition in business innovation.

Keywords: Innovation, Cooperation, Coopetition, Human Resource Management, Spain and Portugal.



## ESTUDO DO IMPACTO DA CO-CRIAÇÃO NO PROCESSO DE INOVAÇÃO DAS EMPRESAS, NA SATISFAÇÃO E NA FIDELIZAÇÃO DO CLIENTE: O CASO DAS AGÊNCIAS DE VIAGENS

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### | RESUMO

The growth of global markets seen in recent years has led companies, namely travel agencies, to reinvent their goods and services through the implementation of co-creation processes. The existence of a collaborative process between the company and the customer, or even other interested parties, streamlines and enhances customer satisfaction as well as their loyalty. Based on this assumption and on the existing literature, the main objective of this work is to study the impact of co-creation on the companies' innovation process, on customer satisfaction and on their loyalty, taking into account the companies that provide travel services. According to the study carried out, it was possible to confirm that the co-creation process is positively associated with innovation, satisfaction and customer loyalty, so that companies that are committed to developing co-creation processes with its customers are more likely to develop innovative activities in addition to contributing to increased customer satisfaction and loyalty.

Palavras-chave: Co-creation, Innovation, Customer Satisfaction, Customer Loyalty, Travel Agencies.

## CONFLUENCE OF FACTORS THAT INFLUENCE BUSINESS MODEL BY DIGITALIZATION AND INDUSTRY 4.0 TECHNOLOGIES

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### | ABSTRACT

The emergence of digital technologies and the expansion of their use has significantly transformed organizations and their Business Models (BM), modifying their traditional structures, redefining the client's meaning and its positioning, as well as retailly adjusting the way individuals live and interact with each other in the Fourth Industrial Revolution, also known as Industry 4.0 (I4.0). This research aims reflecting about confluence of factors that influence BM by digitalization and I4.0 disruptive technologies. Firstly, a Systematic Literature Review was conducted to map the top articles and most persuasive authors in the area as well as the Journals, institutions, and countries with the highest number of publications within this theme. Secondly, through the co-occurrence of keywords, five thematic clusters were pointed out and analyzed. Finally, it was run in depth analysis to identify influencing aspects of BM in the digitalization era relating them to specific I4.0 technologies.

Keywords: Industry 4.0, Digitalization, Business Models, Factors.

## INSTITUTIONAL QUALITY AND THE INNOVATION INPUT-OUTPUT RELATIONSHIP: A PANEL DATA CONFIGURATIONAL MODERATION ANALYSIS

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### | ABSTRACT

This study aims to analyse the configurational moderating role of institutional quality on national-level innovation. Drawing on national systems of innovation (NSI) literature and institutional theory, we argue that the ability of countries to transform innovation inputs into innovation outputs is contingent on configurations of institutional quality. Using a two-stage fuzzy-set qualitative comparative analysis (fsQCA), we identify two configurations of institutional quality dimensions that moderate the relationship between innovation inputs and outputs. More precisely, government size, open markets, and the rule of law appeared as core conditions stimulating innovation outputs when innovation inputs lose importance. The main contribution of this study is to unify the various perspectives on the effects of institutional quality on innovation, hence providing a more comprehensive understanding of the role played by institutional quality.

Keywords: institutional quality, innovation inputs, innovation outputs, national systems of innovation, two-stage fsQCA

## INCORPORATING USER KNOWLEDGE IN OPEN INNOVATION: DEVELOPING A WEARABLE DEVICE FOR PARKINSON'S DISEASE PATIENTS

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### | ABSTRACT

This study explores the application of open innovation in the healthcare sector, focusing on developing a wearable device for Parkinson's disease patients. The device utilises machine learning, robotic boards, the Internet of Things, and human-computer interaction to assist individuals with Parkinson's. Ethnographic methods and participant observation were employed, involving patients in the device's development process. The study highlights the influence of user experience and acceptance on device development. User collaboration, interdisciplinary teamwork, and institutional partnerships positively impacted the device's financial performance and versatility in daily use. The device's algorithm detects and corrects unintended movements. Findings emphasise the importance of user involvement in reshaping administrative processes and highlight the link between user participation and technological capabilities. This research underscores the significance of incorporating user knowledge in innovation processes and provides theoretical insights into user-driven innovation.

Keywords: Technological Innovation, Smart Devices, Parkinson, innovation, Product Development.

## THE IMPORTANCE OF LEADERSHIP AND EMPLOYEE ENGAGEMENT

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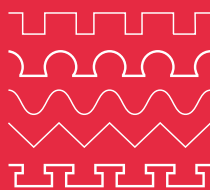
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### | ABSTRACT

In a world increasingly aware of environmental challenges, companies must constantly strive to develop responsible and sustainable practices, playing a key role in the struggle to reduce the environmental impact of human activity. In this vein, the rapidly changing socioeconomic landscape is compelling businesses to engage in innovation to stay competitive in the market, particularly when it comes to sustainability. The main aim of this paper is to analyze the main drivers of green innovation. Particularly, is assessed the influence of green transformational leadership on green innovation, as well as the mediating effect of green motivation and green creativity in this relationship. For this purpose, were analyzed 196 Spanish companies in the wine industry. To perform the data analysis, the variance-based structural equation modeling technique PLS-SEM was used. The results show a positive and significant relationship between green transformational leadership and green innovation of wine companies. Furthermore, green motivation and green creativity exert a mediating effect in this relationship. It is concluded that wine company managers must drive the environmental motivation and creativity skills of employees by creating an atmosphere conducive to the development of environmentally favorable innovations, since by doing so, companies can reduce their ecological footprint, optimize the use of natural resources, and generate long-term value.

Keywords: Green innovation, Green transformational leadership, Green motivation, Green creativity.

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## ¿CÓMO FAVORECER EL RECUERDO CONCEPTUAL EN ECONOMÍA? UN EXPERIMENTO EDUCATIVO CON EYE-TRACKING.

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### | RESUMEN

El objetivo principal de esta investigación exploratoria y preliminar es identificar la eficacia de los recursos didácticos mediante la evaluación del recuerdo de un concepto a través de su presentación en una diapositiva. Se ha tomado una muestra de 27 estudiantes. Mediante el uso de eye-tracking ha sido posible detectar las áreas de interés que han recibido más atención gracias a los mapas de calor y a las métricas oculares. Además, se ha analizado el recuerdo espontáneo y sugerido a partir de los datos recogidos de un cuestionario. Por ejemplo, un gráfico explicado a través de audio genera un mayor recuerdo espontáneo. Los resultados permiten descubrir las preferencias de los discentes y poder adaptarlas en la docencia, así como brindar al profesorado la oportunidad para perfeccionar los recursos didácticos en beneficio de una educación eficaz.

Palabras clave: Materiales didácticos, recuerdo, eficacia, eye-tracking, metodología.

### | ABSTRACT

The main objective of this exploratory and preliminary research is to identify the effectiveness of didactic resources by assessing the recall of a concept through its presentation on a slide. This study examines three different economic concepts presented in three different ways. A sample of 27 students was taken. By using eye-tracking, it was possible to detect the areas of interest that received more attention, thanks to heat maps and ocular metrics. Furthermore, spontaneous and suggested recall has been analyzed based on the data collected from a questionnaire. For instance, a graph explained through audio generates higher spontaneous recall. The results allow for the discovery of learners' preferences and enable adaptation in teaching practices, as well as provide an opportunity for educators to enhance didactic resources for effective education.

Keywords: Didactic materials, memory, effectiveness, eye-tracking, methodology.

## ACTITUD HACIA EL ENDEUDAMIENTO, ACTITUD HACIA LA COMPRA Y ALFABETIZACIÓN FINANCIERA EN ESTUDIANTES UNIVERSITARIOS COLOMBIANOS

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### | RESUMEN

La investigación tiene como objetivo examinar si la actitud hacia la compra y el consumo (ACC) opera como un mediador en la relación entre la actitud hacia el endeudamiento (AE) y la alfabetización financiera (AF) en estudiantes universitarios pertenecientes a Colombia. La muestra, obtenida a través de un muestreo no probabilístico de dos etapas por conglomerados, está compuesta por un total de 450 estudiantes colombianos. En un primer paso, se lleva a cabo un análisis factorial confirmatorio para validar los instrumentos de medición. En un segundo paso, se evalúa un modelo teórico utilizando la macro de SPSS de Hayes (2021), conocida como PROCESS. Dicho modelo teórico incorpora variables clave, incluyendo la actitud hacia el endeudamiento, la actitud hacia la compra y el consumo, y la alfabetización financiera.

Palabras clave: actitudes, endeudamiento, compras, alfabetización financiera, estudiantes universitarios, Colombia.

### | ABSTRACT

The research aims to examine whether Attitude towards Buying and Consumption (ACC) serves as a mediator in the relationship between Attitude towards Indebtedness (AE) and Financial Literacy (FL) among Colombian university students. The sample, obtained through a two-stage non-probabilistic cluster sampling, comprises a total of 450 Colombian students. In the first step, a confirmatory factor analysis is conducted to validate the measurement instruments. In the second step, a theoretical model is evaluated using the SPSS macro by Hayes (2021), known as PROCESS. This theoretical model incorporates key variables, including Attitude towards Indebtedness, Attitude towards Buying and Consumption, and Financial Literacy.

Keywords: attitudes, indebtedness, purchasing, financial literacy, university students, Colombia.

## MISELI: UM MÉTODO DE SELECÇÃO DE ARTIGOS INCLUSIVO

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### | RESUMO

Uma das tarefas na realização de uma revisão da literatura ou bibliometria é a recolha de artigos relevantes para o estudo. Este estudo oferece ao investigador um método de recolha de artigos com recurso a ferramentas tecnológicas de baixo custo, agilizando o processo. É apresentado o método baseado na Declaração PRISMA 2020. É inclusivo não só porque é de baixo custo, mas também porque pode trabalhar com várias bases de dados e apresenta uma estratégia de recolha que permite procurar artigos importantes que podem não estar indexados nas bases de dados mais solicitadas ou mesmo porque a academia ainda não os reconheceu pelo número de citações.

Palavras-chave: Metodologia, seleção de artigos, MISELI, revisão sistemática da literatura.

### | ABSTRACT

One of the tasks in carrying out a literature review or bibliometrics is to collect relevant articles for the study. This study offers the researcher a method of collecting articles using low-cost technological tools, speeding up the process. The method based on the PRISMA 2020 Declaration is presented. It is inclusive not only because it is low-cost, but also because it can work with a range of databases and presents a collection strategy that makes it possible to search for important articles that may not be indexed in the most requested databases or even because academia has not yet recognised them by the number of citations.

Keywords: Methodology, article selection, MISELI, systematic literature review.

## O IMPACTO DA LIDERANÇA TRANSFORMACIONAL NO DESEMPENHO DOS ENFERMEIROS: UMA PROPOSTA DE UM MODELO CONCEPTUAL

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### | ABSTRACT

Changes in healthcare organizations and the nursing profession affect the dynamics and future security of nurses, which is reflected in their professional performance.

Given the specific nature of oncology care, nurses deal with a complex, difficult and sensitive context on a daily basis. To overcome these difficulties, their professional satisfaction, resilience and commitment are crucial. Given this scenario, the way in which leadership is exercised among these professionals is crucial.

Given the scarcity of research on leadership in the field of oncology, this study seeks to increase knowledge on the subject with the aim of strengthening the performance of leaders so that they can exercise leadership capable of influencing those they lead.

A theoretical model is proposed to analyse the impact of transformational leadership on the performance of nurses working in oncology, investigating the mediating role of resilience, satisfaction and organizational commitment.

Keywords: Transformational Leadership, Resilience, Job Satisfaction, Organizational Commitment and Organizational Performance.

## HEALTHY CONSUMER; A BIBLIOMETRIC ANALYSIS OF ACADEMIC RESEARCH CAROL JEAN AMER, CAMER@USAID.GOV, UNIVERSITY OF GRANADA

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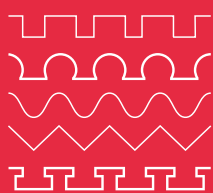
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### | ABSTRACT

This research analyses the scientific production related to consumers and health indexed in the Web of Science database from its origins to the present. By means of a bibliometric analysis, 3015 indexed scientific articles are analysed through the examination of scientific performance and co-occurrence of keywords. Although the results of the performance analysis are presented in this work, the results of the co-occurrence of keywords are still in progress. With this study we seek to know the state of the art on this booming topic in society and to facilitate the understanding of the existing scientific production to guide future research.

Keywords: Consumer, Health, Bibliometric analysis, Co-word analysis, Web of Science, SciMAT

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Ceuta-2024



**MARKETING**

## PROPUESTA DE INVESTIGACIÓN PARA DESMENTIR LOS MITOS DEL SUICIDIO ENTRE LA SOCIEDAD A TRAVÉS DE CAMPAÑAS DE COMUNICACIÓN

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### | RESUMEN

El suicidio siempre ha sido un tabú, un tema del que no se debe hablar. Sin embargo, en España han muerto 4.003 personas por suicidio en 2021, tres veces más que por accidentes de tráfico, casi 14 veces más que las causadas por homicidios, y 90 veces más muertes que por violencia de género. Además, para la población de 15 a 29 años, después de los tumores, es la principal causa de muerte. A pesar de estas cifras, existe un gran desconocimiento de este fenómeno. Los mitos sobre el suicidio son obstáculos para su prevención, por lo que es fundamental identificarlos y ayudar a desmitificarlos. Con este ánimo, este proyecto tiene como objetivo demostrar empíricamente la existencia de estos mitos entre la población, para empujar a las autoridades a adoptar medidas correctivas, entre las que se encuentran las campañas de comunicación que tan buenos resultados han dado con otras causas.

Palabras clave: Prevención del suicidio, Mitos del suicidio, Campañas de comunicación, Marketing social.

### | ABSTRACT

Suicide has always been a taboo, a subject that should not be discussed. However, in Spain 4,003 people have died by suicide in 2021, three times more than by traffic accidents, almost 14 times more than those caused by homicides, and 90 times more deaths than by gender violence. In addition, for the population between 15 and 29 years of age, after tumors, it is the main cause of death. Despite these figures, there is a great lack of knowledge about this phenomenon. Myths about suicide are obstacles to its prevention, so it is essential to identify them and help demystify them. With this spirit, this project aims to empirically demonstrate the existence of these myths among the population, to push the authorities to adopt corrective measures, among which are the communication campaigns that have given such good results with other causes.

Keywords: Suicide prevention, Suicide myths, Communication campaigns, Social marketing.

## LA ADOPCIÓN DE SOLUCIONES DE MOVILIDAD SOSTENIBLE. UN ANÁLISIS DESDE LA PERSPECTIVA DE LA LÓGICA DOMINANTE DEL SERVICIO.

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### | RESUMEN

La concentración de la población en las ciudades, junto a los cambios que se producen en la movilidad, dotan de relevancia a la movilidad urbana respuesta a los retos que enfrentan las ciudades vinculados a la sostenibilidad. Por ello, se tratan de identificar los elementos que explican la adopción de las innovaciones en movilidad urbana sostenible, entre las que el ciclismo gana una renovada relevancia. El presente trabajo, partiendo de la Lógica Dominante del Servicio analiza en 60 ciudades cómo el ecosistema vinculado al ciclismo determina el uso, o negación, de las bicicletas como medio de movilidad urbana. Asimismo, se analiza la existencia de mecanismos causales que determinen dicho uso, o negación del uso. Mientras cinco combinaciones de condiciones explican el uso de las bicicletas, dos explican la negación del uso. Asimismo, se constata la existencia de un mecanismo lock-in que determina la negación del uso de las bicicletas.

Palabras clave: Movilidad urbana, Lógica Dominante del Servicio, Set-Theory Multi-Method Reserach, Innovación.

### | ABSTRACT

The concentration of the population in cities, together with the changes that occur in mobility, give relevance to urban mobility in response to the challenges faced by cities related to sustainability. Therefore, they try to identify the elements that explain the adoption of innovations in sustainable urban mobility, among which cycling gains a renewed relevance. The present work, based on the Service Dominant Logic, analyzes in 60 cities how those conditions linked to cycling ecosystem determine the use, or denial, of bicycles as a means of urban mobility. Likewise, the existence of causal mechanisms that determine said use, or denial of use, is analyzed. While five combinations of conditions explain the use of bicycles, two combinations explain the denial of use. Likewise, the existence of a lock-in mechanism that determines the denial of the use of bicycles is verified.

Keywords: Urban mobility, Service Dominant Logic, Set-Theory Multi-Method Reserach, Innovation.

## LA RELACIÓN ENTRE LA CALIDAD PERCIBIDA DEL PRODUCTO Y LA INTENCIÓN DE COMPRA EN EL COMERCIO ELECTRÓNICO. UN ENFOQUE CROSS-CULTURAL

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### | RESUMEN

Gracias a los avances tecnológicos los individuos pueden comunicarse con individuos de otros países, viajar y efectuar compras en cualquier parte del mundo. Los consumidores ya no se identifican con la cultura de su país, sino que han adoptado valores culturales de otros países. Por ello, los estudios del efecto de la cultura a nivel individual en el comportamiento del consumidor están adquiriendo cada vez más importancia. Este estudio analiza el efecto moderador de la cultura a nivel individual sobre la relación entre la calidad percibida del producto y la intención de compra dada la relevancia de la calidad percibida del producto en este contexto. Los resultados revelan que la intención de compra en el comercio electrónico será mayor tras percibir la calidad de los productos por parte de los consumidores con un alto grado de distancia de poder y de masculinidad. Así pues, el estudio refleja relevantes implicaciones académicas y gerenciales.

Palabras clave: Comercio electrónico, Calidad percibida del producto, Intención de compra, Valores culturales individuales, Regresiones avanzadas.

### | ABSTRACT

Thanks to technological advances, individuals can communicate with individuals from other countries, travel and make purchases anywhere in the world. Consumers no longer identify with the culture of their country, but have adopted cultural values from other countries. Therefore, studies of the effect of culture at the individual level on consumer behavior are becoming increasingly important. This study analyzes the moderating effect of culture at the individual level on the relationship between the perceived quality of the product and the purchase intention given the relevance of the perceived quality of the product in this context. The results reveal that the purchase intention in e-commerce will be higher after perceiving the quality of the products in consumers with a high degree of power distance and masculinity. Thus, the study reflects relevant academic and managerial implications.

Keywords: E-commerce, Perceived product quality, Purchase intention, Individual cultural values, Advanced regressions.

## UN ANÁLISIS DE LAS RELACIONES ENTRE PRIVACIDAD DE DATOS, REPUTACIÓN DE MARCA, CONFIANZA DE MARCA Y LEALTAD HACIA EL BRAND EQUITY EN EMPRESAS DE REDES SOCIALES

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### | RESUMEN

Este estudio ha abordado la falta de investigación en el campo del Brand Equity en compañías de redes sociales y su relación con el manejo de datos. La carencia de antecedentes se ha agravado debido a la creciente preocupación por la privacidad de los datos de los usuarios en un entorno de regulación insuficiente. Se ha enfocado en tres relaciones clave: la influencia de la privacidad de datos en la confianza y la reputación de la marca, el impacto de la confianza y la reputación en la lealtad del usuario, y cómo estas tres variables convergen en el Brand Equity. Los resultados han arrojado una perspectiva interesante para entender la dinámica actual sobre la privacidad en las redes sociales, y han ofrecido una comprensión más profunda de cómo la gestión de datos, la confianza y la reputación han influido en la lealtad del cliente y, en última instancia en el Brand Equity.

Palabras clave: brand equity, privacidad de datos, confianza de marca, reputación de marca, lealtad de marca

### | ABSTRACT

This This study has addressed the lack of research in the field of Brand Equity within social media companies and its relationship with data management. The absence of prior studies has been exacerbated by the growing concern regarding user data privacy in an environment characterized by inadequate regulation. The study has focused on three key relationships: the influence of data privacy on brand trust and reputation, the impact of brand trust and reputation on user loyalty, and how these three variables have converged into Brand Equity. The findings have been paramount in addressing the current concerns surrounding privacy on social media platforms and have provided a deeper understanding of how data management, trust, and reputation have affected customer loyalty and, ultimately Brand Equity.

Keywords: brand equity, data privacy, brand trust, brand reputation, brand loyalty

## PROPUESTA DE UNA ESCALA DE DIGITALIZACIÓN EN EL ÁMBITO UNIVERSITARIO Y SU RELACIÓN CON EL VALOR PERCIBIDO

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### | RESUMEN

En la actualidad las instituciones de educación superior se enfrentan a una adaptación a la sociedad digital o transformación digital lo que afecta tanto a la gestión universitaria como a los modelos de enseñanza-aprendizaje. El objetivo de este estudio es proponer y validar una escala de digitalización universitaria desde el punto de vista de los egresados universitarios, así como analizar su impacto sobre el valor percibido. Para ello se recurre a una muestra de 600 egresados que finalizaron sus estudios desde el año 2017 hasta el 2022 de todos los ámbitos del conocimiento y del territorio español. Los resultados alcanzados permiten conocer que la digitalización universitaria está compuesta por cuatro dimensiones: web de la universidad, gestión de las redes sociales, aprendizaje online (e-learning quality) y madurez digital. Esta digitalización incrementa y tiene un efecto positivo en el valor percibido. El presente estudio aporta como novedades la validación de una escala de digitalización en pleno proceso de transformación digital y el análisis de su efecto sobre el valor percibido, relación no analizada previamente en la literatura.

Palabras clave: digitalización, valor percibido, egresados, aprendizaje online, transformación digital

### | ABSTRACT

Higher education institutions are currently facing an adaptation to the digital society or digital transformation, which affects both university management and teaching-learning models. The aim of this study is to propose and validate a university digitalization scale from the point of view of university graduates, as well as to analyze its impact on perceived value. For this purpose, a sample of 600 graduates who completed their studies from 2017 to 2022 from all fields of knowledge and from the Spanish territory is used. The results obtained show that university digitalization is composed of four dimensions: university website, management of social networks, online learning (e-learning quality) and digital maturity. This digitalization increases and has a positive effect on perceived value. The present study brings as novelties the validation of a digitalization scale in the midst of the digital transformation process and the analysis of its effect on perceived value.

Keywords: digitization, perceived value, graduates, e-learning, digital transformation

## MIDIENDO LA INFLUENCIA EN X: ENGAGEMENT Y CARACTERIZACIÓN DE LOS SOCIAL MEDIA INFLUENCERS

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### | RESUMEN

Este trabajo propone el diseño de una herramienta de medición del engagement que, además, permita caracterizar a los usuarios con una mayor influencia en las redes. Para ello se han considerado dos enfoques en la medición del engagement, por producción y por popularidad, y se ha diseñado un índice compuesto específico que se aplica a un grupo de influencers de X (antigua Twitter). Este índice se obtiene aplicando el método multicriterio TOPSIS. Los resultados obtenidos permiten realizar un ranking individual de los social media influencers y caracterizarlos. En concreto, los resultados señalan la existencia de una diferenciación de comportamiento a nivel inter e intrasectorial, con un liderazgo claro del sector videojuegos. También se encuentran diferencias de performance en términos de género. Al contrario que en trabajos previos, se observa que los influencers varones tienen mayor presencia en X que las mujeres, generando su actividad un mayor engagement.

Palabras clave: Engagement, Influencer de las redes sociales, TOPSIS, Género, Sector de actividad, X (antigua Twitter).

### | ABSTRACT

This work proposes the design of an engagement measurement tool that also allows us to characterize users with greater influence on networks. To this end, two approaches have been considered in measuring engagement, by production and by popularity, and a specific composite index has been designed that is applied to a group of X (former Twitter) influencers. This index is obtained by applying the TOPSIS multicriteria method. The results obtained allow us to carry out an individual ranking of the social media influencers and characterize them. Specifically, the results indicate the existence of a differentiation of behavior at an inter- and intra-sector level, with a clear leadership of the video game sector. Performance differences are also found in terms of gender. Unlike previous works, it is observed that male influencers have a greater presence on X than women, their activity generating greater engagement.

Keywords: Engagement, Social media influencer, TOPSIS, Gender, Activity sector, X (former Twitter).

## ¿QUÉ TEMAS LE PREOCUPAN AL CONSUMIDOR SOBRE EL MEDIO AMBIENTE? UN ANÁLISIS DE LAS CONVERSACIONES DIGITALES EN REDES SOCIALES

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### | RESUMEN

La preocupación medioambiental se considera uno de los principales factores que influyen en el comportamiento de compra sostenible. Por otra parte, cada vez es mayor el número de personas que utilizan las redes sociales para expresar sus creencias y preocupaciones en materia medioambiental. En este trabajo nos planteamos analizar el grado de conocimiento y preocupación medioambiental que tienen los consumidores a través de las conversaciones digitales que se producen en la plataforma de Twitter, ahora referida como X, así como identificar los temas que consideran relevantes y que constituyen el foco central de sus interacciones. Para ello, se ha utilizado el software SciMAT basado en el análisis bibliométrico y de mapas científicos. Los resultados obtenidos han permitido identificar 8 redes temáticas que explican los temas clave que preocupan a los consumidores a nivel medioambiental y que son de interés para diseñar una estrategia de comunicación más efectiva.

Palabras clave: Comportamiento del consumidor, preocupación medioambiental, redes sociales, análisis bibliométrico, análisis de mapas científicos

### | ABSTRACT

The environmental concern is considered one of the main factors influencing sustainable purchasing behavior. Moreover, there is an increasing number of people using social networks to express their beliefs and concerns about environmental matters. In this study, we aim to analyze the level of environmental awareness and concern among consumers through digital conversations occurring on the Twitter platform, now referred to as X, as well as to identify the topics they consider relevant and that constitute the central focus of their interactions. To achieve this, we have employed SciMAT software, based on bibliometric and science mapping analysis. The results obtained have allowed us to identify 8 thematic networks explaining the key issues that concern consumers at the environmental level and are of interest for designing a more effective communication strategy.

Keywords: Consumer behaviour, enviromental concern, social networks, bibliometric analysis, science mapping analysis

## ¿CÓMO MEJORAR LA SATISFACCIÓN DEL TURISTA EN LAS REGIONES AGRÍCOLAS? EL CASO DEL OLEOTURISMO

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### | RESUMEN

El turista está cada vez más interesado en visitar destinos singulares, que le permitan conectar con las comunidades locales y experimentar la cultura del territorio. En este contexto, el turismo basado en el aceite de oliva se convierte en una actividad turística con un gran potencial para el desarrollo de las regiones agrícolas. En este trabajo se analiza cómo pueden mejorarse las experiencias de oleoturismo con el objetivo de generar altos niveles de satisfacción y valor para el turista. Para ello, se ha realizado un estudio encuestando a 389 turistas que visitaron el destino para realizar actividades relacionadas con el oleoturismo. Posteriormente, mediante un análisis fsQCA se han identificado las diferentes combinaciones de las dimensiones clave en las que deben centrarse las zonas productoras para diseñar experiencias orientadas a la satisfacción del turista. Finalmente se extraen una serie de conclusiones a tanto a nivel académico como para la gestión de estos destinos.

Palabras clave: Oleoturismo, Turismo de interés especial, Calidad del servicio, Satisfacción del consumidor, QCA.

### | ABSTRACT

Tourists are increasingly interested in visiting unique destinations which allow them to connect with local communities and experience the culture of the area. In this context, oleotourism or olive oil tourism becomes a tourism activity with great potential for the development of agricultural regions. This study analyses how olive oil tourism experiences can be improved in order to generate high levels of satisfaction and value for the tourist. For this purpose, a study has been carried out by surveying 389 tourists who visited the destination for activities related to olive oil tourism. Afterwards, an fsQCA analysis was used to identify the different combinations of key dimensions on which producing areas should focus in order to design experiences oriented towards tourist satisfaction. Finally, we draw a few conclusions both at academic level and for the management of these destinations.

Keywords: Olive oil tourism, Special Interest Tourism, Service quality, Consumer satisfaction, QCA.

## ANÁLISIS BIBLIOMÉTRICO Y MINERÍA DE DATOS APLICADAS A LA INTENCIÓN DE VISITA A UN DESTINO TURÍSTICO EN LAS DOS ÚLTIMAS DÉCADAS

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### | RESUMEN

El presente trabajo de investigación muestra los resultados de un análisis bibliométrico realizado en el ámbito de los destinos turísticos y la intención de visita de estos. En concreto, se pretende identificar la estructura de las relaciones entre temas anteriores y actuales, predecir las tendencias emergentes y ofrecer una perspectiva longitudinal de esta investigación, que abarca el periodo 2000-2022. Este enfoque proporciona un análisis exhaustivo de las dos últimas décadas a partir de más de 700 artículos.

Los resultados mostraron que por ejemplo que la intención de comportamiento, la satisfacción de los turistas, sus experiencias y la aceptación tecnológica, son temas motores de la investigación sobre intención de visita a destinos turísticos en los tres periodos de estudio. Y aparece un tema emergente en el último periodo de Turismo religioso.

Palabras clave: Intención, Turistas, Turismo, Destino, Análisis bibliométrico.

### | ABSTRACT

This research paper presents the results of a bibliometric analysis conducted in the field of tourist destinations and their intention to visit. Specifically, the aim is to identify the structure of relationships between previous and current topics, predict emerging trends, and offer a longitudinal perspective of this research, spanning the period from 2000 to 2022. This approach provides a comprehensive analysis of the last two decades based on over 700 articles. The results showed that, for example, behavioral intention, tourist satisfaction, experiences, and technological acceptance are driving themes in research on tourist destination visit intention across all three study periods. An emerging theme in the latest period is religious tourism.

Keywords: Intention, Tourist, Tourism, Destination, Bibliometric análisis.

## ¿INFLUENCER O MINISTRO?: NEUROCIENCIA DEL CONSUMIDOR PARA EVALUAR LA PERSUASIÓN DEL EMPLEO DE LA HOMOFILIA EN EL FOMENTO DE COMPORTAMIENTOS RESPONSABLES

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### | RESUMEN

La preocupación pública por enfermedades no transmisibles como la obesidad exige que empresas e instituciones gubernamentales desarrollen estrategias para fomentar conductas nutricionalmente adecuadas, tales como el diseño de campañas de comunicación saludable. Esta investigación en curso hace uso de la resonancia magnética funcional (fMRI) para identificar el origen neuronal del empleo de una fuente con la que el receptor se identifica (homofilia) a diferencia de otra lejana al receptor, en la promoción de comportamientos responsables. En concreto, se hipotetiza que áreas cerebrales implicadas con el valor y relevancia personal podrían justificar una mayor persuasión percibida y cambio de comportamiento por parte del usuario. Los resultados pueden ser útiles para enfatizar y justificar la importancia del uso de fuentes cercanas al receptor (como influencers), basándose en datos neuronales e implícitos, en el diseño de los mensajes que promueven hábitos alimenticios responsables.

Palabras clave: Neurociencia del consumidor, Comunicación responsable, Persuasión, Comunicación Saludable, Obesidad.

### | ABSTRACT

Public concern about non-communicable diseases such as obesity requires companies and government institutions to develop strategies to encourage nutritionally appropriate behaviours, such as the design of healthy communication campaigns. The current ongoing research uses functional magnetic resonance imaging (fMRI) to identify the neural origin of the use of a source with which the recipient identifies (homophily), as opposed to one that is distant from the recipient, in promoting responsible behaviour. Specifically, it is hypothesised that brain areas involved with personal value and relevance may account for greater perceived persuasion and behavioural change on the part of the user. The results may be useful to emphasise and justify the importance of using sources close to the recipient (such as influencers), based on neural and implicit data, in the design of messages promoting responsible eating habits.

Keywords: Consumer neuroscience, Responsible Communication, Persuasion, Health Communication, Obesity.

## AMOR À MARCA, REALMENTE EXISTE PARA O ATUAL CONSUMIDOR?

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### | RESUMO

Num mercado em constante evolução é importante que as marcas se diferenciem umas das outras, para atingirem o sucesso desejado. Neste contexto evidenciam-se as love brands, que através das suas estratégias conseguem crescer na mente dos consumidores de uma forma tão surpreendente, acabando por criar uma ligação emocional com elas. Através do questionário aplicado à população portuguesa, pretendeu-se estudar o grau de amor existente entre os consumidores e as suas marcas de preferência, ou seja, entender a relação entre o conceito de relacionamento do consumidor com a marca e o conceito de brand love. Os resultados do estudo demonstram que os inquiridos sentem um amor vazio pelas marcas escolhidas, partilhando uma relação de satisfação e de confiança perante essas mesmas marcas. Apesar do fraco apego emocional que os inquiridos possuem perante as marcas escolhidas, o setor que demonstra um nível de “amor” superior às restantes é o setor de Vestuário&Acessórios.

Palavras-chave: Marcas; Branding Emocional; Brand Love; Marketing Relacional; Comunicação das Marcas.

### | ABSTRACT

In a market in constant evolution, it's important for brands to differentiate themselves from each other, in order to achieve the desired success. In this context, the love brands stand out, which through their strategies manage to grow in the minds of consumers in such a surprising way, ending up creating an emotional connection with them. Through the questionnaire applied to the Portuguese population, the aim was to study the degree of love existing between consumers and their favorite brands, that is, to understand the relationship between the concept of relationship between the consumer and the brand and the concept of brand love. The results of the study demonstrate that the respondents feel an empty love for the chosen brands, sharing a relationship of satisfaction and trust towards those same brands. Despite the weak emotional attachment that respondents have towards the chosen brands, the sector that demonstrates a higher level of “love” than the others is the Clothing & Accessories sector.

Keywords: Brands; Emotional Branding; Brand Love; Relational Marketing; Brand Communication.

## O IMPACTO DAS MOTIVAÇÕES PARA A RESPONSABILIDADE SOCIAL CORPORATIVA NA LIGAÇÃO À MARCA E NO COMPORTAMENTO DO CONSUMIDOR

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### | RESUMO

Este estudo visa estudar o impacto dos diferentes tipos de motivações para a Responsabilidade Social Corporativa (RSC) na auto conexão com a marca (ACM) e na conexão com a comunidade da marca (CCM). Pretende ainda analisar o impacto da ACM e da CCM no word-of-mouth e na intenção de compra. Os efeitos mediadores serão também testados. No âmbito deste trabalho de investigação, realizou-se um questionário online, sendo a amostra final composta por 216 respostas de consumidores portugueses. Os dados foram posteriormente analisados através do modelo de equações estruturais. Os resultados mostram que as motivações para a RSC têm um impacto direto na ACM e na CCM. Para além disso, revelam o impacto positivo da ACM na intenção de compra e da CCM no WOM. Comprova-se também que as motivações para a RSC possuem um efeito indireto no WOM e na intenção de compra.

Palavras-chave: Responsabilidade Social Corporativa; motivações; auto conexão com a marca; conexão com a comunidade da marca; word-of-mouth; intenção de compra.

### | ABSTRACT

This study aims to examine the impact of different types of motivations for Corporate Social Responsibility (CSR) on Self-Brand Connection (SBC) and Communal-Brand Connection (CBC). It also intends to analyse the impact of SBC and CBC on word-of-mouth (WOM) and purchase intention. Mediating effects will also be tested. In the scope of this research work, an online questionnaire was conducted, with the final sample consisting of 216 responses from Portuguese consumers. Structural equation modelling was used to analyse the collected data. The results demonstrate that motivations for CSR have a direct impact on SBC and CBC. Furthermore, they reveal the positive impact of SBC on purchase intention and the positive impact of CBC on WOM. It is also confirmed that motivations for CSR have an indirect effect on WOM and purchase intention.

Keywords: Corporate Social Responsibility; Motivations; Self-Brand Connection; Communal-Brand Connection; Word-of-mouth; purchase intention.

## THE EFFECT OF CELEBRITY ENDORSEMENT ON BRAND EQUITY: A CROSS CULTURAL COMPARISON

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### | ABSTRACT

Celebrity endorsement has become a popular advertising strategy on a global scale. However, although responses to celebrity endorsement are considered to diverge across cultures, cross-cultural research on celebrity endorsement as an advertising strategy is argued to be scarce. We investigate the impact of celebrity endorsement strategies on brand image and brand identification and how these factors, in turn, influence brand equity, across markets. Data were collected through an online survey addressed to three markets: Brazil, Portugal, and Moldova. A total of 589 valid answers were obtained. Partial least squares structural equation modelling was used to test the hypotheses. The results indicate that the attitude towards the celebrity endorser has a significantly positive effect on brand image, in the samples from Brazil and Moldova, and a significantly positive effect on brand identification, only in the Moldovan market. Across all three markets, brand image and brand identification positively influence brand equity.

Keywords: Celebrity endorsement effectiveness, Brand image, Brand identification, Brand equity, Cross cultural.

## CONTRIBUIÇÃO DO NEUROMARKETING PARA O ESTUDO DA ANTROPOENTOMOFAGIA

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### | RESUMO

Em 2050 prevê-se que a população mundial atinja 9 bilhões. Este aumento refletir-se-á na segurança alimentar com riscos para a humanidade. Neste contexto, surgem os insetos como alternativa alimentar.

A Antropoentomofagia, o consumo de insetos pelo ser humano, é praticado há milénios na Ásia, África Central e América do Sul. No entanto, no ocidente, esta fonte de proteína não foi incorporada como produto de alimentação convencional.

Partindo da questão: “É possível mudar a percepção dos ocidentais relativamente à Antropoentomofagia?”, procurou-se identificar como se sentem as pessoas durante o consumo de barras de insetos.

Uma experiência que reuniu dados de questionário; de eletroencefalografia e eletrocardiografia e vídeo durante o consumo de barra de insetos; avaliação emocional pelo Self-Assessment Manikin e entrevista, permitiu compreender o fenómeno.

Identificou-se a surpresa (por desconhecimento), a repugnância e o medo como emoções. No entanto, a experiência de consumo da barra de insetos resultou positiva.

Palavras-chave: Antropoentomofagia, Neuromarketing, Eletroencefalografia, Eletrocardiografia, Self-Assessment Manikin.

### | ABSTRACT

In 2050, the world's population is projected to reach 9.8 billion. This growth will affect food security, posing risks for humanity. In this context, insects have emerged as an alternative food. Anthropoentomophagy, the consumption of insects by humans, has been practiced for millennia in Asia, Central Africa, and South America. Although, in the West, this source of protein has not been incorporated as a conventional food product.

Based on the research question: “Is it possible to change Westerners’ perceptions of anthropoentomophagy?”, it was sought to identify how people feel about eating insect bars.

An experiment that gathered data from a questionnaire; electroencephalography and electrocardiography and video during the consumption of insect bars; emotional assessment by the Self-Assessment Manikin and an interview, allowed us to understand the phenomenon. Surprise (due to unfamiliarity), disgust, and fear were identified as emotions. However, the experience of eating the insect bar was positive.

Keywords: Anthropoentomophagy, Neuromarketing, Electroencephalography, Electrocardiography, Self-Assessment Manikin.

## DE SMART CITIES A TERRITÓRIO INTELIGENTE: A COOPERAÇÃO COMO ESTRATÉGIA DE MARKETING TERRITORIAL

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### | RESUMO

A crescente massificação das zonas urbanas tem conduzido ao despovoamento das pequenas cidades e zonas rurais, já fragilizadas pela diminuição das infraestruturas e carência de competências digitais, colocando em causa o desenvolvimento sustentável dos territórios. O conceito de smart city, associado à capacidade das cidades aumentarem a eficiência, o desenvolvimento económico, a sustentabilidade e a qualidade de vida dos cidadãos através de TICs, tem-se restringido principalmente à escala urbana, carecendo de uma visão estratégica e territorial mais ampla. O objetivo deste artigo é proporcionar uma reflexão sobre a aplicação do conceito a uma escala mais abrangente através de modelos e estratégias diferenciadas. A questão central explorada foca-se em discutir se a cooperação entre municípios de cidades em áreas rurais ou de interior, desenvolvidas no âmbito de estratégias de marketing territorial assentes em soluções inteligentes, pode contribuir para revitalizar globalmente o território onde se inserem, posicionando-o como inteligente aos olhos dos vários stakeholders.

Palavras-chave: Cidade Inteligente, Cooperação Intermunicipal, Marketing Territorial, Posicionamento, Desenvolvimento Sustentável.

### | ABSTRACT

The growing massification of urban areas has led to the depopulation of small towns and rural areas, already weakened by the decline in infrastructure and lack of digital skills, jeopardising the sustainable development of territories. The concept of the smart city, associated with the ability of cities to increase efficiency, economic development, sustainability and the quality of life of citizens through ICTs, has been restricted mainly to the urban scale, lacking a broader strategic and territorial vision. This article aims to reflect the application of the concept at a broader scale through differentiated models and strategies. The main research question explored focuses on discussing whether cooperation between municipalities in rural or inland towns, developed within the framework of territorial marketing strategies based on intelligent solutions, can contribute to the overall revitalisation of the territory in which they operate, positioning it as smart in the eyes of the various stakeholders.

Keywords: Smart City, Intermunicipal Cooperation, Territorial Marketing, Positioning, Sustainable Development.

## NEUROMARKETING, A NEUROCIÊNCIA COGNITIVA APLICADA À ESTRATÉGIA DE COMUNICAÇÃO DE MARKETING: UMA REVISÃO SISTEMÁTICA DA LITERATURA

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### | RESUMO

Esta revisão procurou sistematizar os estudos empíricos em estratégias de comunicação de marketing, em particular publicidade e patrocínio, que aplicaram o neuromarketing à sua investigação. Uma pesquisa realizada na base de dados Web of Science e Scopus em neuromarketing resultou numa base de 61 registos. As publicações foram agrupadas de acordo com o objetivo principal dos autores. Os resultados mostram que o principal objetivo das investigações que aplicam o neuromarketing é a avaliação da eficácia da estratégia de comunicação, a emoção é a variável mais investigada no que diz respeito a esta matéria, e o patrocínio surge como a estratégia de comunicação que menos estudos realizou com neuromarketing.

Palavras-chave: neuromarketing, publicidade, patrocínio; revisão sistemática da literatura.

### | ABSTRACT

This review sought to systematize empirical studies on marketing communication strategies, in particular advertising and sponsorship, that applied neuromarketing to their research. A search carried out in the Web of Science and Scopus databases on neuromarketing resulted in a database of 61 records. Publications were grouped according to the authors' main objective. The results show that the main objective of investigations that apply neuromarketing is to evaluate the effectiveness of the communication strategy, emotion is the most investigated variable with regard to this matter, and sponsorship emerges as the communication strategy that has been studied the least. carried out with neuromarketing.

Keywords: neuromarketing, advertising, sponsorship, systematic literature review.

# O IMPACTO DA LIGAÇÃO AO DESTINO TURÍSTICO E DA SUSTENTABILIDADE AMBIENTAL NA INTENÇÃO COMPORTAMENTAL MEDIADO PELA EXPERIÊNCIA, IDENTIFICAÇÃO E SATISFAÇÃO DO TURISTA

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## | RESUMO

Os destinos turísticos apostam cada vez mais na oferta de serviços baseados na economia da experiência, criando momentos memoráveis associados aos diferentes elementos que os compõem, de forma a potenciar a sua vantagem competitiva. Além desta tendência crescente o fator sustentabilidade ambiental também se evidenciou como crítico na construção de experiência geradoras de satisfação e intenções comportamentais face a esses destinos. É neste âmbito, e devido ao enorme impacto que este sector tem na economia, que o presente estudo pretende avaliar o nível de impacto que a ligação ao destino e sua sustentabilidade ambiental tem na intenção comportamental do turista e de que forma este impacto é mediado por outros determinantes como a experiência, identificação e satisfação do turista. Assim, com base em informação recolhida através de questionário numa amostra de 256 clientes que tiveram uma experiência num destino turístico português, estimou-se um modelo de equações estruturais, utilizando o software PLS. Os resultados indicam que a experiência do cliente é influenciada positivamente pela sustentabilidade ambiental do destino turístico e pela ligação cognitiva e afetiva do turista ao destino. Apenas as experiências sensoriais e relacionais explicam a satisfação dos turistas. A intenção de voltar a repetir o destino é positivamente influenciada pelas experiências sensoriais e pela satisfação, revelando estas exercer um papel mediador entre a ligação afetiva e cognitiva ao destino e a intenção comportamental.

Palavras-chave: Experiência do Cliente, Ligação do Cliente, Identificação do Cliente, Sustentabilidade Ambiental, Intenção Comportamental, Satisfação do Turista.

## | ABSTRACT

Tourism destinations are increasingly betting on offering services based on the economy of experience, creating memorable moments associated with the different elements that compose them, in order to enhance their competitive advantage. In addition to this growing trend the environmental sustainability factor was also evidenced as critical in the construction of experience that generates satisfaction and behavioral intentions in relation to these destinations. It is in this context and given the enormous impact that this sector has on the economy, that this research aims to assess the level of impact that the engagement to the destination and its environmental sustainability has on the behavioral intention of the tourist and how this impact is mediated by other determinants such as the experience, identification, and satisfaction of the tourist. Therefore, based on information collected through a questionnaire in a sample of 256 customers who had an experience in a Portuguese tourism destination, a model of structural equations was estimated, using the PLS software. The results indicate that the customer experience is positively influenced by the environmental sustainability of the tourism destination and by the cognitive and affective engagement of the tourist with that same destination. Only sensory and relational experiences explain the satisfaction of tourists. The behavioral intention of revisiting the destination is positively influenced by sensory experiences and satisfaction, revealing that these play a mediating role between affective and cognitive engagement to destination and behavioral intention.

Keywords: Customer Experience, Customer Engagement, Customer Identification, Environmental Sustainability, Behavioral Intention, Tourist Satisfaction.

## O IMPACTO DO GREENWASHING DO FORNECEDOR NA SUSTENTABILIDADE, MEDIADO PELA PARTILHA DA INFORMAÇÃO E PELA CONFIANÇA VERDE: UMA ANÁLISE NA PERSPETIVA DO CLIENTE NUM CONTEXTO B-TO-B

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### | RESUMO

As questões ambientais associadas às mudanças climáticas têm despertado um sentido de urgência e responsabilidade social com impactos em toda a sociedade e consequentemente nas práticas empresariais. Porém, as queixas sobre alegadas práticas de greenwashing são bastante comuns. Assumindo o conceito de greenwashing importa estudar as suas consequências. Nesse sentido, o objetivo deste estudo é, a partir da teoria da sinalização, explicar o impacto do greenwashing do fornecedor na sustentabilidade ambiental, social e económica do cliente, mediado pela partilha da informação e pela confiança verde. Assim, com base numa amostra de 312 empresas estimou-se um modelo de equações estruturais com o AMOS, e concluiu-se que o greenwashing influencia negativamente a sustentabilidade do cliente, quer diretamente, quer por intermédio da confiança e da partilha de informação. Com estes resultados espera-se contribuir o desenvolvimento teórico do tema e para práticas de marketing no contexto da gestão da cadeia de abastecimento.

Palavras-chave: Greenwashing, sustentabilidade, confiança verde, partilha de informação, contexto B-to-B

### | ABSTRACT

The environmental issues associated with climate change have aroused a sense of urgency and social responsibility with impacts on society as a whole and consequently on business practices. However, complaints about alleged greenwashing practices are quite common. Assuming the concept of greenwashing, it is important to study their consequences. Therefore, the objective of this study is to explain the impact of supplier greenwashing on the environmental, social, and economic sustainability of the customer, mediated by information sharing and green trust, using signaling theory. Thus, based on a sample of 312 companies, a structural equation model was estimated using AMOS, and it was concluded that greenwashing has a negative influence on customer sustainability, both directly and indirectly through trust and information sharing. With these results, it is hoped to contribute to the theoretical development of the subject and to marketing practices in the context of supply chain management.

Keywords: Greenwashing, sustainability, green trust, information sharing, B-to-B context.

## UNVEILING CULTURAL DIMENSIONS: A COMPARATIVE ANALYSIS OF ONLINE SHOPPING ATTITUDES IN SPAIN, INDIA, AND SERBIA

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### | ABSTRACT

This study investigates the relationships between perceived enjoyment, perceived control, perceived risk, attitude towards online food delivery services, and word-of-mouth recommendations among Spanish, Indian, and Serbian consumers. It also explores the moderating effects of cultural dimensions on these relationships. The empirical results support the proposed hypotheses, emphasizing the importance of perceived enjoyment, perceived control, and perceived risk in shaping consumers' attitudes towards online shopping applications. The study confirms that attitude is a significant driver of word-of-mouth recommendation. The study highlights the significance of online food delivery services and provides valuable insights for improving services and meeting consumer demands in the digital era.

Keywords: consumer behaviour, online shopping, online food delivery, cultural dimensions, cross-cultural analysis.

## THE INFLUENCE OF MARKET AND LEARNING ORIENTATION ON COMPETITIVE ADVANTAGE, MANAGERIAL AND MARKETING CAPABILITIES BASED ON THE DYNAMIC CAPABILITIES' PERSPECTIVE: THE ROLE OF AMBIDEXTERITY.

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### | ABSTRACT

The objective of this paper is to analyze the impact of Market and Learning Orientation on the Competitive Advantage, considering marketing and managerial capabilities as mediators. The moderating role of ambidexterity on the proposed relationships is also analyzed. Multi-group analysis is used to understand the moderating role of Ambidexterity. A total of 387 valid questionnaires were collected from a sample of Portuguese SMEs. Data are analyzed using structural equation modeling techniques. Results show that Market and Learning Orientation seem to have a significant influence on competitive advantage through the effects of marketing and managerial capabilities, in a relationship that, apparently, is rather indirect. This investigation presents the chain of effects between the combined effects of market and learning orientation on the managerial and marketing capabilities and through them, on competitiveness. Additionally, it introduces the contextual moderating effects of ambidexterity, investigating how it might affect the proposed relationships.

Keywords: Market Orientation; Learning Orientation; Marketing Capabilities; Managerial Capabilities; Competitive Advantage

## THE IMPACT OF COVID-19 ON CONSUMER HABITS AND PREFERENCES: THE POINT OF NO RETURN

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### | ABSTRACT

The outbreak of Covid-19 drastically altered the global socio-economic landscape. It had an unprecedented impact on global societies, disrupting various aspects of everyday life, including consumer behavior. This article explores how Covid-19 shaped consumer habits and preferences across sectors, emphasizing the pandemic's lasting effects on consumption patterns and the implications for businesses and policymakers.

Keywords: Marketing, Covid-19, consumer behavior, digital transformation.

## “HOW CUSTOMER´S SIZE INFLUENCE THE LINK BETWEEN SUPPLIER´S MARKETING EFFORTS AND RELATIONSHIP STRENGTH: AN EMPIRICAL STUDY IN A B2B CONTEXT”

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### | ABSTRACT

Understanding how B2B firms perceive interactions with suppliers is key to improve the efficiency of marketing efforts as well as the B2B customer satisfaction. However, most of the research on interactions has been based on B2C rather than on B2B, in spite of their economic relevance. Therefore, drawing from Social Exchange interactions with sales representatives, and service reliability, and their impact on long-term relationship strength. Understanding possible variations among these vital aspects of a B2B relationship allows providers to better tailor their strategies and to build long-lasting partnerships with their B2B customers.

Besides, it is crucial to consider different factors based on the B2B customers' characteristics and the size of a company represents a fundamental characteristic in B2B customer segmentation. Companies of different sizes have unique needs, priorities, resources, and expectations from their service providers, thereby directly affecting the provider's approach taken in the development of the relationship. Therefore, our research also considers potential differences related with the size of the B2B customer.

Based on a sample of 2,175 B2B customers, our data identify very relevant insights relate with the relevance of a set of elements that show the provider marketing efforts and the long-term relationship strength. Both theoretical and managerial implications are also discussed.

Keywords: Social Exchange Theory (SET), reciprocity, relationship strength, professional counselling, sales representativeness, service reliability, firm size, B2B context.

## HEALTHVERTISING IN NON-FOOD PACKAGING: TRUSTWORTHY CLAIMS AND CONSUMER WILLINGNESS TO PAY – A SCOPING REVIEW

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### | ABSTRACT

Health promotion labelled as healthvertising uses communication techniques like symbols and colors, to convey an image of health to consumers. This study aims to explore the impact of informative healthvertising claims on non-food product labels. Specifically, the authors want to identify which healthvertising claims consumers trust the most and whether this trust influences their willingness to pay. Results obtained disclose that although certain healthvertising claims are trusted by consumers, this trust does not always translate into a willingness to pay. Conversely, certifications lacking official recognition may struggle to establish trust, especially when the connection to tangible or personal benefits is unclear. Hence, we aim to assist advertisers in effectively promoting health-related claims on packaging, prioritize clarity and evidence-based messaging, thereby instilling consumer trust and confidence while contribute to the broader healthvertising discourse by extending its scope beyond food packaging.

Keywords: Healthvertising, nonfood labels, packaging claims, willingness to pay, consumer trust.

## PREDICTING VISITORS' SATISFACTION AND BEHAVIORAL INTENTIONS AT BUSINESS TRADE FAIRS: THE ROLE OF BOOTH DESIGN AND SALES STAFF

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### | ABSTRACT

Trade Fairs' importance has increased substantially over the last few years, raising the need for each exhibitor to stand out from competitors. Exhibitors need to understand what visitors value most when attending trade fairs and what leads to their satisfaction and behavioral intentions, such as revisiting and word-of-mouth recommendations. This study seeks to delve into the factors that hold the most sway over visitors when they engage with exhibitors. Specifically, it examines the influence of Booth Design and Booth Sales Staff, from the perspective of trade fair attendees, on their Satisfaction and subsequent Behavioral Intentions.

To gather data, we conducted a survey among visitors departing from a trade fair, amassing a total of 61 responses. The findings highlight the pivotal role played by booth design and the sales staff in shaping visitor satisfaction, which, in turn, have a direct bearing on their intentions to revisit and engage in positive word-of-mouth. These results furnish valuable insights and recommendations for companies seeking to enhance their outcomes in the realm of trade fairs.

Keywords: Trade Fairs, Booth Design, Booth Sales Staff, Satisfaction, Positive Behavioural Intention.

## PARENTS WHATSAPP GROUPS? NO, THANKS. IMPROVING EDUCATIONAL INTER-COMMUNICATION WITH SPECIFIC APPS

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### | ABSTRACT

This paper analyses the enabling and inhibiting factors for using e-tutoring Apps. Educational managers and app designers need to know which tools enhance inter-educational communication and what are the key elements for their success. The main objectives of this research are to identify the key factors that allow the users of these applications to accept their use in communication in the educational community and to study which factors inhibit the use of these communication tools. Through an fsQCA analysis, 6 different combinations of antecedent conditions are identified to explain the use of these Apps and 3 for their lack of use. Topics such as facilitating conditions, effort expectancy and lack of technology anxiety are key points that greatly influence the use of these communication tools. The absence of habit and absence of hedonic motivations are core conditions for explaining their lack of use.

Keywords: Communication, Education, fsQCA.

## IMPACT OF LABELS ON CONSUMER CHOICE OF CULTURAL PRODUCTS

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### | ABSTRACT

Brands enclose multiple functions, namely identification, quality indicator, or familiarity, just to name a few. In this regard, they assist consumers choices. While the literature as provided valuable understanding regarding brand relevance and role, it is unclear whether it applies to all types of products. Specifically, the area of cultural goods, such as books, has been understudied. This study extends previous works and examines the brand factors leading to brand equity and purchase intention of a cultural product with a specific label. The Ler+ label, a tool created to represent the National Literature Plan, allows the consumer to identify the books suggested by plan, when listed for sale in a bookstore. Using an online questionnaire applied to individual consumers, we found that perceived quality, loyalty and consumers' attitude towards the label are significant to its equity. However, associations were not. Further, our results confirm that equity of Ler+ label contributed to the purchase intention of books with such label.

Keywords: Marketing, Brand, Brand equity, Purchase intention, Consumer, Cultural goods, Label

### ACKNOWLEDGEMENTS

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## BIOMETRICS IN LUXURY CONSUMPTION: A LITERATURE REVIEW AND RESEARCH AGENDA.

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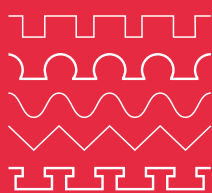
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### | ABSTRACT

Even though there is considerable prior research on luxury consumer behaviour, most studies rely on the results of self-based measures (e.g., questionnaires and focus groups). Self-report measures have been seen to fail to report the real emotional implications of luxury consumers when exposed to luxury stimuli. In order to solve this problem, some luxury researchers implement biometric measurements as a supplementary approach to studying the emotional outcome of luxury consumers. This paper aims to review the literature to a) synthesise the landscape of available research about biometrics on luxury consumer behaviour and b) provide new possible research directions to advance the field. A literature review was conducted with a focus on biometric technologies applied to luxury consumer research and concludes the importance of understanding consumer emotions beyond self-reports but also with the warning that biometric measures offer insights but cannot prescribe actions for driving customer purchases.

Keywords: Luxury consumer, luxury brand, biometric, neuromarketing, eye-tracking, luxury stimuli, attention, EEG, ERP.

**XXXIII**  
**JORNADAS HISPANOLUSAS**  
**DE GESTIÓN CIENTÍFICA**  
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**ORGANIZACIÓN  
DE EMPRESAS**

## BARRERAS A LA IMPLANTACIÓN DE LA CALIDAD 4.0: UN ANÁLISIS EN ORGANIZACIONES EXCELENTES

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### | RESUMEN

Las tecnologías y las prácticas de la Industria 4.0 (I4.0) está cambiando la manera de gestionar la calidad en las organizaciones, dando lugar al movimiento que se conoce como "Calidad 4.0" (C4.0). En este contexto, el objetivo del presente estudio es analizar las barreras a las que se enfrentan las organizaciones cuando tratan de implantar la C4.0; y examinar si existen diferencias significativas en función del tamaño, el sector, el nivel de excelencia y el grado de preparación para la implantación de la C4.0. La metodología utilizada incluye diferentes técnicas multivariantes (análisis factorial y un análisis de diferencia de medias). Los resultados muestran tres grupos de barreras, las organizativas, las de conocimiento y las tecnológicas. Además, se han encontrado diferencias significativas, en dichas barreras, en función de las características de las organizaciones.

Palabras clave: Industria 4.0, Calidad 4.0, Barreras, Retos, Implantación.

### | ABSTRACT

Industry 4.0 (I4.0) technologies and practices are changing the way quality is managed in organisations, giving rise to the movement known as "Quality 4.0" (C4.0). In this context, this study aims to analyse the barriers organisations face when trying to implement C4.0 and to examine whether there are significant differences according to size, sector, level of excellence and degree of readiness for C4.0 implementation. The methodology includes multivariate techniques (factor analysis and mean difference analysis). The results show three groups of barriers: organisational, knowledge and technological. In addition, significant differences were found in these barriers, depending on the characteristics of the organisations.

Keywords: Industry 4.0, Quality 4.0, Barriers, Retos, Implementation.

## LA GESTIÓN PREVENTIVA SEGÚN TAMAÑO Y SECTOR DE ACTIVIDAD DE LA EMPRESA. UN ANÁLISIS CLÚSTER

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### | RESUMEN

La gestión preventiva es una de las herramientas más importantes para la disminución de los riesgos y accidentes laborales. El tamaño de la empresa y el tipo de actividad desarrollada se posicionan como factores relevantes en el estudio de los accidentes laborales. El objetivo de esta investigación es caracterizar los factores determinantes en la gestión preventiva de las empresas, así como localizar similitudes entre comportamientos en función de la actividad desarrollada y el tamaño. Se realiza un análisis de clúster a partir de 4.225 casos extraídos de la II Encuesta sobre Gestión Preventiva de las Empresas Andaluzas. Los hallazgos principales indican que el tamaño de la empresa es un factor clave para la gestión preventiva, mientras que la actividad desarrollada está condicionada por la legislación aplicable en cada caso. La falta de conocimientos y/o recursos son las causas más comunes en los casos de una deficiente gestión preventiva.

Palabras clave: Prevención Riesgos Laborales, IAPRL, EGPEA, Gestión Preventiva, Análisis Clúster.

### | ABSTRACT

Preventive management is one of the most important tools for the reduction of occupational risks and accidents. The size of the company and the type of activity carried out are relevant factors in the study of occupational accidents. The objective of this research is to characterize the determining factors in the preventive management of companies, as well as to locate similarities between behaviors according to the activity developed and the size. A cluster analysis is carried out based on 4,225 cases extracted from the II Survey on Preventive Management of Andalusian Companies. The main findings indicate that the size of the company is a key factor for preventive management, while the activity carried out is conditioned by the applicable legislation in each case. Lack of knowledge and/or resources are the most common causes of poor preventive management.

Keywords: Occupational Risk Prevention, IAPRL, EGPEA, Preventive Management, Cluster Analysis.

## LA GESTIÓN POR PROCESOS Y LA SOSTENIBILIDAD DE UN SISTEMA DE GESTIÓN DE LA CALIDAD: ANÁLISIS DE LOS FACTORES QUE LAS RELACIONAN A TRAVÉS DE UN ESTUDIO DE CASOS

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### | RESUMEN

Uno de los factores que la literatura especializada señala como más importantes en el estudio de la sostenibilidad de un sistema de gestión de calidad es la gestión basada en procesos. Partiendo de esta idea, en este trabajo exploramos y comparamos los mecanismos intermedios que contribuyen a la sostenibilidad del sistema de gestión de calidad en dos organizaciones industriales. En ambas, el sistema de gestión de calidad lleva implementado con éxito más de 30 años. Los resultados revelan que la gestión por procesos facilita la sostenibilidad del sistema a través de dos tipos de factores: organizativos y externos. Además de estos aspectos comunes, ambas organizaciones presentan discrepancias, lógicas en cierto modo debido a la diferencia que ambas organizaciones presentan en términos de tamaño y recursos.

Palabras clave: Sistema de gestión de calidad, sostenibilidad, gestión por procesos, estudio comparativo de casos

### | ABSTRACT

One of the factors that specialized literature indicates as most important in the study of the sustainability of a quality management system is process-based management. Starting from this idea, in this work we explore and compare the intermediate mechanisms that contribute to the sustainability of the quality management system in two industrial organizations. In both, the quality management system has been successfully implemented for more than 30 years. The results reveal that process management facilitates the sustainability of the system through two types of factors: organizational and external. In addition to these common aspects, both organizations present discrepancies, logical in a certain way due to the difference that both organizations present in terms of size and resources.

Keywords: Quality management system, sustainability, process management, comparative case study



## EL PROCESO DE DIGITALIZACIÓN EMPRESARIAL, BARRERAS, FACILITADORES Y EL PAPEL DE LOS RECURSOS HUMANOS

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### | RESUMEN

El presente trabajo, de carácter cualitativo, investiga el proceso de digitalización de las empresas, analizando principales barreras y facilitadores del proceso y estudiando el rol del departamento de RRHH en este proceso. A través del estudio de casos se analizan los procesos de transformación digital de cinco empresas pertenecientes a la Comunidad Valenciana, tratando de identificar las principales barreras e impulsores. Los resultados muestran que las principales barreras y facilitadores identificados tienen que ver con las personas, tanto en la parte de barreras (por ejemplo, la resistencia al cambio), como en la parte de impulsores (por ejemplo, la implicación directiva). Destaca también la importancia de digitalizar algunos de los procesos clave de RRHH, por la capacidad de influir en la satisfacción del empleado.

Palabras clave: Digitalización, barreras, impulsores, impacto de la digitalización, digitalización de los RRHH.

### | ABSTRACT

This qualitative work focuses on the digitalization process of companies, analyzing the main barriers and facilitators of the process and studying the role of the HR department in this process. Through a case study research tool, the digital transformation processes of five companies belonging to the Valencian Community are analyzed, trying to identify the main barriers and drivers in the process. The results show that the main barriers and facilitators identified have to do with people, both in the barriers section (i.e., resistance to change), and in the drivers' section (i.e., managerial involvement). Results also highlight the importance of digitalizing some of the key HR processes, due to the possible impact on employee satisfaction.

Keywords: Digitalization, barriers, drivers, impact of digitalization, digitalization of HR.

## ¿CAUSALIDAD, INCERTIDUMBRE O SUBJETIVIDAD? UN ENFOQUE CUANTITATIVO DEL RIESGO EN LA CADENA DE SUMINISTRO

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### | RESUMEN

En la concepción y gestión del riesgo deben integrarse tres dimensiones clave: incertidumbre aleatoria, incertidumbre epistémica y dependencia. En este sentido se propone un modelo metodológico y práctico con enfoque holístico para la gestión de riesgos en cadenas de suministro que permite alinear la gestión de los procesos de la cadena de suministro con los objetivos estratégicos de la organización y los riesgos asociados. Se incluye como novedad, un modelo matemático que integra la lógica difusa para evaluar el nivel de Riesgo Agregado Potencial que considera de forma agregada e independiente las correlaciones entre agentes y eventos de riesgo en la consecución de objetivos potencialmente en conflicto. Esto contribuye a la optimización de las estrategias de mitigación y, por tanto, a una toma de decisiones eficaz. El modelo fue validado en una empresa real de telecomunicaciones.

Palabras clave: Gestión de riesgos, Cadena de suministro, Incertidumbre epistémica, Lógica difusa, Dependencia

### | ABSTRACT

Three key dimensions must be integrated in the conception and management of risk: random uncertainty, epistemic uncertainty and dependence. In this sense, a methodological and practical model with a holistic approach is proposed for risk management in supply chains that allows aligning the management of supply chain processes with the strategic objectives of the organization and the associated risks. It includes as a novelty, a mathematical model that integrates fuzzy logic to evaluate the level of Potential Aggregate Risk that considers in an aggregated and independent way the correlations between agents and risk events in the achievement of potentially conflicting objectives. This contributes to the optimization of mitigation strategies and thus to effective decision making. The model was validated in a real telecommunications company.

Keywords: Risk management, Supply chain, Epistemic uncertainty, Fuzzy logic, Dependency.

## APLICACIÓN DE BLOCKCHAIN A LA LOGÍSTICA: UN ANÁLISIS BIBLIOMÉTRICO

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### | RESUMEN

En este trabajo se muestran los resultados de un análisis bibliométrico realizado en el ámbito de la tecnología blockchain aplicada a la logística. En concreto, se pretende identificar la estructura de las relaciones entre temas anteriores y actuales, predecir las tendencias emergentes y ofrecer una perspectiva longitudinal, que abarca el periodo 2016-marzo de 2023. Este estudio utiliza el programa informático SciMAT para realizar el análisis de más de 800 artículos, mediante la técnica del análisis de co-palabras. El trabajo realizado proporciona una mejor comprensión del estado de la cuestión, mostrando que la producción científica en este ámbito se compone de ocho grandes áreas temáticas. Los resultados se representan visualmente a través del mapa longitudinal y de los diagramas estratégicos que indican que blockchain y sostenibilidad son temas motores en los tres periodos de estudio y los contratos inteligentes constituyen un tema emergente en el último periodo considerado.

Palabras clave: SciMAT, Tecnología blockchain , Logística

### | ABSTRACT

This paper shows the results of a bibliometric analysis conducted in the field of blockchain technology applied to logistics. Specifically, it aims to identify the structure of relationships between previous and current topics, predict emerging trends and provide a longitudinal perspective of this research, covering the period 2016-March 2023. This study uses SciMAT software to perform the analysis of more than 800 articles, using the co-word analysis technique. The work provides a better understanding of the state of the art, showing that scientific production in this field is composed of eight major thematic areas. The results are visually represented through the longitudinal map and strategic diagrams which indicate that blockchain and sustainability are the motor themes that had emerged in the three study periods and smart contracts are an emerging theme in the last period considered.

Keywords: SciMAT, Blockchain technology, Logistic

## REDUCIENDO EL IMPACTO DE LAS DISRUPCIONES DE LA CADENA DE SUMINISTRO: EL BALANCE ENTRE CAPACIDADES Y ORIENTACIÓN ORGANIZATIVA.

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### | RESUMEN

Este estudio investiga la interacción entre la orientación hacia la disrupción de una empresa, la resiliencia de su cadena de suministro y su influencia en la reducción del impacto de las disrupciones. Utilizando una muestra de 216 empresas españolas y un análisis estadístico basado en ecuaciones estructurales, esta investigación detecta empíricamente que la orientación organizativa ante las disrupciones en la cadena de suministro, por sí misma, es insuficiente para mitigar el impacto negativo de las mismas. En cambio, ese enfoque de respuesta proactivo sí que es relevante para el impulso de su resiliencia, que actúa como mediador, reduciendo indirectamente el impacto de las disrupciones. La investigación arroja luz sobre los mecanismos mediante los cuales las empresas pueden mitigar los efectos de las interrupciones en la cadena de suministro y ofrece información sobre cómo se pueden desarrollar la orientación hacia la disrupción y la resiliencia como capacidades estratégicas.

Palabras clave: Orientación a la disrupción, gestión de la cadena de suministro, resiliencia, impacto de las disrupciones, gestión del riesgo.

### | ABSTRACT

The objective of this research is to explore the relationship between a company's attitude towards disruptions, the resilience of its supply chain, and their combined effect in minimizing the consequences of supply chain disruptions. By studying a sample of 216 Spanish firms and employing structural equation modelling, the study provides empirical evidence that adopting a proactive approach towards disruptions only is not sufficient in effectively mitigating their adverse effects. Instead, the disruption orientation of a company plays a key role in enhancing its resilience, which acts as a mediator, ultimately leading to a reduction in the impact of disruptions. This paper elucidates the mechanisms through which firms can effectively counteract the repercussions of supply chain disruptions, while also providing valuable insights into the strategic development of disruption orientation and resilience as key capabilities.

Keywords: Disruption orientation, supply chain management, resilience, disruption impact, risk management.

## ENVIDIA ENTRE EMPLEADOS: ¿AMENAZA O VENTAJA PARA EL SERVICIO HOTELERO?

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### | RESUMEN

El objetivo de este estudio fue investigar si los hoteles podrían capitalizar la envidia de los empleados para mejorar la calidad del servicio, fomentando sus efectos positivos y aliviando los negativos. Examinamos cómo la envidia de los empleados se relaciona con comportamientos tanto positivos (aprendizaje observacional) como negativos (socavamiento social), y su efecto posterior sobre un comportamiento deseado por los hoteles como es el comportamiento de servicio extra-rol. Además, analizamos el potencial moderador de la resiliencia del empleado sobre las relaciones anteriores. Probamos el modelo propuesto a partir de los datos facilitados por empleados de hotel utilizando modelado de ecuaciones estructurales. Los resultados mostraron que cuando un empleado experimenta envidia, sus respuestas incluyen simultáneamente comportamientos positivos y negativos. También que su nivel resiliencia reduce la aparición de comportamientos negativos asociados a la envidia.

Palabras clave: Envidia, Socavamiento social, Aprendizaje observacional, Comportamiento de servicio extra-rol, Resiliencia

### | ABSTRACT

The aim of this study was to investigate whether hotels could capitalize on employee envy to enhance service quality by promoting its positive effects and alleviating the negative ones. We examined how employee envy relates to both positive behaviors (observational learning) and negative behaviors (social undermining), and its subsequent effect on a hotel-desired behavior such as extra-role service behavior. Additionally, we analyzed the potential moderating role of employee resilience in the aforementioned relationships. We tested the proposed model using structural equation modeling with data from frontline hotel employees. The results revealed that when an employee experiences envy, their responses simultaneously involve both positive and negative behaviors. Furthermore, we found that higher levels of employee resilience reduce the occurrence of negative behaviors associated with envy.

Keywords: Envy, Extra-role service behaviors; Observational learning, Social undermining, Resilience

## A GESTÃO DAS CADEIAS DE FORNECIMENTO NAS EMPRESAS FAMILIARES

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### | RESUMO

O objetivo central deste trabalho é investigar a função logística num contexto organizacional e analisar a influência do desempenho logístico como factor relevante para a orientação das empresas para o mercado e no desenvolvimento de padrões de competitividade com impacto no desempenho organizacional.

Este relacionamento é investigado na situação específica da indústria nacional e para o efeito foram recolhidos dados junto de um conjunto de empresas familiares. O modelo de investigação, derivado das hipóteses formuladas, foi testado utilizando a análise de equações estruturais, através da técnica dos mínimos quadrados parciais.

Palavras-chave: Cadeias de abastecimento, empresas familiares e orientação para o mercado.

### | ABSTRACT

The main objective of this work is to investigate the logistic function in an organizational context and analyze the influence of logistical performance as a relevant factor for the orientation of these companies to the market and in the development of competitiveness standards with an impact on organizational performance. This relationship is investigated in the specific situation of the national industry and for this purpose data was collected from a group of family businesses. The investigation model, derived from the formulated hypotheses, was tested using the analysis of structural equations, using the partial least squares technique.

Keywords: Supply chain, family businesses and market orientation.

## WHY FIRMS DIGITALLY EMBED ITS SUPPLY CHAINS? AN INSTITUTIONAL VIEW

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### | ABSTRACT

This study tests how three types of institutional pressure (normative, coercive, and mimetic) influence supply chain digital embeddedness (SCDE) and how SCDE benefits supply chain (SC) competences. The theoretical framework used to explain the proposed research model is the institutional theory. The authors develop and test hypotheses through structural equation modelling based on data from 201 European firms. SCDE is assessed through three dimensions: technology, infrastructure, and culture. The data were analyzed using partial least squares (PLS-SEM) modelling with SmartPLS software. The findings show a positive relationship of normative and coercive pressures to SCDE but no relationship between mimetic pressures and SCDE. Additionally, results confirm a positive relationship between SCDE and SC competences that contribute to SC competitive advantage obtaining. This study contributes to institutional theory by providing empirical evidence of the individual effect of the three types of institutional pressure, with noteworthy lack of influence from mimetic pressures. The paper also contributes a conceptualization of SCDE composed of three dimensions: digital technologies, digital infrastructure, and digital culture. Finally, the study advances the literature on SC competences.

Keywords: Supply chain digital embeddedness, Supply chain competences, Institutional pressures, Institutional theory, Structural equation modelling

## GREEN SUPPLY CHAIN MANAGEMENT, GREEN CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABLE PERFORMANCE IN PAKISTANI FIRMS

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### | ABSTRACT

The aim of this study is to examine the mediating role of green corporate social responsibility (GCSR) on the relationship between green supply chain management (GSCM) practices and sustainable performance. The study was conducted using a non-probability sampling technique to obtain cross-sectional data, which were analyzed by partial least squares structural equation modelling (PLS-SEM). In addition, confirmatory factor analysis (CFA) was performed to assess the reliability and validity of the measurement model, and the study hypotheses were corroborated by a bootstrapping method. Among other findings, GSCM and GCSR were positively associated with sustainable performance. In this respect, GCSR influenced firms' GSCM practices and environmentally sustainable performance. This study extends our understanding of NRBV and stakeholder theory in developing countries, highlighting the indirect impact of GCSR on the sustainability of manufacturing firms in emerging countries.

Keywords: Green supply chain management (GSCM), Green corporate social responsibility (GCSR), Sustainable performance, Natural resource based-view (NRBV).

## UNLEASHING THE PERFORMANCE POTENTIAL OF AGILE SUPPLY CHAINS: A COMPREHENSIVE STUDY

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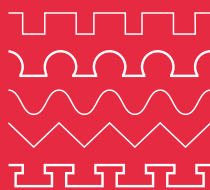
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### | ABSTRACT

Supply chain agility (SCA) has been analysed in previous research but only a few focus on the SCA-performance relationship and they offer mixed results. This paper reviews the SCA-performance relationship using a meta-analysis approach based on a systematic literature review. A total of 48 papers comprising a sample of 11,237 firms were analysed to consider substantive (type of performance), extrinsic (country context and economic sector), and methodological moderators (construct operationalization and journal impact). Results confirm a positive and significative correlation between SCA and performance. None of the analysed moderators has enabled the identification of any significant differences between the SCA-performance correlations by subgroup. However, high heterogeneity in the total variance demands further properly-reported empirical research on this topic with clearly conceptualized variables and frameworks, and using validated scales. Practitioners in different country context and sectors will find consistent vidence of improvements to performance through SCA.

Keywords: Supply chain agility, Performance, Competitive advantage, Meta-analysis, Systematic literature review

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**ORGANIZACIONES  
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## IMPACTOS DAS INSTITUIÇÕES DE ENSINO SUPERIOR EM PORTUGAL NA PERCEÇÃO DA SATISFAÇÃO COM A VIDA DOS CIDADÃOS

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### | RESUMO

A investigação considera os efeitos da perceção dos impactos das instituições de ensino superior (IES) na satisfação com a vida da sociedade portuguesa. O objetivo é testar um modelo teórico inovador que liga as perceções do impacto ao nível da qualidade de vida, tendo em conta as dimensões, económica, social, ambiental, de saúde e segurança, das IES da sua região com a satisfação com a própria vida. O modelo testado empiricamente teve como amostra 550 habitantes de diferentes regiões do País, com diferentes níveis de desenvolvimento regional, onde se encontram situadas IES localizadas. Os resultados revelam que impacto percebido tanto na dimensão económica como na dimensão social têm um efeito positivo ao nível de satisfação com a vida dos cidadãos. Contrariamente, o impacto percebido na dimensão ambiental apresenta um efeito negativo. Conclui-se que várias políticas públicas podem ser implementadas para sustentar os níveis de perceção dos cidadãos nas dimensões social e económica, transformar a perceção negativa do impacto ambiental e melhorar a perceção do impacto das IES na saúde e na segurança.

Palavras-chave: Ensino Superior, Qualidade de Vida, Satisfação com a Vida, Perceção de impacto.

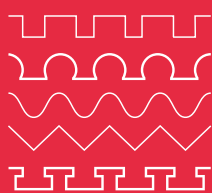
## IMPACTS OF HIGHER EDUCATION INSTITUTIONS IN PORTUGAL ON THE PERCEPTION OF CITIZENS LIFE SATISFACTION

### | ABSTRACT

This paper considers the effects of the perception of the impacts of higher education institutions (HEIs) on life satisfaction of Portuguese society. The aim of this research is to test an innovative theoretical model that links community residents' perceptions of HEIs economic, social, environmental, health and safety impact with residents' life satisfaction. The model was empirically tested using a survey of 550 respondents from communities with HEIs on it varying in their level of regional development. The results reveal that both economic and social dimensions of the perceived impact of HEIs have a positive effect on citizens' own level of life satisfaction, however, environmental dimension shows a negative effect. Therefore, several public policies can be conducted to sustain citizens' perception levels in the social and economic dimensions, transform the negative perception of the environmental dimension and ameliorate the perception of HEIs impact on health and safety.

Keywords: Higher Education, Life Satisfaction, Quality of Life, Perception.

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**RECURSOS  
HUMANOS**

## HACIA UN LIDERAZGO CÁLIDO Y COMPETENTE PARA MEJORAR LA EXPERIENCIA DE EMPLEADO

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### | RESUMEN

En el presente estudio, la competencia y la calidez, las dos dimensiones fundamentales del juicio social, postuladas por el modelo de contenido de los estereotipos (SCM, Stereotype Content Model), se consideran como rasgos de los líderes. En particular, investigamos si la atribución de competencia y calidez al responsable directo está relacionada con la experiencia de los empleados. Además, planteamos la hipótesis de que los líderes cálidos y competentes generan empleados más comprometidos y leales. Para probar nuestras hipótesis se realizó un estudio transversal, examinando a los trabajadores de tienda (N = 793) de un retailer de moda low-cost. Los participantes completaron un cuestionario, que incluía medidas de evaluación del comportamiento del gerente, nivel de recomendación del gerente y lealtad a la compañía. Los resultados mostraron que la calidez atribuida al líder influía más del doble que la competencia en los indicadores de experiencia de empleado. Nuestros hallazgos establecen un vínculo entre la calidez y la competencia atribuidas al gerente y la experiencia de empleado, lo que sugiere la utilidad de considerar la calidez y la competencia como rasgos del líder en contextos organizacionales.

Palabras clave: Competencia percibida del líder; Calidez percibida del líder; Compromiso organizacional; Experiencia de Empleado, Modelo de contenido de los estereotipos.

### | ABSTRACT

According to this study, competence and warmth, the two essential dimensions of social judgement postulated by the Stereotype Content Model (SCM), are considered leaders' features. In particular, our investigation seeks to elucidate whether the attribution of competence and warmth to the direct manager has to do with employees' experience. A hypothesis is additionally posed in accordance with which warm and competent leaders generate more committed and loyal employees. For the purpose of testing our hypotheses, a cross-sectional study was performed, examining the shop workers (N = 793) of a low-cost fashion retailer. The participants filled in a questionnaire which included measurements to assess: the manager's behaviour; the level of recommendation of the leader; and the loyalty to the company. The results obtained showed that the warmth associated with the leader influenced employee experience indicators more than twice as much as competence. Our findings reveal a link between the warmth and competence attributed to the manager and employee experience, which suggests the convenience of regarding warmth and competence as features of leaders within organisational contexts.

Keywords: Leader's perceived competence; Leader's perceived warmth; Organisational engagement; Employee Experience, Stereotype Content Model.

## EL PAPEL DEL APOYO FAMILIAR EN EL ENRIQUECIMIENTO FAMILIA-A-TRABAJO Y EN LA SATISFACCIÓN DEL EMPLEADO

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### | RESUMEN

Este estudio analiza el apoyo familiar y su efecto sobre, el enriquecimiento familia-a-trabajo y los indicadores de bienestar satisfacción familiar y satisfacción con la vida. Utilizando una muestra de 1.051 empleados de empresas de diversos sectores, origen de capital y tamaño, los resultados muestran que el enriquecimiento familia-a-trabajo y la satisfacción familiar median parcialmente el efecto del apoyo familiar en la satisfacción familiar, y el efecto del enriquecimiento familia-a-trabajo en la satisfacción con la vida, respectivamente. Este trabajo examina cómo el apoyo familiar afecta a la satisfacción familiar de los empleados a través del enriquecimiento familia-a-trabajo, y cómo este a su vez, afecta a la satisfacción con la vida a través de la satisfacción familiar. Desde los modelos de la interfaz trabajo-familia argumentamos que las circunstancias y experiencias en la familia, crean oportunidades para enriquecer el bienestar general de un trabajador y la calidad de vida laboral.

### | ABSTRACT

This study analyzes family support and its effect on family-to-work enrichment and indicators of well-being, family satisfaction and satisfaction with life. Using a sample of 1,051 employees of companies from various sectors, origin of capital, and size, the results show that family-to-work enrichment and family satisfaction partially mediate the effect of family support on family satisfaction, and the effect of family family-to-work on life satisfaction, respectively. This paper examines how family support affects employee family satisfaction through family-to-work enrichment, and how this, in turn, affects life satisfaction through family satisfaction. From the work-family interface models, we argue that circumstances and experiences in the family create opportunities to enrich the general well-being of a worker and the quality of working life.

Keywords: Family support, Family-to-work enrichment, Family Satisfaction, Life Satisfaction, Work-family balance.

### AGRADECIMIENTOS

Los autores agradecen la financiación recibida del proyecto CIC-UDEA mediante acta #8732-05-2014

## O COMPROMISSO ORGANIZACIONAL, O CONTRATO PSICOLÓGICO, REGULAÇÃO EMOCIONAL E SILÊNCIO DO TRABALHADOR: ABORDAGEM TEÓRICA

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### | RESUMO

Os recursos humanos são o ativo mais valioso de qualquer organização, mas o seu desempenho é afetado pela atmosfera sentida no local de trabalho, que influencia a forma como interagem e desempenham as suas atividades, sendo percecionada de forma diferente por cada trabalhador. Assim, de certo modo, todos os trabalhadores realizam trabalho emocional e este é imprescindível para que sejam alcançados os objetivos pessoais e da organização. O objetivo deste artigo é compreender as perceções e expectativas em relação ao contrato psicológico, silêncio do trabalhador e o seu compromisso para com a organização, numa perspetiva teórica. Do estudo teórico constatou-se que as temáticas abordadas se encontram-se interligadas. Apesar de existirem vários autores que se debruçaram sobre as mesmas, poderá ser de toda a utilidade, desenvolver um estudo empírico utilizando estas variáveis e respetiva análise dos dados.

Palavras-chave: Compromisso organizacional, satisfação e motivação no trabalho, contrato psicológico, employee silence, gestão das emoções

### | ABSTRACT

Human resources are the most valuable asset of any organization, but their performance is affected by the atmosphere felt in the workplace, which influences the way they interact and carry out their activities, being perceived differently by each worker. Thus, in a way, all workers perform emotional work and this is essential for achieving personal and organizational objectives. The objective of this article is to understand the perceptions and expectations in relation to the psychological contract, worker silence and their commitment to the organization, from a theoretical perspective. From the theoretical study it was found that the themes covered are interconnected. Although there are several authors who have looked into them, it may be very useful to develop an empirical study using these variables and respective data analysis.

Keywords: Organizational commitment, satisfaction and motivation at work, psychological contract, employee silence, emotional management

## A GESTÃO DAS EMPRESAS NA INDÚSTRIA SEGURADORA: VALORIZAÇÃO DOS COLABORADORES E O SEU COMPROMISSO LABORAL

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### | ABSTRACT

Nowadays, it is important to realize that companies must value the way they manage their relationships with employees, so that they can create value and benefits for both parties. The aim of this research is to analyze which aspects lead to greater commitment on the part of employees and what makes them feel valued in their organizations. To meet this objective, a quantitative methodology was used, through the application of a questionnaire to various employees in the insurance industry. The results show a positive relationship between leadership, the inclusion of employees and their commitment to work, and also that participation in decision-making positively influences their satisfaction, appreciation and loyalty to the company they work for. It can therefore be concluded that investing in employees, as well as increasing their satisfaction and commitment, is crucial for sustainable growth and organizational success.

Keywords: Insurance Industry; Commitment; Appreciation; Leadership; Employees

## SATISFAÇÃO NO TRABALHO EM ALOJAMENTOS TURÍSTICOS

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### | RESUMO

O presente estudo teve como objetivo primordial perceber qual o nível de satisfação no trabalho em alojamentos turísticos na região NUT III Douro. Para tal foram contactados 79 alojamentos, incluindo as tipologias alojamento local e empreendimento turístico, sendo aplicado um inquérito através do questionário Job Satisfaction Survey de Paul Spector, traduzido para o contexto português por João Malheiro, assim como um questionário de caracterização sociodemográfica e laboral. Constatou-se que, em média, os colaboradores durienses se encontram ligeiramente satisfeitos no trabalho, sendo a supervisão o que mais traz satisfação aos funcionários, e o salário a dimensão mais insatisfatória. A investigação intensifica a ideia de que a satisfação no trabalho em alojamentos turísticos deve ser incrementada por práticas de gestão de recursos humanos, de forma a atingir uma maior e melhor qualidade de serviço, bem como a satisfação e fidelização dos clientes.

Palavras-chave: Satisfação no trabalho, Alojamentos turísticos, Douro

### | ABSTRACT

The main aim of this study was to understand the level of job satisfaction in tourist accommodation in the NUT III Douro region. To this end, 79 accommodation establishments, including local accommodations and tourist resorts, were contacted. A questionnaire survey was carried out using Paul Spector's Job Satisfaction Survey, translated into Portuguese by João Malheiro, as well as a socio-demographic and job features questionnaire. It was found that, on average, employees in the Douro are slightly satisfied with their jobs, with supervision being the most satisfying aspect and salary the most dissatisfactory. The research reinforces the idea that job satisfaction in tourist accommodation should be promoted through human resource management practices in order to achieve higher and better quality of service, as well as customer satisfaction and loyalty.

Keywords: Job satisfaction, Accommodation touristic establishments, Douro.

## IMPACTO DO TRABALHO TEMPORÁRIO NAS EMPRESAS: O CENÁRIO NA REGIÃO CENTRO DE PORTUGAL

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### | RESUMO

As empresas necessitam de se ajustar às exigências que são impostas pelo mercado de trabalho. Na maioria das vezes estas exigências estão diretamente relacionadas com os níveis de produção da empresa, consoante a lei da oferta e da procura que regula o mercado de trabalho. Estes picos de produção traduzem-se em aumento de trabalhadores e a sua consequente redução.

Neste sentido, o presente estudo visa compreender o impacto que o trabalho temporário possui nas empresas, bem como analisar os fatores pelos quais estas recorrem ao serviço. Tendo em linha de conta a concretização deste objetivo, elaborou-se um estudo empírico fazendo uso do método quantitativo, através de inquéritos por questionário, com foco na região Centro de Portugal.

Concluiu-se que o trabalho temporário está presente nas empresas analisadas e que os perfis recrutados com maior regularidade pelas empresas de trabalho temporário são para cargos operacionais que não requerem habilitações específica ou especializada.

Palavras-chave: Trabalho Temporário, Precariedade Laboral, Trabalhadores, Empresas Utilizadoras de Trabalho Temporário, Empresas de Trabalho Temporário, Portugal.

### | ABSTRACT

Companies need to adjust to the demands that are imposed by the labour market. Most of the time these demands are directly related to the company's production levels, according to the law of supply and demand that regulates the labour market. These production peaks translate into increases and reductions in the number of workers.

In this sense, the present study aims to understand the impact that temporary work has on companies, as well as to analyse the factors that lead them to use this service. An empirical study was elaborated using the quantitative method, through questionnaire surveys, focused on the central region of Portugal.

It can be concluded that temporary work is present in the analyzed enterprises and the profiles most regularly recruited by temporary work agencies are for operational positions that do not require specific or specialized qualifications.

Keywords: Temporary Work, Job Precariousness, Workers, Temporary Work User Companies, Temporary Work Companies, Portugal

## O EFEITO DA SOBREQUALIFICAÇÃO PERCEBIDA NA SATISFAÇÃO DE CARREIRA E ARREPENDIMENTO COM A ESCOLHA DE CARREIRA: O CASO DOS TÉCNICOS SUPERIORES DE DIAGNÓSTICO E TERAPÊUTICA.

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### | RESUMO

Esta pesquisa explora a relação entre a sobrequalificação percebida, a satisfação com a carreira e o arrependimento com a escolha de carreira, determinando se este último prevê significativamente a intenção de turnover nos Técnicos Superiores de Diagnóstico e Terapêutica. Existem várias lacunas na investigação no que diz respeito a estes conceitos, nomeadamente o do arrependimento com a escolha de carreira, que é recente. A amostra é constituída por 492 participantes. Recorrendo ao Modelo de Equações Estruturais, constata-se a existência de uma relação negativa fraca entre a sobrequalificação percebida e a satisfação com a carreira. Mais ainda, a satisfação com a carreira e o arrependimento com a escolha de carreira mediam a relação entre a sobrequalificação percebida e o turnover. Esta investigação constitui um ponto de partida para a investigação futura, ao provar empiricamente a relação entre a sobrequalificação percebida e o arrependimento com a escolha de carreira.

Palavras-chave: Sobrequalificação Percebida; Satisfação com a Carreira; Arrependimento com a Escolha de Carreira; Turnover.

### | ABSTRACT

This research explores the relationship between perceived overqualification, career satisfaction and career regret, determining whether the latter significantly predicts turnover intention in Diagnostic and Therapeutic Technicians. There are several gaps in research regarding these concepts, namely regret over career choice, which is recent. The sample consists of 492 participants. Using the Structural Equation Model, it is clear that there is a weak negative relationship between perceived overqualification and career satisfaction. Furthermore, career satisfaction and career regret mediate the relationship between perceived overqualification and turnover. This investigation constitutes a starting point for future research by empirically proving the relationship between perceived overqualification and career choice regret.

Keywords: Perceived Overqualification; Career Satisfaction; Career Regret; Turnover.

## GESTÃO DE RECURSOS HUMANOS EM ORGANIZAÇÕES AMBIDEXTRAS – REVISÃO SISTEMÁTICA DA LITERATURA

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### | ABSTRACT

This study aims to identify the pillars and strategies that underpin the strategic management of human resources in ambidextria, understanding how to promote sustainability, success, and high organizational performance by responding to the competitive demands of markets by creating innovative exploration and exploitation activities. The systematic literature review technique is used, using the Web of Science database. Afterwards, two techniques were used through the VOSviewer tool: co-citation, with analysis of the 15 most cited articles, resulting in 4 thematic areas; bibliographic coupling, which resulted in 109 articles, originating 3 clusters. Four pillars were identified: ambidextrous leadership, ambidextrous management systems, ambidextrous learning, and ambidextrous organizational culture, within which the following organizational strategies stood out: strategic agility; commitment to innovation; flexibility; strategic alignment; human resource practices; high-performance work systems; intellectual capital, and knowledge management.

Keywords: Ambidextria, Gestão Estratégica de Recursos Humanos, Liderança Ambidextra, Sistemas de Gestão Ambidextros, Aprendizagem Ambidextra; Cultura Organizacional Ambidextra

SCIENTIFIC AREA: HUMAN RESOURCES, BUSINESS ORGANIZATION

## EXPLORING THE IMPACT OF SELF-MANAGEMENT ON WELL-BEING: THE MODERATING ROLE OF TEAM LEARNING CAPABILITY

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### | ABSTRACT

In today's society, marked by rapid evolution and constant change, the search for well-being and efficiency in the work environment is a fundamental priority. The management of self-managed teams is presented as an alternative model that promotes autonomy and collaborative decision making. Against this backdrop, the need arises to investigate whether this management approach positively influences the well-being. To this end, this study proposes a multilevel analysis that addresses two fundamental dimensions. First, it investigates how a work environment based on self-managed teams contributes to employees' peace of mind. Secondly, it explores how this same environment can decrease levels of burnout. As a result, this study reveals a research model that advances the understanding of creating self-managed teams and, Furthermore, it highlights the positive moderating role of team learning capacity in the relationship between self-managed teams and workplace well-being. To validate this model, a multilevel analysis was conducted on a sample of 480 cases collected from 120 companies in various industries. The findings of this research provide a more comprehensive perspective on the effects of self-management in the work environment and its implications for human resource management and team design today.

Keywords: Self Management Teams; Team Learning Capability, Burnout, Peace of Mind.

## EXPLORING THE INFLUENCE OF HR STRATEGIES IN SUSTAINABLE DEVELOPMENT

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### | ABSTRACT

nowadays, the organization ability to achieve sustainable development is mandatory to compete in the global market as well as to preserve the impact of companies in our planet, being necessary to have, competent and motivated the workers to achieve this purpose.

Researchers adopted the term Sustainable Human Resource Management (S-HRM) to explain sustainable development in organizations, and the impact of three bottom line (economic, social and environment); HRM functions (recruitment, selection, performance, appraisal, compensation, training and development). Despite a growing field in HRM, there are no consensus definitions, theoretical models and its impact on employee's satisfaction and wellbeing, hence the relevance of continuing researching. This article presents a theoretical contribution.

This paper explore the relationships in a S-HRM model designed for having a positive impact in Sustainable Development, and more specifically in Sustainable Development Goals (SDG's). Conclusions, discussion and future research lines will presented in this paper.

Keywords: Human Resource Management; Human Sustainability; Sustainability; Sustainable Development Goals (SDG's).

## ARTIFICIAL INTELLIGENCE, HUMAN RESOURCE MANAGEMENT, AND ETHICS: A SCIENCE MAPPING STUDY

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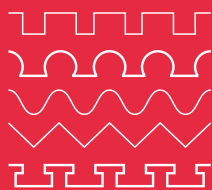
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### | ABSTRACT

This research pursues to identify significant themes, evolution and recent dynamics in the arena of integration of Artificial Intelligence (AI), Human Resource Management (HRM) and ethics while advocating for future study guidance. A Science mapping on a sample of 142 documents extracted from the Web of Science (WoS) database was implemented to detect extant research on this theme. A conceptual science mapping analysis based on co-word bibliographic networks was conducted using SciMAT as an analytical tool. From 2004 to 2023, 142 documents were retrieved from the Web of Science for the Management, Business and Industrial Relations, and Labour categories. Three different periods were analysed: 2004-2018, 2019-2021, and 2022-2023. In the most recent period, 2022-2023, the motor themes in the field of AI, HRM, and ethics are perceived fairness, artificial intelligence, and big data (well developed and important for the research field). Discrimination and power are transversal themes (important for a research field, although not completely developed), financial services and service are a specialised theme (well developed, but marginal for the research field), and People Analytics is an emerging theme (weakly developed) in the AI, HRM, and ethics fields. This study, to our knowledge, is one of the first studies to propose an AI-HRM-ethics review developed from this science mapping analysis. This model can provide directions for practitioners and academics interested in the AI-HRM-ethics discipline.

Keywords: SciMAT; bibliometrics; artificial intelligence; big data; ethics; HRM.

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**SOSTENIBILIDAD**

## CALIDAD DE VIDA Y SOSTENIBILIDAD, EL CAMBIO DE PARADIGMA

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### | RESUMEN

El impacto de las condiciones socioeconómicas en la calidad de vida y la satisfacción de los ciudadanos españoles son objeto de análisis bajo el prisma del desarrollo sostenible, comparando los factores que lo determinan de acuerdo con el lugar de residencia en área rural o urbana 'smart'. Hemos llevado para lograrlo una investigación exhaustiva utilizando indicadores sintéticos desarrollados por el Grupo ICRG, que permiten evaluar diferentes variables del entorno social y determinar su influencia en la denominada 'felicidad ciudadana' de los individuos. Las condiciones de vida, las relaciones con los otros y el entorno en el que se desarrolla una persona tienen un impacto significativo en su bienestar. Diversos aspectos, como el lugar de residencia, el nivel de renta, el ámbito familiar y la situación laboral, influyen en la calidad de vida y, por lo tanto, en el grado de satisfacción con ello de los individuos que viven en sociedad.

El paradigma holístico de sostenibilidad en el que se encuadra la investigación nos permite el análisis de las condiciones de la sociedad residente en los distintos espacios como sus capacidades tecnológicas y la conectividad alcanzada que reportará diferentes niveles de calidad de vida y de relación con el entorno.

A través de este estudio, ofrecemos una visión actualizada de los factores socioeconómicos que impactan en la calidad de vida de los ciudadanos españoles, en los que son clave los que tienen que ver con una concepción multidimensional de la sostenibilidad en el sentido de desarrollo humano, medioambiental y económico, proporcionando información relevante para la toma de decisiones en políticas públicas orientadas a mejorarla. Los resultados obtenidos en esta investigación contribuirán a la comprensión de las dinámicas sociales y económicas en el contexto español, permitiendo identificar áreas de mejora y potenciales soluciones para abordar las preocupaciones planteadas por los ciudadanos teniendo en cuenta la dicotomía rural y urbana, y su posible convergencia en el logro de eficiencia a través de la tecnología.

Palabras clave: Calidad de Vida, Condiciones Socioeconómicas, Sostenibilidad, Ciudad Inteligente, Rural.

## | ABSTRACT

The impact of socioeconomic conditions on the quality of life and the satisfaction of Spanish citizens is the subject of analysis through the lens of sustainable development, comparing the factors that determine it based on the place of residence in rural or 'smart' urban areas. We have conducted an exhaustive investigation to achieve this, using synthetic indicators developed by the ICRG Group, which allow us to assess various variables in the social environment and determine their influence on the so-called 'citizen happiness' of individuals. Living conditions, relationships with others, and the environment in which a person operates have a significant impact on their well-being. Various aspects, such as place of residence, income level, family context, and employment situation, influence the quality of life and, consequently, the degree of satisfaction with it for individuals living in society.

The holistic paradigm of sustainability in which the research is framed allows us to analyze the conditions of the society residing in different spaces, including their technological capabilities and the connectivity achieved, which will result in different levels of quality of life and relationship with the environment.

Through this study, we provide an updated view of the socioeconomic factors that impact the quality of life of Spanish citizens, with a focus on those related to a multidimensional conception of sustainability in terms of human, environmental, and economic development. This information is relevant for decision-making in public policies aimed at improving quality of life. The results obtained in this research will contribute to the understanding of social and economic dynamics in the Spanish context, allowing the identification of areas for improvement and potential solutions to address the concerns raised by citizens, considering the rural-urban dichotomy and their potential convergence in achieving efficiency through technology.

Keywords: Quality of Life, Socioeconomic Conditions, Income, Sustainability, Smart City, Rural.

## HACIA LA ECONOMÍA AZUL. UN ANÁLISIS BIBLIOMÉTRICO MEDIANTE ANÁLISIS DE CO-OCURRENCIA DE PALABRAS CLAVE

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### | RESUMEN

Este trabajo se centra en analizar la producción científica sobre Economía Azul desde sus orígenes hasta la actualidad en la base de datos Scopus con el objetivo de distinguir los temas predominantes y emergentes relacionados con este tópico. Para ello se emplea un enfoque bibliométrico mediante un análisis de rendimiento científico y otro análisis de co-ocurrencia de palabras clave sobre un total de 591 artículos indexados. Los resultados muestran mediante diagramas estratégicos y mapa longitudinal como la investigación académica sobre Economía Azul ha ido virando desde la gobernanza, los recursos y la tecnología hacia aspectos más centrados en la conservación, la sostenibilidad o los efectos económicos y sociales. Los resultados facilitan un mejor entendimiento del estado del arte, destacando lo que más interesa en la actualidad y hacia donde pueden dirigirse las nuevas investigaciones del ámbito.

Palabras clave: Economía Azul, Análisis bibliométrico, co-ocurrencia, co-word, Scopus

### | ABSTRACT

This paper focuses on analysing the scientific production on Blue Economy from its origins to the present day in the Scopus database with the aim of distinguishing the predominant and emerging themes related to this topic. To this end, a bibliometric approach is employed by means of a scientific performance analysis and a keyword co-occurrence analysis on a total of 591 indexed articles. The results show through strategic diagrams and longitudinal mapping how academic research on Blue Economy has been shifting from governance, resources and technology towards aspects more focused on conservation, sustainability or economic and social effects. The results facilitate a better understanding of the state of the art, highlighting what is currently of most interest and where new research in the field can be directed.

Keywords: Blue Economy, Bibliometric analysis, Co-occurrence, Co-word, Scopus

## INDUSTRIA DE LA MODA Y SOSTENIBILIDAD: PRINCIPIOS IMPULSORES.

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### | RESUMEN

La industria de la moda implica ciclos cortos y cambiantes, siendo una de los sectores más insostenibles. Sin embargo, durante los últimos años se está observando una progresiva adaptación de principios basados en la sostenibilidad social, económica y medioambiental. Es por ello, que este trabajo realiza una revisión sistemática de la literatura, identificando la tendencia de crecimiento en el ámbito académico, así como los principales impulsores de la industria y los consumidores de los fundamentos de la sostenibilidad. Se han identificado cuatro: (a) cambios en las preferencias y presiones de los consumidores y otros grupos de interés; (b) cambios en la propuesta de valor; (c) incorporación de los principios de la sostenibilidad a la cadena logística; y (d) implementación de la cadena logística inversa. Se exponen las principales implicaciones prácticas y teóricas de la adopción de los principios de la sostenibilidad por parte del sector de la moda, las principales conclusiones y futuras líneas de investigación.

Palabras clave: sostenibilidad; industria de la moda; economía circular; revisión sistemática de la literatura.

### | ABSTRACT

The fashion industry involves short and changing cycles, being one of the most unsustainable sectors. However, during the last years a progressive adaptation of principles based on social, economic and environmental sustainability is being observed. For this reason, this paper conducts a systematic review of the literature, identifying the growing trend in academia, as well as the main industry and consumer drivers of sustainability fundamentals. Four have been identified: (a) changes in consumer and other stakeholder preferences and pressures; (b) changes in the value proposition; (c) incorporation of sustainability principles into the logistics chain; and (d) implementation of the reverse logistics chain. The main practical and theoretical implications of the adoption of sustainability principles by the fashion industry, the main conclusions and future lines of research are presented.

Keywords: sustainability; fashion industry; circular economy; systematic literature review.

### ACKNOWLEDGMENTS

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## EL IMPACTO DEL ESCEPTICISMO EN LA TRANSICIÓN HACIA LOS VEHÍCULOS ELÉCTRICOS: UN ENFOQUE DESDE LA TEORÍA DE LA ADAPTACIÓN-INNOVACIÓN

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### | RESUMEN

El sector del transporte produce importantes emisiones de gases de efecto invernadero. Una mayor tasa de adopción de vehículos eléctricos ofrece una posible solución a este problema, por lo que este estudio examinó empíricamente los determinantes de su intención de adopción. La investigación se enmarca en la teoría de la adaptación-innovación y está basada en el modelo de valor percibido en el contexto del marketing "verde". Se aplicó un enfoque PLS para ajustar el modelo conceptual a los datos obtenidos de una encuesta en línea con 791 participantes. Los resultados arrojan, por un lado, evidencia de un impacto significativo y negativo del escepticismo hacia los anuncios "verdes" sobre la intención de compra y la percepción valor "verde". Por otro lado, el valor social es el impulsor esencial de la intención de compra de los consumidores y es más importante que el precio y el valor ecológico percibido.

Palabras clave: Vehículos eléctricos, teoría de la adaptación-innovación, PERVAL, escepticismo publicitario "verde", compromiso con el cliente.

### | ABSTRACT

The transportation sector generates significant greenhouse gas emissions. A higher rate of electric vehicle adoption offers a potential solution to this problem, which is why this study empirically examined the determinants of consumers' intention to adopt electric vehicles. The research is framed within the adaptation-innovation theory and is based on the perceived value model in the context of green marketing. A PLS approach was applied to fit the conceptual model to data obtained from an online survey with 791 participants. The results reveal, on one hand, evidence of a significant and negative impact of green ads skepticism on purchase intention and green perceived value. On the other hand, social value is the essential driver of consumers' purchase intention and is more important than price and green perceived value.

Keywords: electric vehicles, adaption-innovation theory, PERVAL, green ads skepticism, customer engagement.

## IMPOSTOS VERDES E SUSTENTABILIDADE AMBIENTAL NA UNIÃO EUROPEIA

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### | RESUMO

A União Europeia (UE) adotou o Pacto Ecológico Europeu em 2019, com o objetivo de alcançar a neutralidade carbónica até 2050. Esta iniciativa visa estabelecer uma sociedade justa e próspera, com uma economia eficiente em termos de recursos que elimine as emissões líquidas de gases de efeito estufa (GEE) e desvincule o crescimento económico do consumo de recursos. Deste modo, os decisores políticos devem implementar políticas públicas eficazes, como a tributação ambiental, para mitigar as pegadas de carbono e promover o crescimento económico, garantindo a sustentabilidade ambiental. Este estudo pretende examinar a correlação entre os impostos verdes e o desempenho ambiental dos países da UE, usando as emissões de CO<sub>2</sub> como medida. Os resultados sugerem que os impostos ambientais só têm um impacto negativo nas emissões de CO<sub>2</sub> quando ultrapassam um determinado limiar.

Palavras-chave: Impostos ambientais, Emissões de CO<sub>2</sub>, União Europeia

### | ABSTRACT

The European Union (EU) adopted the European Green Deal in 2019, with the goal of achieving carbon neutrality by 2050. This initiative aims to establish a society that is both fair and prosperous, with a resource-efficient economy that eliminates net greenhouse gas (GHG) emissions and decouples economic growth from resource consumption. Policymakers are urged to implement effective public policies, such as environmental taxation, to mitigate carbon footprints and promote economic growth while ensuring environmental sustainability. This research study focuses on examining the correlation between green taxes and the environmental performance of EU countries, using CO<sub>2</sub> emissions as a measurement. The results suggest that environmental taxes only have a negative impact on CO<sub>2</sub> emissions once they surpass a specific threshold value.

Keywords: Environmental taxes, CO<sub>2</sub> emissions, European Union

## BLUE ECONOMY, SUSTAINABILITY AND DEGROWTH – A REAL ALTERNATIVE FOR IMPROVING WELLBEING FOR FIRMS, PERSONS, OR COUNTRIES?

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### | ABSTRACT

Since long time ago experts try to create alternative theories or models to traditional one, too expensive in terms of natural goods and other resources depletion. "Degrowth theory" is one of these new theories. To combine it with blue economy, sustainability and "degrowth," is and innovative challenge. But can it be a successful way to promote human wellbeing development? Is it really a viable and hopeful new path or way for firms, persons, and countries to reach the 2030 UN sustainable Goals? These are some of the aims of the present article that include others like discussing this new combination, doing a literature review on the this new concepts' combination, identifying lines of thought or trends in the literature review, adding scientific knowledge to the literature of alternative economic development theories, well-being improvements and conservation resources save, presenting an innovative form for looking for economic development / well-being theories, and also filling a gap on the literature as well as trying to add knowledge to the implementation of the UN Sustainable Development Goals (SDGs).

Keywords: blue economy; sustainability; degrowth; climate change; alternative theories.

## DOES THE CLIMATE RISK DRIVE CLEAN AND BLACK ENERGY MARKETS?

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### | ABSTRACT

This research paper analyzes the connectivity and spillover effects of climate uncertainty policy on clean and black energy markets. Using monthly data for the period from July 2008 to August 2022, the cDCC-GARCH model and the Diebold and Yilmaz (2012) approach were applied, revealing connectivity between clean and black energy assets, as well as between these and climate risk, with the latter producing a positive effect on the returns of clean energy assets, contrary to what happens in black energy counterparts. Our results also show that in phases of high climate uncertainty, clean energy assets can help hedge the risk of the black energy segment. In phases of financial turbulence, namely those corresponding to the pandemic crisis and the war in Ukraine, there was a marked intensification in the information transmission processes, giving rise to closer patterns of behavior by the assets studied.

Keywords: Climate risk, energy exchange-traded funds, sustainable investment, dynamic connectedness.

## INVESTMENT ALIGNED WITH SUSTAINABLE DEVELOPMENT GOALS: DYNAMIC CONNECTEDNESS AND MARKET CONDITIONS

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### | ABSTRACT

This paper studies the connectivity generated between segments of exchanged-traded funds (ETFs), reconciling the traditional aspect, guided by a purely financial philosophy, with the sustainable aspect, based on the Sustainable Development Goals (SDGs), defined by Agenda 2030. The analysis adopted was endogenous in nature, to deepen the study of the shocks generated within the system formed by those segments.

Considering the daily data of six sustainable segments, covering different sustainable development goals, and one traditional segment, for a sample period of approximately fourteen years, significant spillover effects were identified. The periods related to the pandemic crisis and the war in Ukraine corresponded to a sharp increase in the process of information transmission. It was also possible to conclude that the sustainable segments have a very close relationship with their traditional counterpart, which facilitates the contagion risk and hinders the diversification objectives of the investment portfolio.

Keywords: exchange-traded funds, sustainable developments goals, spillovers, pandemic crisis, Ukranian War.

## BRIDGING THE GREENING GAP IN SUPPLY CHAIN MANAGEMENT PRACTICES: USING RESEARCH TO INFORM PRACTICE

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### | ABSTRACT

The reduction of environmental damage caused by the activity of companies is not an easy matter. Numerous studies have looked for the drivers of organizations' environmental performance (EP). Nevertheless, the results of these have sometimes been contradictory. This paper tries to close some of these gaps when considering the impacts of different green supply chain management practices (GSCMP) of companies on three dimensions of environmental performance –carbon footprint reduction, water consumption reduction and waste generation reduction–. Through the analysis of 106 Spanish companies belonging to the automotive components and equipment's manufacturing industry, we find that: both the GSCMP with suppliers and those with customers exert a positive impact on the reduction of waste, water, and carbon footprints.

Keywords: Green Supply Chain Management Practices, Environmental Performance, PLS-SEM, fsQCA, Carbon footprint, Water consumption, Waste generation.

## SUSTAINABLE PRACTICES AND RESOURCE EFFICIENCY IN SMALL AND MEDIUM ENTERPRISES

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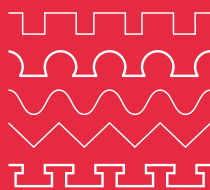
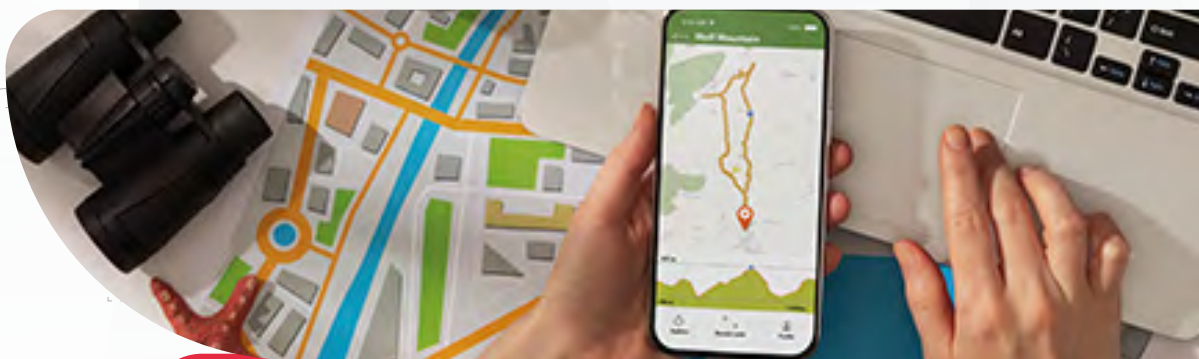
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### | ABSTRACT

This research examines what influence sustainable practices implementation in small and medium-sized enterprises, focusing on resource efficiency and green jobs. Drawing upon the resource-based view theory, the study aims to uncover the drivers behind SMEs' engagement in sustainable practices. Using Flash Eurobarometer (498) 2022 database, encompassing 6,108 observations across 36 European countries, cluster analysis and multinomial logit techniques were employed. The findings reveal four distinct clusters of SMEs based on their implemented sustainable practices: minimum waste minimisation, low energy-saving focus, intermediate recycling prioritisation, and advanced resource-saving practices encompassing water, energy, and materials. The results emphasise the significance of investments in resource efficiency and the employment of green jobs in shaping SMEs' sustainable practices. This research underscores the critical role of financial and human resources working together to enhance resource efficiency and sustainability in SMEs, thus contributing to the existing body of knowledge on sustainable practices in the SME sector.

Keywords: Sustainable practices, SME, Green jobs, Resource efficiency, Logit.

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**TURISMO**

## EL PAPEL DEL MINDFULNESS SOBRE LA PROACTIVIDAD DE LOS TRABAJADORES EN UN CONTEXTO DE LIDERAZGO EMPODERANTE

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### | RESUMEN

El extra-rol de servicio de los trabajadores es una de las principales herramientas mediante las cuales los hoteles pueden distinguirse de la competencia. Basándonos en la Teoría de la Autodeterminación, este estudio busca comprender cómo el contexto de trabajo creado por el liderazgo empoderante influye en los comportamientos de proactividad y extra rol de los empleados, considerando el mindfulness del empleado como una condición límite capaz de condicionar negativamente todo el proceso. Utilizamos una muestra de 361 trabajadores de hotel y realizamos un análisis de regresión con la macro PROCESS para SPSS. Los resultados muestran que el liderazgo empoderante está positiva y directamente relacionado con la proactividad de los empleados y, a su vez, indirectamente relacionado con el extra-rol. Sin embargo, estos efectos positivos desaparecieron casi por completo cuando los empleados mostraron altos niveles de mindfulness. Este estudio propone que el mindfulness actúa como un ancla en un entorno de trabajo de servicio.

Palabras clave: Mindfulness, Liderazgo Empoderante, Personalidad Proactiva, Extra Rol de Servicio, Hoteles.

### | ABSTRACT

Employees' extra-role service is one of the main tools by which hotels can differentiate themselves from the competition. Based on Self-Determination Theory, this study seeks to understand how the work context created by empowering leadership influences employees' proactivity and extra-role behaviours, considering employees' mindfulness as a boundary condition capable of negatively conditioning the whole process. We used a sample of 361 hotel employees and conducted a regression analysis using the PROCESS macro for SPSS. The results show that empowering leadership is positively and directly related to employee proactivity and, in turn, indirectly related to extra-role. However, these positive effects almost completely disappeared when employees showed high levels of mindfulness. This study suggests that mindfulness acts as an anchor in a service work environment.

Keywords: Mindfulness, Empowering Leadership, Proactive Personality, Extra-Role Service, Hotels.

## EL TIPO DE PAISAJE Y EL GÉNERO DEL PERSONAJE EN LA PUBLICIDAD DE DESTINOS TURÍSTICOS. UN EXPERIMENTO BASADO EN CANTABRIA

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### | RESUMEN

Los determinantes de la eficacia publicitaria representan grandes interrogantes por investigar. En el ámbito turístico, las decisiones sobre los elementos visuales en los anuncios son indispensables. El objetivo de esta investigación experimental es examinar qué tipo de paisaje (urbano vs. natural) y qué género del personaje del anuncio, generan mayor intención de recomendación, engagement e imagen del destino turístico. A partir de una muestra de 139 sujetos, y con el caso específico de la Comunidad Autónoma de Cantabria, se ha obtenido que los anuncios que contienen imágenes de paisajes urbanos y emplean la imagen femenina en el personaje, generan mayor recomendación, engagement e imagen del destino. Los resultados arrojan luz sobre el proceso de decisión de marcas turísticas anunciantes y creativos publicitarios.

Palabras clave: Publicidad de destinos turísticos, género, escenario, compromiso, recomendación, imagen.

### | ABSTRACT

The determinants of advertising effectiveness represent major research questions. In the field of tourism, decisions about the visual elements in advertisements are indispensable. The aim of this experimental research is to examine which type of landscape (urban vs. natural) and which gender of the character in the advertisement generate greater intention to recommend, engagement and image of the tourist destination. From a sample of 139 subjects, and with the specific case of the Autonomous Community of Cantabria, it has been obtained that advertisements containing images of urban landscapes and using the female image in the character, generate greater recommendation, engagement and image of the destination. The results shed light on the decision-making process of tourism brands, advertisers and advertising creatives.

Keywords: Tourist destination advertising, gender, scenary, engagement, recommendation, image.

## INDICADORES ECONÓMICO-FINANCIEROS RELACIONADOS CON EL TURISMO EN ENTORNOS URBANOS. EL CASO DE LA CIUDAD DE SEVILLA

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### | RESUMEN

La ciudad de Sevilla ha experimentado una evolución del turismo clara en los últimos 20 años, debido al crecimiento de diversos indicadores de oferta y demanda que han ayudado a conseguir este objetivo. El presente trabajo analiza el gasto medio diario tanto de Sevilla como de Andalucía, exponiendo la tendencia lineal creciente de esta última en comparación con los altos y bajos que presenta la capital. También se muestran las pernoctaciones y número de turistas que visitan la ciudad alojándose en hoteles, teniendo en cuenta su procedencia. Por último, se ha elaborado una serie mensual de las pernoctaciones en Sevilla que representa su crecimiento a la vez que la fuerte caída a causa de la pandemia. Además, se presentan los efectos de la estacionalidad, junto con una muestra del buen ajuste del PIB en Sevilla a partir de los datos obtenidos de las pernoctaciones.

Palabras clave: Gasto, Pernoctaciones, PIB, Turismo, Sevilla

### | ABSTRACT

Seville has undergone a clear evolution in tourism over the last 20 years, due to the growth of various supply and demand indicators that have contributed to achieving this objective. The present study analyze the average daily expenditure both in Seville and Andalusia, showcasing the increasing linear trend of the latter in comparison with the fluctuations exhibited by the capital. Additionally, this work present data about overnight stays and the number of tourists visiting the city while staying in hotels, considering their origins. Finally, a monthly series of overnight stays in Seville has been constructed, illustrating its growth as well as the significant decline due to the pandemic. Furthermore, the effects of seasonality are shown, in addition to a demonstration of the robust fit of the Gross Domestic Product (GDP) in Seville based on the data obtained from overnight stays.

Keywords: Expenditure, Overnight Stays, GDP, Tourism, Seville

## TÍTULO: EL TURISMO COMO FRENO A LA DESPOBLACIÓN EN EL ÁMBITO RURAL: DIRECCIONES PARA EL FUTURO

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### | RESUMEN

El turismo es una herramienta clave para abordar la despoblación en áreas rurales proporcionando oportunidades económicas, generación de empleo y desarrollo de pequeñas y medianas empresas. Sin embargo, la despoblación plantea desafíos para el turismo, como la falta de servicios e infraestructuras, de inversión y la promoción limitada. El objetivo de esta investigación es realizar un análisis del turismo en la lucha contra la despoblación en el medio rural partiendo de una revisión de literatura y de los datos estadísticos disponibles. Para ello, se ha llevado a cabo una revisión exhaustiva de la literatura existente mediante la aplicación Tree of Science, Vosviewer y Biblioshiny. Los resultados obtenidos indican términos como la accesibilidad, la resiliencia, el turismo de naturaleza, sostenibilidad turística, parques nacionales. Como conclusión es necesario implementar políticas que fomenten el desarrollo turístico y combatan la despoblación, invirtiendo en infraestructuras, promoviendo la formación en habilidades turísticas y fortaleciendo la cooperación público-privada.

Palabras clave: Turismo, Despoblación, Políticas, Desarrollo económico, Sostenibilidad

### | ABSTRACT

Tourism is a key tool to address depopulation in rural areas by providing economic opportunities, employment generation and small and medium enterprise development. However, depopulation poses challenges for tourism, such as lack of services and infrastructure, lack of investment and limited promotion. The aim of this research is to carry out an analysis of tourism in the fight against depopulation in rural areas based on a literature review and available statistical data. To this end, an exhaustive review of the existing literature has been carried out using the Tree of Science, Vosviewer and Biblioshiny applications. The results obtained indicate terms such as accessibility, resilience, nature tourism, tourism sustainability, national parks. In conclusion, it is necessary to implement policies that encourage tourism development and combat depopulation, investing in infrastructure, promoting training in tourism skills and strengthening public-private cooperation.

Keywords: Tourism, Depopulation, Policies, Economic development, Sustainability

## MOTIVACIONES DE LOS TURISTAS PARA LA ASISTENCIA A ESPECTÁCULOS FLAMENCOS

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### | RESUMEN

La relación entre motivación y satisfacción en el turismo ha sido ampliamente estudiada pero continúa aportando resultados contradictorios. El presente estudio trata de contribuir a la aportación de conocimiento dentro de un sector del turismo cultural y patrimonial, como es el caso del flamenco. El objetivo del trabajo es integrar en un modelo estructural las variables motivación, satisfacción, intención de volver a asistir a un espectáculo flamenco e intención de recomendar esta experiencia. Para ello se ha utilizado una muestra de 364 turistas que asistieron a diversos tablaos flamencos en la ciudad de Sevilla. Los resultados permiten afirmar que la motivación hedónica es la única motivación que influye en la satisfacción de los turistas para vivir una experiencia de flamenco. Dicha motivación, influye en la intención de volver a asistir a espectáculos flamencos y en la intención de recomendar esta experiencia. Los resultados permiten aportar una serie de importantes implicaciones teóricas y prácticas para el turismo flamenco.

Palabras clave: Flamenco, Turismo, Motivación, Satisfacción, Comportamiento.

### | ABSTRACT

The relationship between motivation and satisfaction in tourism has been widely studied but continues to provide contradictory results. The present study tries to contribute to the contribution of knowledge within a sector of cultural and heritage tourism, as is the case of flamenco. The aim of the study is to integrate in a structural model the variables motivation, satisfaction, intention to attend a flamenco show again and intention to recommend this experience. For this purpose, a sample of 364 tourists who attended various flamenco tablaos in the city of Seville was used. The results allow us to affirm that hedonic motivation is the only motivation that influences the satisfaction of tourists to live a flamenco experience. This motivation influences the intention to attend flamenco shows again and the intention to recommend this experience. The results provide a number of important theoretical and practical implications for flamenco tourism.

Keywords: Flamenco, Tourism, Motivation, Satisfaction, Behaviour.

## “ATRIBUTOS CLAVE DE LAS CIUDADES PATRIMONIO PARA LA ELECCIÓN DEL TURISMO IDIOMÁTICO. EL CASO DE CÓRDOBA, ESPAÑA”

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### | RESUMEN

El trabajo que se presenta trata de analizar cómo los atributos de las ciudades Patrimonio de la Humanidad se ha de completar con otros factores de su oferta cultural para atraer al turismo idiomático. En concreto, se enfoca en el caso del estudiante Erasmus, que inicia su experiencia en Córdoba a través de la inmersión con un curso de español complementado con una serie de actividades culturales. Metodológicamente se realiza un análisis exploratorio a partir de los datos de una encuesta realizada en el segundo semestre del curso 22-23. Se concluye que Córdoba, ciudad Patrimonio de la Humanidad complementa su oferta a través de su hospitalidad, nivel de precios, calidad de su sistema educativo, clima y amplia oferta cultural. A esto hay que añadir, las menciones de la ciudad como patrimonio natural.

Palabras clave: ciudades patrimonio, Córdoba, turismo español, turismo idiomático.

### | ABSTRACT

This paper aims to analyse how the attributes of World Heritage Cities must be complemented with other factors of their cultural offer in order to attract language tourism. Specifically, it focuses on the case of Erasmus students, who begin their experience in Cordoba through immersion in the city with a Spanish course for foreigners. These courses are complemented by a series of cultural activities. Methodologically, an exploratory analysis uses data from a survey conducted on the students in the second semester of the 22-23 academic year. It is concluded that Cordoba, a World Heritage city, complements its offer through its hospitality, price level, quality of its educational system, climate and a wide range of cultural activities. To this must be added the mentions that the city has in relation to its natural heritage.

Keywords: heritage cities, Cordoba, Spanish tourism, language tourism, language tourism.

## FACTORES DE ÉXITO DE LA EXPERIENCIA TURÍSTICA EN LOS HOTELES-BALNEARIO PORTUGUESES: UNA APROXIMACIÓN A SU ESTUDIO A TRAVÉS DE LAS RESEÑAS ONLINE

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### | RESUMEN

La búsqueda del bienestar se ha convertido en una motivación turística relevante, donde el turismo termal tiene un papel fundamental, entendido como el conjunto de actividades relacionadas con el uso terapéutico de las aguas mineromedicinales. El aumento de su oferta y demanda ha provocado un incremento de la competencia, por lo que los hoteles termales han de esforzarse por comprender mejor a su cliente para una mayor satisfacción. El objetivo de este estudio se centra en analizar los factores que éxito que potencian la experiencia turística en los hoteles-balenario a través del análisis de las reseñas online que los usuarios de estas instalaciones registraron en Booking. A través de un análisis cualitativo de contenido de los comentarios positivos recopilados a partir de una muestra de 10 hoteles-balneario de Portugal, los resultados muestran que la calidad del desayuno, las piscinas, la ubicación y el personal del hotel son los elementos más valorados.

Palabras clave: Hoteles-balneario, reseñas online, contenido generado por el usuario (UGC), experiencia turística, marketing turístico.

## | ABSTRACT

The search for wellness has become a relevant tourist motivation, where thermal tourism plays a fundamental role, understood as the set of activities related to the therapeutic use of mineral-medicinal waters. The increase in supply and demand has led to an intensified competition, so that thermal hotels have to make an effort to better understand their clients in order to achieve greater satisfaction. The aim of this study focuses on analysing the success factors that enhance the tourist experience in spa hotels through the analysis of the online reviews that users of these facilities registered in Booking. Using a qualitative content analysis of the positive comments collected from a sample of 10 spa hotels in Portugal, the results show that the quality of the breakfast, the pools, the location and the hotel staff are the most highly rated elements.

Keywords: thermal hotels, online reviews, user-generated content (UGC), tourism experience, tourism marketing.

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## UNA APROXIMACIÓN AL PERFIL DEL TURISTA DE EVENTOS RELIGIOSOS. EL CASO DE LAS JORNADAS MUNDIALES DE LA JUVENTUD

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### | RESUMEN

Los eventos religiosos constituyen una parte esencial de la sociedad, siendo una actividad que todavía se continúa practicando en la actualidad. Esto ha generado que los eventos religiosos se conviertan en recursos turísticos relevantes para los destinos y en una de las formas de turismo religioso con mayor expansión. A pesar de esto, falta mayor información sobre las características e intereses de los participantes de eventos religiosos. El propósito de este estudio consiste en delinear las características y motivaciones de los individuos que participan en estos actos. Para alcanzar este objetivo, se aplicó una encuesta online durante las Jornadas Mundiales de la Juventud (JMJ). Con este método fueron obtenidos los datos de 234 participantes. Los resultados obtenidos indican que las personas asisten a eventos religiosos motivadas principalmente por vivir una experiencia religiosa única y por alcanzar un mayor crecimiento espiritual, y que estas motivaciones difieren en función de variables sociodemográficas.

Palabras clave: turismo religioso, evento religioso, motivación turística, marketing turístico, gestión de destinos.

## | ABSTRACT

Religious events are an essential part of society, being an activity that is still practiced today. This has generated that religious events have become relevant tourism resources for destinations and one of the most expanding forms of religious tourism. Despite this, there is a lack of information on the characteristics and interests of the participants of religious events. The purpose of this study is to delineate the characteristics and motivations of the individuals who participate in these events. To achieve this objective, an online survey was applied during the World Youth Days (WYD). This method was used to obtain data from 234 participants. The results obtained indicate that people attend religious events mainly motivated by living a unique religious experience and achieving greater spiritual growth, and that these motivations differ according to sociodemographic variables.

Keywords: religious tourism, religious event, tourism motivation, tourism marketing, destination management.

## AGRADECIMIENTOS

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## ¿ES VIABLE UNA RELACIÓN ENTRE EL TURISMO Y LA AGRICULTURA EN LA PROVINCIA DE ALMERÍA?

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### | RESUMEN

La provincia de Almería se caracteriza por tres elementos distintivos: el mar de plástico, el Mare Nostrum y el sol. Estos elementos han impulsado el desarrollo de la agricultura intensiva y el turismo de sol y playa. Sin embargo, se debe ver una preocupación por la competencia de recursos existente entre ellos. Este estudio quiere analizar la evolución reciente de ambos sectores. Para ello, se ha realizado primeramente un análisis DAFO de cada uno de estos elementos, para a posteriori realizar y presentar una entrevista con Dolores Gómez, gerente de Clisol, una empresa que cultiva bajo plástico y atrae turismo al área gracias a su forma de actuar. Si el desarrollo económico de Almería se basa en la interrelación de la agricultura intensiva y el turismo, tenemos la necesidad de abordar retos para su sostenibilidad.

Palabras clave: Agricultura intensiva, invernaderos, plástico, turismo, urbanismo.

### | ABSTRACT

The province of Almería is characterized by three distinctive elements: the sea of plastic, the Mare Nostrum, and the sun. These elements have driven the development of intensive agriculture and sun-and-beach tourism. However, concerns arise regarding the competition for resources between them. This study aims to analyze the recent evolution of both sectors. Firstly, a SWOT analysis has been conducted for each of these elements, followed by the execution and presentation of an interview with Dolores Gómez, the manager of Clisol, a company that cultivates under plastic and attracts tourism to the area through its practices. If the economic development of Almería is based on the interrelation of intensive agriculture and tourism, there is a need to address challenges for its sustainability.

Keywords: Intensive agriculture, greenhouses, plastic, tourism, urban planning.

## LA INTENCIÓN DE VISITAR ECUADOR POR PARTE DE LOS TURISTAS ESPAÑOLES

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### | RESUMEN

Para la elección de un destino turístico intervienen factores que actúan como un conjunto de motivaciones que influyen de forma crucial en la toma de decisiones del viajero a la hora de seleccionar un lugar. El objetivo general de esta investigación es analizar la intención de visita a Ecuador de parte de los turistas españoles. El enfoque metodológico es cuantitativo; para la recolección de los datos se utilizó la encuesta con apoyo de un cuestionario a 120 sujetos, los datos fueron analizados utilizando la estadística descriptiva y el paquete estadístico SPSS. Como conclusiones principales resultó que la intención de visita a Ecuador por parte de los turistas españoles está formada por las motivaciones push (factores de empuje) y las motivaciones pull (factores de atracción), riesgo percibido (factor delincencial), resultando las de tipo pull predominantes.

Palabras clave: Intención de visita a Ecuador, Turistas españoles, Motivaciones push y pull, Riesgo percibido.

### | ABSTRACT

The choice of a tourist destination involves factors that influence the traveler's decision making, due to a set of motivations that are crucial when selecting a destination. The general objective of this research is to analyze the intention to visit Ecuador on the part of Spanish tourists who wish to visit the country. The methodological approach is quantitative (hypothetical-deductive); for data collection a survey was used with the support of a structured questionnaire containing 33 questions applied collectively to 120 subjects, the data were analyzed using descriptive statistics and the SPSS statistical package causal comparative which deals with the exploration of simple relationships between variables without manipulating the 3 independent variables. The main conclusions were that: The intention to visit Ecuador by Spanish tourists is formed by push motivations (push factors) and pull motivations (pull factors), perceived risk (delinquent factor), with the pull type being predominant.

Keywords: Intention to visit Ecuador, Spanish tourists, Push and pull motivations, Perceived risk.

## LA ADOPCIÓN DE TECNOLOGÍAS RELACIONADAS CON EL METAVERSO EN EMPRESAS TURÍSTICAS

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### | RESUMEN

La industria turística se ha visto obligada a desarrollar innovaciones tecnológicas necesarias para mantener su competitividad y ofrecer un servicio turístico atractivo para los clientes. El metaverso irrumpe como tecnología emergente en muchos sectores y que actualmente está empezando a usarse en el sector turístico, siendo de momento una incógnita su desarrollo. Para averiguar qué factores influyen en la adopción de esta tecnología por parte de las empresas turísticas se ha llevado a cabo una investigación en base al marco TOE (Technology-Organization-Environment) sobre una muestra de 278 empresas turísticas españolas. Los resultados indican que los factores más influyentes en la adopción eran la competencia tecnológica, la ventaja relativa, el conocimiento de los tomadores de decisiones, el apoyo de la alta dirección y la presión competitiva. Se presentan importantes implicaciones teóricas y de gestión para el futuro del sector.

Palabras clave: Metaverso, Turismo, Empresas turísticas, Adopción de tecnología, Marco TOE

### | ABSTRACT

The tourism industry has been forced to develop the technological innovations necessary to maintain its competitiveness and offer an attractive tourist service to customers. The metaverse is emerging as an emerging technology in many sectors and is currently beginning to be used in the tourism sector, although its development is still unknown. In order to find out what factors influence the adoption of this technology by tourism companies, research has been carried out based on the TOE (Technology-Organization-Environment) framework on a sample of 178 Spanish tourism companies. The results indicate that the most influential factors in adoption were technological competence, relative advantage, knowledge of decision-makers, top management support and competitive pressure. Important theoretical and managerial implications for the future of the industry are presented.

Keywords: Metaverso, Tourism, Tourism companies, Technology adoption, TOE Framework

## O MARKETING DE INFLUÊNCIA ENQUANTO ESTRATÉGIA DE COMUNICAÇÃO NO SETOR HOTELEIRO: O ESTUDO DE CASO DO SETOR HOTELEIRO

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### | ABSTRACT

In an era in which the Internet and its use prevails, various entities do not neglect the potential that the first offers. Namely, the hospitality industry, bets on social networks to present its services and captivate audiences. One of the communication strategies that hotels resort to is, therefore, influencer marketing, taking advantage of features such as the visibility and notoriety of digital influencers, to communicate their brand in a positive and appealing way. The general objective of this study is based on the understanding and analysis of the way in which hotel units' resort to influencer marketing, namely the visibility and notoriety of influencers, as a communication strategy that increases the notoriety of their brand, attracts customers, and find out if it promotes engagement. Methodologically, the interview survey of three individuals responsible for the communication of the hotel units was used to achieve the objectives of the study. From the results achieved, we were able to see that all the hotels resort to influencer marketing and achieve positive results.

Keywords: Hospitality; Influencer Marketing; Influencers; Engagement.

## WHAT ROLE PLAYS GEOPARKS IMPROVING SENIOR TOURISTS HEALTH AND WELLBEING

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### | ABSTRACT

In recent years geoparks, helped by governmental policies, have become tourist destinations especially among senior visitors. The paper aimed to analyze whether geoparks contribute to improving the health of tourists older than 65 years and what were their main motives to visit geoparks. The data were collected from 398 senior tourists who visited the Villuerca- Ibores-Jara Geopark (Spain) in 2023, presenting our results using SmartPLS version 4. The results showed that senior tourists are very interested in visiting this geopark for psychotherapeutic reasons, given its high environmental and geological interest. In addition, they consider geoparks as spaces where they can socialise, which is beneficial considering the isolation that many often experience during the year. These findings are highly relevant for public authorities to protect, maintain and promote geoparks among senior tourists.

Keywords: Senior tourism, health and well-being, environmental and geological motivation, psycho-therapeutic motivation, tourist attraction.

## FORMULATING AND VERIFYING A TRUST METRIC FOR ONLINE HOTEL SERVICE REVIEWS

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### | ABSTRACT

Online appraisals of hotel services instil confidence in prospective customers by providing valuable information about service providers and influencing their purchase decisions. Therefore, advancing research on the trust concept of online assessments is crucial. This study aims to construct a comprehensive trust scale to measure trust in online hotel service reviews. Additionally, it seeks to assess the impact of trust in online reviews on hotel service purchasing decisions. Through an exploratory and descriptive approach, the scale comprises eight primary factors exhibiting solid psychometric properties. The development and validation of this scale constitute the direct contribution of this research, facilitating future investigations into trust-related aspects of online hotel service evaluations and their influence on purchase decisions.

Keywords: Trust in online reviews, Purchase decisions, Hotel services.

## WINE TOURISM AS A CATALYST FOR SUSTAINABLE PERFORMANCE: THE MEDIATING ROLE OF CORPORATE LEGITIMACY AND GREEN INNOVATION

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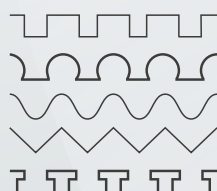
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### | ABSTRACT

This research focuses on analysing the impact of Wine Tourism (WT) development on the Sustainable Performance (SP) of Spanish wineries, as well as the mediating effect of Corporate Social Legitimacy (CSL) and Green Innovation (GI) on this link. In addition, age, size and membership in a Protected Designation of Origin (PDO) are introduced as control variables to increase the precision of the cause-effect relationships examined. The study proposes a conceptual model based on previous studies, which is tested using structural equations (PLS-SEM) with data collected from 196 Spanish wineries between September 2022 and January 2023. The findings of the research reveal the existence of a positive and significant relationship between the development of WT and the SP of Spanish wineries, as well as the partial mediation of CSL and GI in this linkage. The uniqueness and significance of this study can be attributed to several crucial factors. First, it enhances the understanding and knowledge regarding the advantages associated with WT development. Second, no prior research has conducted a comprehensive study on the WT development as a catalyst for economic, social, and environmental outcomes within the context of Spanish wineries. Third, to the best of the authors' knowledge, no previous study has simultaneously analysed the mediating role of CSL and GI as mediators in the relationship between WT development and the SP of wineries.

Keywords: Wine Tourism, Sustainable Performance, Corporate Social Legitimacy, Green Innovation, Wine industry, Spain.



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