

V International Week

4TH – 8TH April 2022



Organized by:
School of Economics and Business



Universidad
Zaragoza

1542



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1. CONTENT ON THE SESSIONS: REGULAR COURSES

MONDAY 4TH OF APRIL 2022

17:00- 19:00 Contabilidad directiva

Guest: Frank Kalenberg, Berlin School of Economics and Law- Germany

Classroom: M-2, Campus Gran Vía

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

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

El contenido de la clase consiste, por una parte, en la explicación y análisis de esta idea principal (fundamento teórico), y por otra parte, en el proceso de asignación de costes por el modelo ABC, a través de un caso práctico simplificado, comparándolo con la asignación de costes en los sistemas tradicionales.

19:00-21:00 Sistemas de información y bases de datos

Guest: Elena Falletti, Università Carlo Cattaneo-LIUC – Italy

Classroom: 22, Campus Río Ebro

Do AI algorithms know us better than we do?

Artificial intelligence is a fact with which people are dealing every day. AI algorithms influence a lot of personal choices, for instance, purchasing choices (Amazon), behaviors (social networks, entertainment platforms), existential decisions, (dating platforms), and so on.

By profiling people's behaviours through personal data, AI algorithms unconsciously, but softly, suggest personal choices stimulating conformist behaviours and sheltering each individual in a sort of personal comfort zone. Indeed, AI algorithms tend to confirm personal choices, since they have learned to predict such attitudes from personal data processing.

The aim of this proposal is to show what remedies are available to users of digital platforms to defend their own rights against the AI algorithms intrusiveness.



19:00-21:00 Contabilidad directiva/ Management accounting

Guest: Frank Kalenberg, Berlin School of Economics and Law- Germany

Classroom: 12, Campus Gran Vía

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TUESDAY 5TH OF APRIL 2022

9:00-11:00 – Sistema monetario internacional

Guest: Kamil Kowalski, University of Lodz-Poland

Classroom: 21, Campus Gran Vía

European debt crisis: premises, course, and lessons learned

The global financial crisis ignited the European debt crisis, which seriously impacted the economic policies of the majority of EU states. The crisis transmitted by several channels resulted in the loss of competitiveness of southern European countries. As a result, they challenged serious problems in auctioning their bonds. In the lecture, I show the economic context and the course of action between 2007-2014. I refer to the economic measures applied to counteract the effects of the economic crisis. Deflationary policy and depreciation of local currency policy are compared. In the final part, I assess the usefulness of conducting sovereign monetary policy in the perspective of financial turmoil.

9:00-11:00 Gestion Medioambiental

Guest: Aleksandra Laskowska-Rutkowska, Lazarski University-Poland

Classroom: 23, Campus Gran Vía

Circular economy and supply chain management

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

11:00- 13:00 Human Resources Management

Guest: Monika Huesmann Berlin School of Economics and Law- Germany

Classroom: 21, Campus Gran Vía

Flexible Working Arrangements in Leadership

Flexible working models are attractive for many managers. Employers are increasingly contemplating strategies to offer such models. Nevertheless, the research regarding how models can be implemented and how they will operate within the context of an organisation is still insufficient in Germany. The Flexship project therefore examined the attitudes of managers regarding these models as well as specific experiences from users and their workplace



11:00- 13:00 – Política económica/ Economic policy

Guest: Renata Orłowska and Krystyna Zoladkiewicz, University of Gdansk- Poland

Does Business need the World Trade Organization (WTO)? Multilateral trading system, WTO rules and functions

The WTO (established in 1995) was built upon the General Agreement on Trade and Tariffs (GATT, signed in 1948). It plays a unique role as the global rules-based anchor that makes trade relations fairer and more predictable. One of the challenges confronting WTO is to enhance liberal trade policies as a means to economic growth and progress. A multilateral trading system based on open markets, non-discrimination, and transparency in international trade, is essential to foster the world economy. Much of this was achieved through reciprocal multilateral negotiations (trade rounds). However, the global economic crisis, the fiasco of the Doha Round, the Covid-19 crisis, and recent protectionist tendencies revealed some deficiencies within the WTO system. Among significant weaknesses drawing attention are:

- Difficulties in resisting protectionist pressures
- The issue of efficiency of the WTO system for the actual “traders/business” the point of universal membership.
- It proves the need for the reform of the WTO.

15:00-17:00: Human resources Management

Guest: Monika Huesmann and Sabine Bacouel

15:00- 17:00 Commercial Law

Guest: Giorgos Christonakis, HWR Berlin- Germany

Classroom: 13-A, Campus Gran Vía

Multinational Enterprises in Law & Regulation

The lecture introduces into a novel area of legal scholarship, namely the internationalisation and related global institutionalization of the business organization of Multinational Enterprises (MNE) whose activities have increasingly become subject to various normative forms of regulation at national, regional and multilateral levels. The lecture deals firstly with MNE as a phenomenon of overlapping systems of regulation on economic relations, by explaining extraterritorial coverage on MNEs and presenting the interdisciplinary account of the various techniques used to regulate MNE. Moreover, it considers against this background the effects of corporate self-regulation in sustainability governance upon the development of the legal order in this area of mainstream international business approaches with specific reference to the emerging extraterritorial supply chains legislation in several countries and at the EU level. Furthermore, controversial policy issues in legal protection against investment risks will be addressed as the most prominent example to explain the current shift in the regulative status of MNE under international law (partial legal subjectivity).



15:00- 17:00 Contabilidad directiva

Guest: Frank Kalenberg, Berlin School of Economics and Law- Germany

Classroom: 17, Campus Gran Vía

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15:00- 17:00 Financial Statements

Guest: Joao Bento, Universidade de Aveiro- Portugal

Classroom: 24, Campus Gran Vía

"Multinational Corporations, Corporate Social Responsibility (CSR), and the Environment"

This lecture presents several economic and environmental issues related to multinational corporations and international business in the world economy.

15:00- 17:00 Gestion Medioambiental

Guest: Aleksandra Laskowska-Rutkowska, Lazarski University-Poland

Classroom: 23, Campus Gran Vía

"Circular economy and supply chain management"

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



17:00- 19:00 Macroeconomics II

Guest: Andrzej Pieczewski University of Lodz-Poland

Classroom: 24, Campus Gran Via

"Behavioral economics: The Kahneman's Fast and Slow Thinking Concept"

Behavioural economics is now becoming a trendy subject in economics departments. Thanks to recent advances in neuroscience, we know more and more about how humans make decisions. The old and prominent concept of homo economicus now has a serious competitor – Daniel Kahneman's concept. Fast and slow thinking concept points two pathways of human brain decision making: conscious (slow) and unconscious (fast). Making hundreds of decisions a day, we rely on habits. Emotions turn out to be stronger than common sense, and human reasoning is fraught with errors called heuristics.

18:30- 20:30 Master in accounting and Finance (Methods)

Guest: Ricardo Rodrigues

Data Analysis – Using fuzzy-set Qualitative Comparative Analysis

Fs-QCA is a data analysis technique based on Boolean algebra that focuses on the membership of elements to a set to identify configurations of conditions leading to the presence and/or the absence of a certain outcome. This lecture will be focused on the benefits of fs-QCA to conduct research and data analysis when data is qualitative, although it can also be used with quantitative data. It's also important to acknowledge that fs-QCA is also helpful in the presence of small samples.

Fs-QCA is gaining popularity among management researchers. Therefore, this is a relevant opportunity to help students gain knowledge on a different approach to data gathering and analysis in the context of Corporate Governance research.

This lecture will cover the following topics:

- o Introduction;
- o Definitions;
- o Steps in the analysis;
- o Software;
- o Some successful examples;
- o Using fs-QCA in the context of corporate governance;
- o References.



17:00- 19:00 Business Innovation and Technological change

Guest: Anna Francesca Pattaro

Classroom: 19, Campus Gran Vía



WEDNESDAY 6TH OF APRIL 2022

9:00-11:00 Microeconomics I

Guest: Joanna Dzialo Lazarski University, Warsaw- Poland

Classroom: 4, Campus Gran Vía

Poland and Spain: a country comparison. Economic and social perspective"

The aim of the lecture is to run a comparative analysis of Poland's and Spain's economies in various aspects, particularly economic and social perspectives. The lecture will start with the general geopolitical and demographic study of both countries. Then the attention will be paid to the economic situation in both states, based on an analysis of key macroeconomic variables, like GDP growth, the inflation rate, the unemployment rate, budget deficit, and public debt. The lecture will also focus on the comparison of some subjective measures of well-being of the society (quality of life), like job satisfaction, satisfaction with time use, self-perceived health, satisfaction with personal relationships, etc. Finally, the lecture will provide some info about tourist attractions in Poland.

9:00-11:00 Inglés para marketing

Guest: Prof.Dr. Wolfram Schönfelder, Augsburg University of Applied Sciences- Germany

Classroom: 10, Campus Río Ebro

Voice Work

The use of spoken language in business is more often than not key to success or failure. To show how we may exploit the abilities of this personal instrument - our voice – effectively, is the aim of this workshop.

9:00-11:00 and 13:00-15:00 Financial Management Accounting

Guests: Friedrich Sulzer, FH Joanneum University of Applied Sciences- Austria

Classroom: M-1, Campus Gran Vía

Event Study Methodology

Event studies aim to measure the effect of company-specific events on the capital market. Events are based on new information that is available to all market participants at the same time and is immediately absorbed by the capital market. Event studies have a long tradition in capital market research. The modern event study methodology as a tool for calculating abnormal returns is based on the work of Fama et al. ("The adjustment of stock prices to new information") from 1969. Fama distinguishes between a weak, semi-strong and strong form of information efficiency in the capital markets. According to the semi-strong form of the market efficiency hypothesis, a capital market is efficient if all information available on the market is immediately reflected in the security prices. Stock prices already reflect all publicly available information, so neither technical analysis nor fundamental analysis is able to generate abnormal returns. Consequently, this form of information efficiency is the premise for event studies based on the assumption of efficient information processing.



The main task of the return analysis of an event study is to determine changes in value, which are called abnormal returns. The calculation of the abnormal return (AR_{it}) for the event to be investigated results from the difference between the observed return (R_{it}) and expected return (E(R_{it})) of the company's share:

$$AR_{it} = R_{it} - E(R_{it})$$

To determine the expected return of the shares, a variety of economic and statistical models exists in literature. Event studies can also be used to quantify significant deviations between observed and expected trading volume. The trading volume analysis available for this purpose is based on the same methodological principles as the return analysis.

The method of regression analysis used in the market model places certain requirements on the data in order to obtain the best unbiased estimator of the model parameters and significant test results. These requirements include the condition that the data is normally distributed, autocorrelation-free, and homoscedastic. Various test procedures are available to check the model requirements.

A central task of event studies is to check whether the abnormal returns or trading volumes are significant. Statistical significance is checked by means of statistical tests, for which parametric and non-parametric methods are available.

In summary, the following contents are dealt with in the lecture:

1. Methodological basics of event studies
2. Models for determining abnormal returns and abnormal trading volumes
3. Examination of model requirements
4. Verification of statistical significance
5. Case study

11:00- 13:00 and 13:00-15:00 Management Accounting

Guest: Ulf Diefenbach, Berlin School of Economics and Law-Germany

Classroom: M-1, Campus Gran Vía and INFO 1 Campus Gran Vía

"Introduction to Activity-based costing (ABC)"

Activity-based costing is a cost allocation system that aims to use mainly cause-and-effect cost allocations. In the first stage, significant activities are identified, and indirect (overhead) costs are assigned to activity cost centers (or pools) in accordance with the way resources are consumed by the activities. In the second stage, the indirect costs are allocated from each activity cost center to each cost object (i.e. product or service) in proportion to the amount of the activity cost driver consumed by the cost object.



15:00-17:00 Inglés para economistas

Guest: Prof.Dr. Wolfram Schönfelder, Augsburg University of Applied Sciences- Germany

Classroom: 21, Campus Gran Vía

Voice Work

The use of spoken language in business is more often than not key to success or failure. To show how we may exploit the abilities of this personal instrument - our voice – effectively, is the aim of this workshop.

15:00-17:00 Organizational Sociology

Guest: Marion Möhle, Hochschule Esslingen

Classroom: 19, Campus Gran Vía

NEETS are in Need: Strategies of the European Union to Fight Youth Unemployment

The financial crisis 2007/2008, which started in the United States had in the following years a deep impact to employment markets in the European Union. Many people lost their jobs and had been faced with unemployment and exclusion. Among these, young people up to the age of 35 years had been affected very strongly, especially in the Southern member states of the European Union.

Overall unemployment rates of almost 60 percent in Greece and Spain led to hardship and misery of millions of people, especially of those, who did not only find themselves unemployed but without education or training. In the worst years following the financial crisis, almost one fifth of young people was affected by unemployment in the EU.

These so-called NEETS (Not in Education, Employment or Training) came into the focus of the European Union, since there is a strong need to include these young people to the employment market. This is not only necessary to prevent the NEETS from falling into poverty, but as well in order to secure the economic future of the Greece, Spain and other crisis-affected countries and thus of the EU as a whole.

The EU implemented in 2013 a program which is called the Youth Guarantee, which intends to guarantee a job offer to all young people who register with that program. This Youth Guarantee had been reinforced by the European Council and enlarged with accompanying instruments.

17:00- 19:00 International Financial Management

Guest: Farah Iranpour, Hogeschool van Utrech

Classroom: 13-A, Campus Gran Vía

17:00-19:00 Gestion flexible de las organizaciones

Guest: Sarah Wenzel- Stefanie Strauss, Westsächsische Hochschule Zwickau- Germany

How to measure leadership



THURSDAY 7TH OF APRIL 2022

9:00-11:00 and 15:00-17:00 Dirección Comercial II

Guest: Prof. Dr. Pamela Heise, Coburg University of Applied Sciences and Arts- Germany

Classroom: 23, Campus Gran Vía

Crisis Management in Tourism

After being introduced to the economic strength of the tourism industry we will understand better in how far this business is highly vulnerable to crisis situations.

First, we will learn about the economic impacts of the Covid-19 pandemic on the tourism industry. Then, the lectures „Crisis Management in Tourism “will focus on other types of touristic crisis, their dimensions and damaging impacts. Besides this, we will become acquainted with crisis management and marketing strategies, processes and measures which are designed to prevent and to cope with a touristic crisis.

The objectives of the lecture are obtaining an overview of potential crisis, understanding the significance of risks for tourist destinations, explaining the impacts of a crisis and developing management strategies to minimize the negative effects. The learning outcomes can be applied to any other business or industry since the tool kit is applicable to different industries, in touristic contexts.

11:00-13:00 Human Resources Management

Guest: Sabine BACOUÉ, ISC Paris- France

Classroom: M-1, Campus Gran Vía

Impact of culture on International Human Resource Management

The purpose of this lecture is to develop an understanding of how basic HRM may differ across cultures and how MNCs and their employees (expatriates and locals) balance integration and localization. In this context, culture becomes a crucial impact factor. We will explore the special status of the so called “international manager” and the related issues affecting an international assignment to become successful in particular when facing a cultural challenge in people management.

At the end of the lecture the learner will be able to understand HR-issues within diverse cultural contexts. They will be able to recognize various cultural dimension, to identify culturally sensitive or critical incidents in practical cases and to reflect on possible solutions.



17:00-19:00 Excellence and Quality management models

Guest: Pavlina Mihaľová, Comenius University in Bratislava, - Slovak republicá

Classroom: 13-A, Campus Gran Vía

"Responsible consumption and production – a sustainable way of doing business"

Sustainable development is an essential part of the management of the various spheres of social and economic life nowadays, with a significant international impact. Agenda 2030 with defined set of sustainable development goals is clear evidence. The goal n. 12 concerning sustainable consumption and production deals specifically with the issues concerning the business and individual level of responsibility. There are a lot of initiatives, supported on the global (e.g. Agenda 2030), European or national level, which are proposing the steps to be followed in the recent years.

In the interactive lecture/seminar we will try to name what we can, as individual consumers, but also future managers, change and what possibilities we have in our countries (example of Slovakia).



2. UNIVERSITY PRESENTATIONS

2.1. 6TH of April, Classroom M-6

TIME	COUNTRY	UNIVERSITY	NAMES
10:00	Alemania	Hochschule Coburg	Dra. Pamela Heise
10:15	Alemania	HWR Berlin	Frank Kalenberg, Monika Huesmann, Giorgos Christonakis, Ulf Diefenbach
10:30	Alemania	Hochschule Esslingen	Prof. Dr. Marion Möhle, Ben Marx
10:45	Alemania	Westfälische Hochschule Zwickau	Sarah Wenzel, Stefanie Strauss
11:00	Francia	ISC PARIS	Sabine Bacouel Jentjens
11:15	Alemania	Hochschule Augsburg	wolfram schönfelder
11:30	Austria Países	Technikum Joanneum Gmbh Graz	Friedrich Sulzer
11:45	Bajos	Hogeschool van Utrecht	F. Iranpour
12:00	Portugal	Universidade de Aveiro	João Bento
12:30	Polonia	Lazarski University	Aleksandra Laskowska-Rutkowska, Joanna Dzialo

2.2. 7th of April, Classroom M-6

TIME	COUNTRY	UNIVERSITY	NAMES
10:00	Italia	LIUC University	Elena Falletti
10:15	Italia	Università degli studi di Modena e Reggio Emilia	Anna Francesca Pattaro
10:30	Polonia	University of Gdansk	Renata Orłowska, Krystyna Zoladkiewicz
11:00	Polonia	University of Lodz	Andrzej Pieczewski, Kamil Kowalski
11:15	Portugal	Universidade de Lisboa	Ricardo Rodrigues
11:30	Rumanía	Universitatea de Vest din Timisoara	Flavia Miruna SERES



3. SEMINARS AND MEETINGS

- ❖ **WELCOME MEETING ERASMUSPLAY: FROM ERASMUS TO STARTUP**
LOCATION: Salón de Actos, Campus Gran Vía
DATE AND TIME: Monday 4th of April, 12:00

- ❖ **SEMINAR ERASMUSPLAY: ERASMUS ACCOMMODATION**
LOCATION: Salón de Actos, Campus Gran Vía
DATE AND TIME: Monday 4th of April, 13:30

- ❖ **BROWNBAG SEMINAR**
LOCATION: Classroom M-5, Campus Gran Vía
DATE AND TIME: Tuesday 5th April, 10:00-12:00 and 16:00-17:30

- ❖ **BROWNBAG SEMINAR**
LOCATION: Sala reuniones Aula Magna, Campus Gran Vía
DATE AND TIME: Wednesday 6th April, 13:00

- ❖ **IN/OUT STUDENTS MEETING**
LOCATION: Classroom M-5, Campus Gran Vía
DATE AND TIME: Wednesday 6th April, 16:00-18:00

- ❖ **MUSIC AND CODE: FIND A COOL WAY INTO PROGRAMMING WITH SONIC PI**
LOCATION: Salón Actos EINA
DATE AND TIME: Thursday 7th April, 17:00