TESIS DOCTORAL

Gestión Estratégica Sostenible y Agenda 2030: Propuesta ecosistémica con enfoque ecosófico para pymes hoteleras del Cuarto Sector

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DEDICATORIA

Gestión Estratégica Sostenible y Agenda 2030: Propuesta ecosistémica con
enfoque ecosófico para pymes hoteleras del Cuarto Sector

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Dedicatoria

A Laura,
por su infinita amabilidad,
generosidad, entrega y tiempo.
Por saber transmitir, formar,
acompañar y motivar
con respeto y empatía.

A Francisco,
"porque sos mi amor, mi cómplice y todo".
Por saber ser y saber estar.

A mis padres, Francisco y Ernestina,
quienes siempre me acompañan
a pesar de sus ausencias.
Por saber enseñarme todo lo que soy.

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Gestión Estratégica Sostenible y Agenda 2030: Propuesta ecosistémica con enfoque ecosófico para pymes hoteleras del Cuarto Sector

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A todos ellos, les deseo lo mejor. Gracias por acompañarme y por estar ahí.

RESUMEN

Resumen

Cuando se cumple el quinto aniversario de la Declaración de la Agenda 2030 de Naciones Unidas para el Desarrollo Sostenible (A2030), el sector turístico -responsable de más del 10% del Producto Interior Bruto (PIB) mundial- no cuenta con un modelo de gestión sostenible accesible y de código abierto que le permita contribuir a los Objetivos de Desarrollo Sostenible de las Naciones Unidas (ODSs).

Apenas quedan diez años para lograrlos y, a pesar de que han surgido numerosas iniciativas internacionales que promueven un cambio del modelo económico dominante -basado en el crecimiento continuo del PIB- por otro modelo que se desarrolle dentro de los límites planetarios y esté centrado en el bienestar de las personas y en el planeta, aún queda mucho por hacer. Ante la resistencia mayoritaria al cambio, algunas empresas innovadoras están abordando conscientemente la transición, asumiendo números retos y desafíos en esa transformación orientada a priorizar el bienestar individual, la prosperidad social y los límites ecológicos al crecimiento económico. Son las conocidas como las empresas del Cuarto Sector (4S), cuya clave está en que desarrollan un modelo de negocio alineado estratégicamente con un propósito más allá del puro beneficio económico para crear empresas que generen un triple impacto positivo en la economía, en la sociedad y en el planeta. Si bien el 4S engloba organizaciones del sector público, sector privado y tercer sector, esta tesis se centra únicamente en el sector privado, y dentro de éste, en las pymes hoteleras.

Para poder avanzar en la contribución a la A2030 y realizar ese triple impacto positivo, las pymes hoteleras del 4S (PH4S) deben transformar su

propósito en políticas de sostenibilidad que estén basadas en valores universales que profundicen en las interrelaciones individuo-sociedad-planeta. El ensayo "Las Tres Ecologías" (Guattari, 1989) proporciona enfoque teórico para reflexionar sobre qué valores para la sostenibilidad están implícitos en el Propósito de las PH4S. Asimismo, la interrelación entre las ecologías Mental, Social y Ambiental facilita la reflexión holística sobre los valores de la empresa para la sostenibilidad, estableciendo correlación directa entre el Propósito de la empresa y las cinco dimensiones de la A2030 (*People, Peace, Prosperity, Planet* y *Partnership*), aportando así un enfoque ecosófico a la gestión hotelera y, como resultado, a todo el ecosistema empresarial.

Mediante metodologías de investigación cualitativa consistentes en entrevistas en profundidad y en debates de *Focus Group* en el que participaron expertos del Cuarto Sector, así como directivos y *stakeholders* de la PH4S objeto de estudio, se profundizó, en primer lugar, en los retos y desafíos que afrontan las pymes del 4S de cara a la A2030. A partir de ahí, se identificaron los valores ecosóficos para la sostenibilidad que les motivan a crear beneficios económicos, sociales y ambientales. Finalmente, se desarrolló -con enfoque de *stakeholders* y de cadena de valor- la propuesta de modelo de Gestión Estratégica Sostenible (MGES) para PH4S. Las investigaciones publicadas en los tres artículos -que constituyen la parte central de esta tesis doctoral- constituyen una aportación novedosa e inédita y vienen a llenar el vacío existente en la literatura académica de las ciencias sociales y la gestión empresarial. Además de las contribuciones académicas, estos trabajos proporcionan implicaciones prácticas de utilidad al desarrollar una propuesta ecosistémica de MGES que incluye cuatro Ejes Estratégicos de Gestión y diez Principios Éticos de Actuación para que las PH4S puedan avanzar de forma significativa hacia la A2030 y contribuir al bienestar de las personas, la comunidad y el planeta.

La contribución de esta Tesis es triple: (1) identificar los retos y desafíos que afrontan las pymes del 4S para avanzar hacia la A2030; (2) explicitar los valores ecosóficos relacionados con las cinco áreas de los ODSs que permitan transformar el propósito en avances en las cinco áreas de la A2030: y (3) desarrollar una propuesta ecosistémica de MGES que permita a las PH4S contribuir de forma efectiva a los ODSs. La Figura 1 representa la síntesis de esta tesis doctoral.

ABSTRACT

Gestión Estratégica Sostenible y Agenda 2030: Propuesta ecosistémica con enfoque ecosófico para pymes hoteleras del Cuarto Sector

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Abstract

As the fifth anniversary of the Declaration of the 2030 Agenda of the United Nations for Sustainable Development (UN2030A) approaches, the tourism sector -responsible for more than 10% of the world's Gross Domestic Product (GDP)- does not have an affordable, open-source, sustainable management model that would enable them to contribute to the United Nations Sustainable Development Goals (SDGs).

There are merely ten years left to achieve them and, even though multiple international initiatives have emerged fostering a change from the dominant economic model -based on continuous GDP growth- to another model that evolves within planetary limits and is focused on the wellbeing of people and planet, significant progress still needs to be addressed. In opposition to the mainstream resistance to change, some innovative companies are consciously undertaking a transition on their own, taking on several challenges in that transformation to prioritize individual wellbeing, social prosperity, and ecological limits to mere economic growth. These are the so-called Fourth Sector (4S) companies, whose strength lies in developing business models strategically aligned with a Purpose beyond pure economic profit to create companies that generate a Triple Bottom Line (3BL) positive impact on the economy, society, and the planet. Although 4S includes organizations from the public sector, private sector, and third sector, this thesis focuses only on the private sector and, within the latter, on Small and Medium-sized companies in the hotel industry (4S-SM-HCs).

The 4S-SM-HCs need to transform their Purpose into sustainability policies based on universal values that deepen the individual-society-planet

interdependencies to achieve this triple positive impact and advance in contributing to the UN2030A. "The Three Ecologies" essay (Guattari, 1989) provides a theoretical approach to reflect on which values for sustainability are underlying the Purpose of the 4S-SM-HCs under study. It also procures direct interrelations between the Mental, Social and Environmental ecologies, generating holistic reflections on corporate Values for sustainability, and facilitating to set direct correlations between the Purpose of the company and the five dimensions of the UN2030A (People, Peace, Prosperity, Planet, and Partnership), bringing an ecosophic approach to hotel management and, as a result, to the entire business ecosystem.

Using qualitative research methodologies consisting of in-depth interviews and Focus Group discussions involving experts from the Fourth Sector and managers and stakeholders from the 4S-SM-HC under study, the first step was to look in-depth at the challenges 4S-SM-HCs are facing concerning the UN2030A. The ecosophical values that encourage them to create economic, social, and environmental benefits were identified, and finally, the proposal of the Sustainable Strategic Management Model (SSMM) for the 4S-SM-HCs was developed, with stakeholders and value-chain approach. The findings presented in the three papers -which constitute the core of this doctoral thesis- represent an innovative and new contribution and contribute to filling the gap in the social sciences and business management academic literature. In addition to the academic contributions, these papers provide practical implications in developing an ecosystemic approach to 4S-SM-HCs that includes four Management Strategic Axes and develops ten Principles of Ethical Performance (PEP) so that the 4S-SM-HCs can move significantly towards the UN2030A and, therefore, contribute to the wellbeing of people, the community and the planet.

The contribution of this thesis is threefold: (1) to identify the challenges 4S-SM-HCs are facing in order to advance towards the A2030; (2) to make explicit the company's ecosophical Values for sustainability connected to the five areas of the SDGs that allow transforming the Purpose into SDGs achievements; and (3) to develop an ecosystemic proposal of SSMM that allows the 4S-SM-HCs to contribute effectively to the UN2030A. Figure 1 represents the synthesis of this doctoral thesis.

RESUMEN GRÁFICO

Resumen gráfico
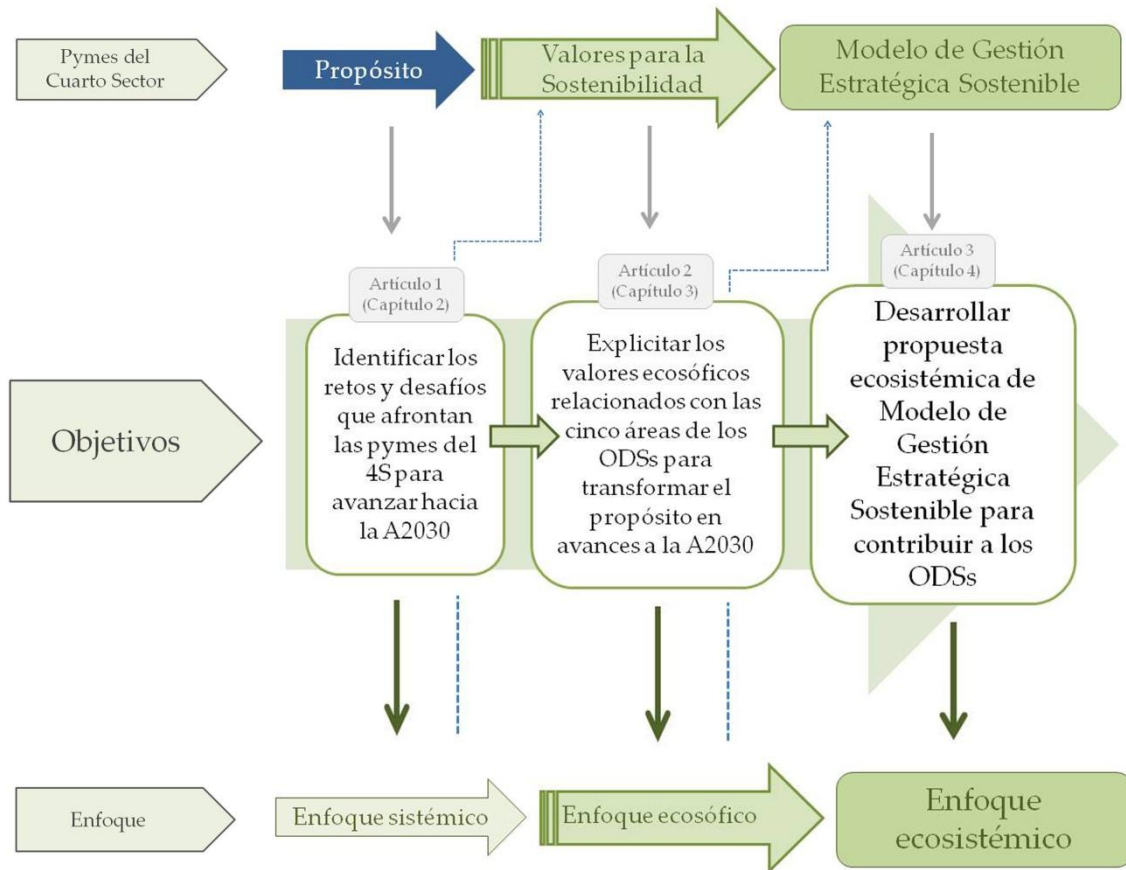
Figura 1: Síntesis de la tesis doctoral que refleja los objetivos de investigación así como la interrelación y correlación existente entre los tres artículos publicados

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Abreviaturas y acrónimos

Ordenadas alfabéticamente

3BL: Triple Bottom Line

4S: Fourth Sector / Cuarto Sector

4S-SM-HC: Fourth Sector, Small and Medium-sized Hotel Company

A2030: Agenda 2030 de Naciones Unidas para el Desarrollo Sostenible

CC: Cambio Climático

CISL: Cambridge Institute for Sustainable Leadership

CST: Certificación para la Sostenibilidad Turística

CSV: Creating Shared Value

CUSP: Center for the Understanding of Sustainable Prosperity

FG: Focus Group discussion

GDP: Gross Domestic Product

GEI: Gases de Efecto Invernadero

GES: Gestión Estratégica Sostenible

GOE: Government-Owned Enterprises

GPI: Genuine Progress Indicator

GSTC: Global Sustainable Tourism Council

HR: Human Resources

IPBES: Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services

IPCC: Intergovernmental Panel on Climate Change

ISEW: Index of Sustainable Economic Welfare

LSF: Living Standards Framework

MGES: Modelo de Gestión Estratégica Sostenible

NESI: New Economy and Social Innovation

NGO: Non-Governmental Organizations

ODSs: Objetivos de Desarrollo Sostenible

OECD: Organization for Economic Co-operation and Development

PEP: Principles of Ethical Performance

PH4S: Pymes hoteleras del Cuarto Sector

PIB: Producto Interior Bruto

QA: Quality Assurance

RRHH: Recursos Humanos

SDGs: Sustainable Development Goals

SEED: Smart Economics for the Environment and human Development

SEGIB: Secretaría General Iberoamericana

SEGITTUR: Sociedad Mercantil Estatal para la Gestión de la Innovación y las Tecnologías Turísticas

SME: Small and Medium-sized enterprise

SOE: State-Owned Enterprise

SPI: Social Progress Index

SRC: Stockholm Resilience Center

SSMM: Sustainable Strategic Management Model

SWI: Sustainable Wellbeing Index

WBCSD: World Business Council for Sustainable Development

WEAll: Wellbeing Economy Alliance

WEGo: Wellbeing Economy Governments

UN2030A: United Nations Agenda 2030 for Sustainable Development

UNEP: United Nations Environment Programme

UNWTO: United Nations World Travel Organization

CAPÍTULO 1

Introducción

1.1. Antecedentes

La humanidad está afrontando ahora una situación inédita en los últimos cien años. La crisis sanitaria, social y económica provocada por la pandemia del virus SARS-CoV-2 viene a sumarse a la crisis climática, retroalimentándose y agravándose entre sí [1,2]. Las graves consecuencias que provoca el incremento de la temperatura media global y su previsible empeoramiento es, en gran medida, producido por las actividades humanas [3,4] e impacta directa y negativamente en la salud de las personas y los ecosistemas [5–14]. El *Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services* (IPBES) señala en su último informe que la crisis climática es un síntoma estructural de una crisis socio-ecológica que daña al planeta y a las sociedades y viene provocada por hacer prevalecer el crecimiento económico al bienestar social [15,16]. El informe "The Limits to Growth" publicado en 1972 alertaba ya del riesgo de llegar a un colapso en cien años, de seguir manteniendo aquel ritmo de crecimiento y de explotación de los recursos naturales [17]. Similar riesgo nos anuncia el *Stockholm Resilience Centre*, y ofrece en su informe "Transformation is feasible" una profunda reflexión más allá del año 2030 y cómo alcanzar los ODSs dentro de los límites planetarios [18].

La A2030 [19] es una gran oportunidad para que la humanidad camine hacia una mejora de las condiciones de vida en la tierra; sin embargo, la complejidad de los retos que plantean los ODSs influye en la lentitud de su avance [20,21]. Pero esto no debe frenarnos, pues debemos asumir la responsabilidad que tenemos la generación actual con las futuras generaciones [22]. Y, para ello, es necesario que se consoliden propuestas surgidas tanto desde la sociedad civil como desde el mundo empresarial y académico que permitan transitar desde el modelo económico actual basado en un crecimiento

continuo e ilimitado, por otro que permita avanzar en firme hacia los ODSs y esté centrado en el bienestar de las personas, respetando los límites planetarios [23–32]. En esa línea el *World Economic Forum*, en su Manifiesto de Davos del presente año 2020, subraya que una empresa no sólo debe medir el retorno de beneficios a sus accionistas, sino también cómo cumple con sus objetivos ambientales, sociales y de gobernanza [33,34], algo que ya Elkington había avanzado en el año 1994 con la difusión del concepto "Triple Bottom Line" (3BL) [35,36].

La importancia de las pymes en la economía es indudable. En los países que forman la Organización para la Cooperación y el Desarrollo Económicos (OCDE) representan más 99% del tejido empresarial [37,38]. Son asimismo responsables de la creación del 70% de los empleos [38], contribuyendo a aliviar la pobreza tanto en los países industrializados como en vías de desarrollo [37], si bien su contribución varía considerablemente de unos países a otros debido a su heterogeneidad [38]. En este contexto, es necesario que el llamado Cuarto Sector (4S) [39,40] cobre mayor protagonismo, dada la relevancia que pueden tener para alcanzar las metas de la A2030 [41], pues son organizaciones del ámbito público, privado y del tercer sector que partiendo de un propósito, construyen su modelo de negocio aunando la viabilidad económica con la generación de impactos sociales y ambientales positivos [42,43].

A pesar de la importancia económica y social de las pymes y el rol relevante que juegan en la sostenibilidad [44,45], existe escasa literatura al respecto del papel que deben jugar las pymes del 4S para contribuir a los ODSs [46], lo que supone un enorme reto para ellas [47]. En consecuencia, esta investigación contribuye a cubrir el vacío existente en esta materia. Esta tesis se centra, por tanto, en el sector privado, y más concretamente, en las pymes del 4S que teniendo un Propósito definido, necesitan concretar su contribución a los ODSs

para avanzar hacia una economía más ética, sostenible y responsable con la vida en la tierra.

1.2. Justificación

La crisis climática, el agotamiento de los recursos naturales, la sexta extinción masiva de especies son sólo algunos de los riesgos que estaremos afrontando en las próximas décadas de la llamada era del Antropoceno [48], además del más que evidente riesgo para la salud de la humanidad y de los ecosistemas [49–51]. El cada vez mayor número de refugiados climáticos [52] y los datos que confirman el aumento de la desigualdad entre las personas con mayor poder adquisitivo y las más pobres continua creciendo, aunque lleva décadas así [53]. Además de esta crisis climática y social que afrontamos, el cambio tecnológico cada vez mayor influye en nuestra desconexión del mundo natural [54], lo cual es además causa de numerosas enfermedades y desórdenes en la salud humana [55–58].

El último informe del *Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services* (IPBES) auspiciado por Naciones Unidas señala que la crisis climática no es sino un síntoma estructural de una crisis socio-ecológica que daña al planeta y a las comunidades y viene dada por hacer prevalecer el crecimiento económico al bienestar social [15,16]. Asimismo, de acuerdo con el *Intergovernamental Panel on Climate Change* (IPCC), el uso masivo de combustibles fósiles como fuente de energía principal han sido el impulsor del crecimiento económico que hemos visto desde hace más de cien años, pero también el causante del cambio climático. Las respuestas que debemos dar al mismo pasan por un modelo basado en el desarrollo sostenible [3].

La declaración en Septiembre de 2015 de la Agenda 2030 de Naciones Unidas y los diecisiete Objetivos de Desarrollo Sostenible y su difusión transversal y prácticamente inmediata entre amplios sectores de la economía

tradicional, así como el nacimiento del llamado Cuarto Sector, pone en evidencia la necesidad de transformación de las empresas hoteleras para adaptarse económica, social y ambientalmente a los nuevos retos que la sociedad en su conjunto demanda e iniciar así la transición hacia una economía más ética, justa y responsable con la vida en la tierra.

Siendo las pymes, como hemos mencionado, las creadoras del 99% del tejido productivo en los países de la OCDE [38], sin embargo no hay aún evidencias de su contribución a la A2030 [46], por lo que es necesario sumar esfuerzos para facilitar su incorporación y superar los retos que los ODSs les plantean. El 4S es un sector en crecimiento y posee el potencial para construir un modelo económico que sirva para mejorar el entorno social y ambiental [59]. Sin embargo, el desarrollo de este 4S es complejo, pues las pymes se enfrentan a numerosos retos y deben superar innumerables obstáculos, dado el actual modelo económico cuyo principal parámetro de medición es el Producto Interior Bruto (PIB) y el crecimiento continuo en la producción de bienes y servicios.

Si bien en la literatura existen varias propuestas de modelos de negocio sostenibles, no hay evidencias de investigaciones previas en el ámbito de las ciencias sociales y la gestión empresarial cuyo objetivo sea crear una propuesta ecosistémica de modelo de Gestión Estratégica Sostenible (MGES) para pymes hoteleras del 4S (PH4S) que haya sido co-creada mediante *social learning*, con enfoque ecosófico y perspectiva de *stakeholders*, aportando así impactos positivos a toda la cadena de valor.

En consecuencia, el desarrollo de herramientas y metodologías de gestión, accesibles a las pymes y de código abierto, facilitará a las PH4S contribuir a los ODS y así, avanzar hacia una economía centrada en el bienestar de las personas,

la comunidad y el planeta, algo a lo que esta propuesta de MGES quiere modestamente contribuir.

1.3. Motivación

El germen de este proyecto de investigación empezó hace más de 15 años, cuando en el 2004 realicé mi primer viaje a Costa Rica. En aquel momento no era consciente que aquel viaje cambió mi vida, pues -más allá de transformar mi perspectiva del turismo-, me enseñó que existen otras formas de viajar, otras maneras de interactuar con la naturaleza, otro tipo de desarrollo de destinos y de gestión de empresas turísticas que, sin abandonar la rentabilidad, sean a la vez respetuosas con las comunidades locales y el planeta. En definitiva, también cambió mi visión al mostrarme que existen formas de vivir más acordes con el *tempo* que marcan las otras formas de vida con las que compartimos la Tierra.

Por entonces, ya había iniciado mi proyecto empresarial, especializado en marketing estratégico para empresas turísticas, e iniciaba mi camino como emprendedora. Como aficionada a la naturaleza y a la práctica deportiva, y sintiendo un profundo amor por los animales, siempre me había llamado la atención el ecoturismo, y año tras año seguí regresando a Costa Rica. Y fue en 2010 cuando decidí estudiar el Máster en Gestión de Turismo Sostenible por la Universidad para la Cooperación Internacional de San José. Este aprendizaje me abrió ventanas de conocimiento, me ayudó a comprender otras cosmovisiones y me regaló la amistad de grandes personas a quienes quiero y admiro.

Aquellas inquietudes, aunque lejanas en el tiempo, siguen estando muy presentes en mi vida personal y profesional y son las mismas que motivaron el inicio de esta investigación en 2015. Siendo consciente de la crisis climática, social y ambiental que vivimos, y con la modesta perspectiva que aporta ser micro-empresaria, siento que debo contribuir -aunque sea mínimamente y dentro de mis limitaciones- a generar en la medida de lo posible un triple

impacto positivo (económico, social y ambiental) y, a transmitir la necesidad de que es posible transformar modelos de negocio tradicionales en modelos de gestión sostenible sin perder rentabilidad y aportando bienestar social y ambiental.

Por todo ello, habiendo detectado la necesidad existente en la pymes hoteleras, y la oportunidad de desarrollo que tiene el Cuarto Sector, esta tesis modestamente pretende en primer lugar, ofrecer un marco teórico ecosófico que invite a la reflexión y, en segundo lugar, facilitar que las pymes hoteleras del Cuarto Sector puedan transitar a modelos de negocio sostenibles que sean a la vez rentables y responsables con nuestro entorno social y ambiental.

1.4. Objetivos

El objetivo principal de esta tesis es:

Desarrollar una propuesta ecosistémica con enfoque ecosófico

de modelo de Gestión Estratégica Sostenible

para facilitar a las pymes hoteleras del Cuarto Sector

su contribución efectiva a los

Objetivos de Desarrollo Sostenible y al

Triple Wellbeing *de las personas, la comunidad y el planeta*

Los objetivos secundarios son los siguientes:

1. **Determinar los retos y desafíos** que deben afrontan las pymes del 4S en su avance hacia los ODSs

2. Plantear un *Engagement Ecosystem* **con enfoque sistémico** que permita a las pymes del 4S hacer contribuciones efectivas a los ODSs

3. Proponer un **marco teórico con enfoque ecosófico** para que las PH4S puedan transformar su propósito en aportaciones a las cinco áreas de los ODSs

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4. **Identificar los valores ecosóficos** de la empresa que son significativos para la sostenibilidad.

5. **Proporcionar un marco metodológico** con enfoque de múltiples interesados y cadena de valor que permita transitar de empresa con propósito a empresa de gestión estratégica sostenible.

1.5. Preguntas de investigación

La presente tesis doctoral por compendio de artículos da respuesta a tres preguntas de investigación interrelacionadas entre sí, estableciendo así un hilo coherente entre todas ellas -y, por ende, entre los tres artículos publicados- que permite alcanzar los objetivos de la investigación. Cada una de estas preguntas son las que motivan los tres artículos desarrollados y que se presentan en este documento en los capítulos 2,3 y 4, respectivamente.

La siguiente Figura 2 refleja las preguntas de investigación, así como la correlación y relación de interdependencia entre todas ellas:

¿Qué retos y desafíos afrontan las pymes del Cuarto Sector de cara al 2030?

Artículo 1

¿Cómo pueden transformarse las pymes hoteleras del Cuarto Sector para avanzar hacia la Agenda 2030 ?

Artículo 2

¿Qué contribuciones efectivas pueden realizar las pymes hoteleras del Cuarto Sector para contribuir a la Agenda 2030?

Artículo 3
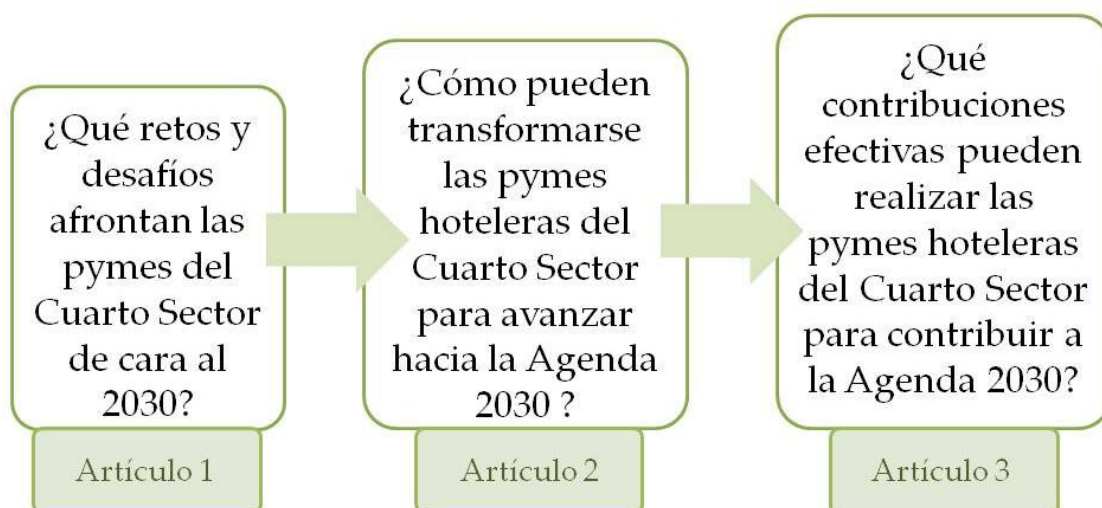
Figura 2: Preguntas de investigación

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1.6. Metodología

La metodología seleccionada en los tres procesos de investigación ha sido cualitativa, mediante las siguientes técnicas de recolección de datos:

1. Entrevistas en profundidad y semi-estructuradas para la investigación del primer artículo titulado *Rethinking 21st-century businesses: an approach to Fourth Sector SMEs in their transition to a sustainable model committed with SDGs*. Se realizaron doce entrevistas a expertos del 4S procedentes del mundo empresarial y académico de España y América Latina que cumplían con el perfil que permitía alcanzar los objetivos de investigación. Los expertos fueron en base a cuatro variables multi-criterio: Edad, igualdad de género, áreas de conocimiento y especialización y país de origen y/o residencia

2. Un Focus Group (FG) semi-estructurado para la investigación del segundo artículo titulado *Application of Ecosophical Perspective to Advance to the SDGs: Theoretical Approach on Values for Sustainability in a 4S Hotel Company.* Los participantes del FG eran los miembros del Comité miembros del Comité de Dirección de la PH4S objeto de estudio, tres de los cuales son asimismo socios de la compañía hotelera. La decisión en cuanto al número de participantes y perfil de los mismos vino dada por tres criterios: el alto grado de conocimiento e involucración de los participantes en la definición del Propósito de la compañía; la capacidad de decisión y grado de responsabilidad para implementarlo y llevarlo a cabo con éxito; y la no iteración de datos.

3. Dos Focus Group semi-estructurados, realizados de forma independiente pero correlativos e interrelacionados entre sí para la investigación del tercer artículo titulado *Sustainable Strategic Management Model for Hotel Companies:*

A Multi-Stakeholder Proposal to "Walk the Talk" toward SDGs. Los participantes del primer FG eran los miembros del Comité de Dirección que tomaron parte en la investigación del segundo artículo, mientras que los participantes en el segundo FG eran representantes de los principales stakeholders de la PH4S objeto de estudio. Para conseguir los objetivos de investigación, se seleccionó cuidadosamente a los participantes a fin de obtener una variada representación de los diferentes stakeholders y sectores. Asimismo, también participaron directivos y miembros del *Green Team*, evitando en todo momento la iteración de datos. La presencia de dos directivos de la compañía que asistieron al primer FG garantizaba la homogeneidad y continuidad entre ambos, mientras que la selección de los *stakeholders* se baso en la combinación de cuatro criterios: área de conocimiento y especialización, posición y representación del Primer, Segundo y Tercer Sector.

A continuación, se realizaron sendos análisis temáticos a cada uno de los procesos de investigación. El análisis de los datos se realizó mediante análisis temático por considerar el más apropiado para lograr los objetivos de investigación, ya que permite identificar, clasificar y definir patrones temáticos para producir el informe final, permitiendo una mejor comprensión e interpretación de los datos. El análisis se llevó a cabo en seis fases: conocimiento de los datos y codificación de los mismos; búsqueda, revisión y definición de temas, para finalizar con la elaboración del informe [60].

1.7. Listado de Publicaciones

La doctoranda ha publicado los siguientes artículos que se exponen a continuación como capítulos de esta tesis doctoral por compendio:

1. **Artículo 1:** Rubio-Mozos, E., García-Muiña, F.E. y Fuentes-Moraleda, L. (2019). *Rethinking 21st-Century Businesses: An Approach to Fourth Sector SMEs in Their Transition to a Sustainable Model Committed to SDGs*, 1-23. https://doi.org/10.3390/su11205569.

   Este artículo constituye el Capítulo 2 de esta tesis. Fue publicado el 10 octubre de 2019 en la revista SUSTAINABILITY de la editorial Multidisciplinary Digital Publishing Institute (MDP), como parte de un número especial titulado "Toward a Sustainable Wellbeing Economy", cuyos editores invitados fueron Prof. Dr. Robert Costanza (Crawford School of Public Policy, the Australian National University) y Dra. Katherine Trebeck (University of Strathclyde, Glasgow, Reino Unido).

2. **Artículo 2:** Rubio-Mozos, E., García-Muiña, F.E. y Fuentes-Moraleda, L. (2020). *Application of Ecosophical Perspective to Advance to the SDGs: Theoretical Approach on Values for Sustainability in a 4S Hotel Company*, 1-24. https://doi.org/10.3390/su12187713.

   Este artículo corresponde al Capítulo 3 de la presente tesis. Fue publicado en el 18 de septiembre 2020 dentro del número especial de la revista SUSTAINABILITY (MDPI) titulado "The Eco-philosophy of an organic community". Los editores invitados fueron el Dr. Vasile Haţegan (Department of Philosophical Research, Institute for Social and Political Research, West University of Timisoara, Rumania) y la Prof. Aleksandar

Fatic (Institute for Philosophy and Social Theory, University of Belgrade, Serbia).

3. **Artículo 3:** Rubio-Mozos, E., García-Muiña, F.E. y Fuentes-Moraleda, L. (2020). *Sustainable Strategic Management Model for Hotel Companies: A Multi-Stakeholder Proposal to "Walk the Talk" toward SDGs*, 1-25. https://doi.org/10.3390/su12208652.

Este artículo se incluye en el Capítulo 4 de la presente tesis doctoral. Se publicó el 19 de octubre de 2020 en la revista SUSTAINABILITY (Editorial MDPI) dentro del número especial "Achieving Sustainable Development Goals (SDGs) among Walking and Talking". Los editores invitados fueron Prof. Fabio Caputo (Department of Economic Sciences, Università del Salento, Italia) y Dra. Rossella Leopizzi (Department of Economic Sciences, Università del Salento, Italia).

La selección de la revista SUSTAINABILITY para la publicación de los tres artículos responde a cuatro criterios:

1. La revista tiene un índice JCR (*Current Impact Factor*: 2.576 y *5-year Impact Factor*: 2.798), lo que permite cumplir los criterios de calidad para defensa de tesis doctorales por compendio de publicaciones del Programa de Doctorado Interuniversitario en Turismo.

2. Por la especificidad y afinidad de la revista en relación con los objetivos de investigación de la presente tesis, y más concretamente, con la información de las publicaciones de los *Special Issues* seleccionados.

3. Por ser una revista *open source*: de este modo -y en coherencia con los objetivos de investigación- se facilita a las pymes hoteleras del Cuarto

Sector la accesibilidad en código abierto, así como la gratuidad de acceso, permitiendo una mayor difusión.

4. Por la oportunidad y conveniencia, al ofrecer razonables plazos de publicación.

Las contribuciones que la autora ha realizado en los tres artículos han sido las siguientes: Conceptualización, metodología, investigación, análisis formal, custodia de datos y redacción, preparación y visualización del original de la escritura, antes de ser revisado y validado por el director de tesis Dr. García-Muiña y la co-directora Dra. Fuentes-Moraleda.

La Figura 2 muestra la correlación entre los tres artículos publicados.
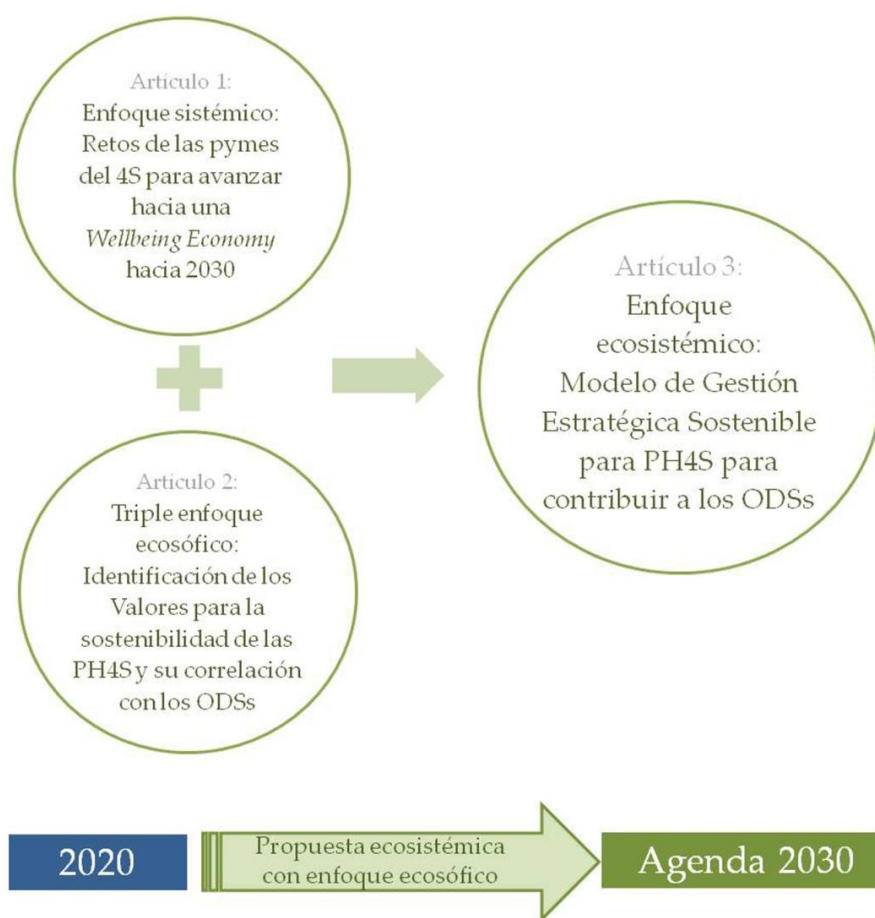
Figura 3: Los tres artículos publicados y su correlación e interrelación

CAPÍTULO 2

Rethinking 21st-Century businesses: an approach to Fourth Sector SMEs in their transition to a sustainable model committed to SDGs

Capítulo 2

Abordar esta investigación en torno a los ODSs, el 4S y las pymes era necesario, dado su peso específico en la economía de los países más desarrollados y la necesidad de avanzar hacia las metas de la A2030, algo que desde la literatura de las ciencias sociales apenas ha sido abordado hasta el momento. Desde la perspectiva de las pymes, la transición hacia un modelo económico que tome en consideración la consecución de los ODSs es una demanda ineludible, de gran complejidad e implicaciones.

En este capítulo se profundiza en los retos que las pymes del 4S deben superar para avanzar en su contribución a los ODSs, incluyendo la inaplazable implementación de un *Triple Bottom Line* (3BL). De este modo, se establece así el marco introductorio de la investigación que permitirá avanzar en la propuesta de MGES en los capítulos subsiguientes.

Article

Rethinking 21st-Century Businesses: An Approach to Fourth Sector SMEs in Their Transition to a Sustainable Model Committed to SDGs

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Abstract: With barely ten years remaining to reach the goals included in the United Nations 2030 Agenda (UN2030A), there is still no agreed-upon universal criterion regarding how businesses can move firmly forward to achieve them. A significant number of laudable initiatives have emerged and been consolidated internationally, highlighting the need to change the outdated mainstream economic model based on continuous growth—whose maximum exponent is the macroeconomic magnitude "Gross Domestic Product" (GDP)—to another sustainable model which considers the ecological "people and planet-centered" oriented limits, prioritizing individual wellbeing and social prosperity, in line with the UN2030A. Facing the prevalent resistance to change, some innovative small and medium-sized enterprises (SMEs) are consciously addressing the transition on their own, but not without difficulties. The purpose of this article was to fill the gap in the social sciences literature by conducting in-depth interviews with Fourth Sector (4S) entrepreneurs, business leaders from purpose-driven companies, and academics, in order to approach and look into their perspective about the role that 4S SMEs are being called to execute to advance toward 2030. The two main contributions of this article are (1) 4S SMEs identify an urgent need to modify the current economic model with metrics aligned with UN2030A and (2) it is essential to assemble and build an "Engagement Ecosystem" through a systemic thinking approach to allow 4S SMEs to make real contributions to the seventeen Sustainable Development Goals (SDGs).

Keywords: Sustainable Development Goals (SDGs); wellbeing economy; prosperity; transition; SMEs; Fourth Sector; purpose-driven companies; "for-benefit" companies; systemic change; "Engagement Ecosystem"

1. Introduction

Ten years after the Aspen Institute published "The emerging Fourth Sector" report [1], the "for-benefit" enterprises [2] were called upon to be the protagonists of a business revolution already underway, appropriately addressing the social and environmental challenges we face toward 2030, while at the same time providing prosperity to society and not just economic benefits to its partners and shareholders [3]. Although 4S encompasses the public sector, private sector, and the third sector (non-profit organizations), this paper focuses only on the private sector, and more specifically, on SMEs.

4S organizations developed a business model strategically aligned with a purpose beyond pure economic profit (Figure 1), and this is the key, as they manage to create companies that are not only cost-effective but also sustainable, ethical and committed to generating a benefit for society and the planet [4].

Figure 1. Fourth Sector organizations. Prepared by authors, adapted from "Fourth Sector Group" [1,5].

The 4S is an upwardly mobile sector with strong potential to build an economic model that serves to improve the social and environmental environment [2]. However, the development of 4S is tremendously complex, given that SMEs face numerous challenges and must overcome innumerable obstacles, given the current economic model whose main measurement parameter is GDP. As a result, most public policies implemented by States are aimed solely at fostering economic growth, without taking into account social and environmental externalities generated by business activity [6].

SMEs have an enormous specific weight in the economy of developed countries, as they account for ninety-nine percent of the businesses of OECD (Organization for Economic Co-operation and Development) countries and are responsible for seventy percent of jobs [7]. Therefore, SMEs are called upon to play a significant part in progressing towards SDGs; however, there is little literature on the role that SMEs should have to move towards a sustainable 4S, and thus advance the implementation of the UN2030A [8]. This research contributes to filling this existing gap in the matter.

Consequently, the contribution of this paper is the identification of how the 4S SMEs can advance to the UN2030A and thus collaborate in the necessary transition towards a more humane, inclusive, and sustainable economy. To achieve this objective, a qualitative method and a subsequent thematic analysis were carried out based on twelve in-depth interviews with experts. Selected entrepreneurs, business leaders, and academics were asked to reflect on three topics: (1) definitions and concepts that are under discussion, such as GDP (in effect), prosperity and well-being (advisable toward 2030) [9]; (2) the main barriers, issues and challenges that SMEs must overcome in their progress towards the Sustainable Development Goals and (3) knowing what contributions SMEs can make to converge with SDGs and how they can do it.

2. From "Limits to Growth" to a "Sustainable Wellbeing Economy": The Role of SMEs in the Transition toward 2030

Since the report "Limits to Growth" [10] was published in 1972, recent academic studies referring to degrowth [11] or alternatives to continuous growth proposing a development without growth [12] all underlined the urgent need to generate the debate to overcome the GDP demands of indefinite consumption and continuous annual growth and to bet for a "Sustainable Wellbeing Economy" [13]. The review of the literature indicates there were already methodological proposals that raised a discussion about GDP as a reference index in the last decade of the 20th-century. Although they did not raise its full replacement, they suggested the suitability of adding new parameters to it that included social and environmental metrics, calling it the Index of Sustainable Economic Welfare (ISEW) [14]. Since then, several proposals have been added to this initiative, including the Genuine Progress Indicator (GPI) [15], which considers the evolution of the ISEW and whose review and parameters have been extensively analyzed in the literature [16–21], the Social Progress Index (SPI) [22–24], the Happy Planet Index [25], launched and supported by the New Economics Foundation [26], and the Sustainable Wellbeing Index (SWI) [17], among others. In addition, there are national indices, such as

the Living Standards Framework (LSF) in New Zealand [27,28], which represent a milestone and mark a country's leadership towards much-needed change by 2030 [28]. The European Union is developing inclusive indicators through its initiative "Beyond GDP initiative: Measuring progress, true wealth, and wellbeing" since 2007, and therefore admitting that GDP is not a measure of "prosperity and well-being" [29]. These are just some initiatives in the literature that we will support to initiate research focused on the role that 4S SMEs must play to contribute to the SDGs.

However, they should not be limited to plausible initiatives. The climate crisis, the depletion of natural resources, and the sixth massive extinction of species are just some of the effects we are causing in the so-called Anthropocene epoch [30]. According to the Intergovernmental Panel on Climate Change (IPCC), the massive use of fossil fuels as the primary source of energy has been the driving force behind the economic growth we have seen for more than a hundred years, but also, the causes of climate change and the responses we must give to it are directly related to sustainable development [31]. Similarly, the data confirming the increase in inequality between people with higher purchasing power and the poorest continues to grow, something that should not surprise us because history shows us that it has been like this for decades [32]. As we have seen, since SMEs account for ninety-nine percent of the businesses in OECD countries, [7] is still no evidence of their contribution to UN2030A [8] and it is necessary to join efforts to facilitate their incorporation and overcome the challenges posed by the SDGs. There is little time, and there is much to do.

Therefore, there is an urgent need for a transition towards a new economic model whose measurement parameter expands the focus and includes social and environmental metrics aligned with the SDGs [17]. However, is it impossible for governments to move from a continuous economic growth model focused on a planet with finite resources to a sustainable one where metrics are the wellbeing of people and the planet?

No, it is not. There are already pioneering governments from highly-developed economies such as New Zealand and Scotland that have taken action and are leading this momentous movement. They begin to include specific social and environmental metrics that make it possible to understand better the real situation of citizens in their countries and how they can actively work to create prosperous societies, improving the wellbeing of their citizens and the ecosystems of their territories [9,33]. In the case of New Zealand, last May, for the first time, the government published its first national budget focused on wellbeing, introducing parameters relating to child poverty, inequality of indigenous communities, mental health, and climate change, among others [27]. A few months earlier (November 2018), together with the Governments of Scotland and Iceland and in the presence of Prof. Joseph Stiglitz and a prominent member of OECD, they created the Network of Wellbeing Economy Governments (WEGo) [34], which Costa Rica and Slovenia joined later. WeGo *"seeks to promote the sharing of expertise and transferable policy practices among governments, who have a shared ambition of delivering wellbeing through their economic approach"* [29,35]. There is, therefore, some degree of consensus on the need to implement appropriate indicators to address the global challenges of the 21st-century, such as climate change, the depletion of natural resources, health, social inequalities, poverty (to mention just a few) and ultimately, to measure societies' progress in terms of prosperity, sustainability and wellbeing, thus connecting with the spirit of the UN2030A.

It is not an isolated trend, but on the contrary: committed citizens join efforts to create networks for the advancement of sustainable practices [36]. It is a movement around the globe: different initiatives of various kinds are working with the ambition of rethinking the current economic model and adapting it to the SDGs in order to build a more inclusive, equitable society, and within planetary boundaries [37]. To mention a few (just scratching the surface), independent think-tanks such as the Center for the Understanding of Sustainable Prosperity (CUSP) [38], Rethinking Economics [39], New Economics Foundation [40], the International Institute for Sustainable Development [41], the Capital Institute [42], the Smart Economics for the Environment and Human Development (SEED) [43]; the academic world committed with sustainability such as the Cambridge Institute for Sustainable Leadership [44], the Stockholm Resilience Center [45], the University for International Cooperation [46] and its Centre

for Applied Cultural Evolution [47] (launched together with the Capital Institute), the Post-Crash Economy from Pompeu Fabra University [48,49], the Institute for Global Prosperity [50], many of them publishing scientific articles and thus, contributing to create awareness of planetary boundaries and social challenges of the 21st-century; networks of organizations and individuals such as New Economy Network Australia [51], New Economy and Social Innovation (NESI Forum) [52], and last but not least, the international Wellbeing Economy Alliance (WEAll) [53]—connected with the WEGo network previously mentioned. Although still a minority, this shows a strong and trend.

Consequently, we would like to join this global awareness by contributing modestly with this article. The objective of this paper is to fill the gap in the social science literature and deepen the perspective of 4S small and medium entrepreneurs and business leaders from five countries in Europe and Latin America to know their concerns about the current economic model and explore how they overcome the sustainability challenges toward 2030 and how growing Fourth Sector companies can definitely contribute to the advance of the implementation of the seventeen Sustainable Development Goals (SDGs) included in the UN2030A [54]. This is something that social sciences literature has still not addressed. Figure 2 shows a synthesis of this paper.
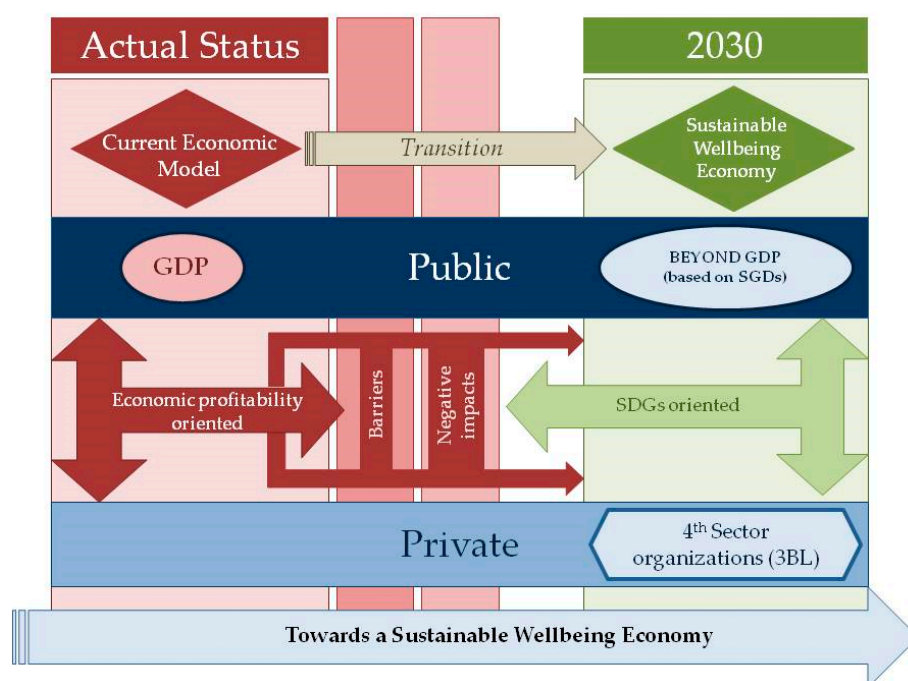
Figure 2. Diagram reflecting the synthesis of this article.

3. Materials and Methods

The methodology used in this study was qualitative, carried out by collecting data through twelve in-depth, semi-structured interviews, and carefully selecting the profiles to be interviewed, which we will analyze in detail below. This research was carried out transversally in five countries belonging to two geographical areas selected according to the objective criteria set out below: Europe and Latin America, specifically Argentina, Colombia, Costa Rica, Spain, and Portugal. The objective was first to identify how public policies can hinder or favor the development of sustainable businesses, and secondly, to describe the potential solutions that SMEs and specifically sustainable 4S companies can provide to move towards SDGs. Before this, the research team introduced a reflection to the 4S SMEs about the validity and relevance of concepts and definitions about metrics of the current economic model (GDP) and others based on SDGs (prosperity and well-being).

For the development of the qualitative methodology, the state-of-the-art publications have been taken into account, in line with the stated objectives, thus establishing the correspondence between the

problem to be investigated and the existing theory. With regard to the first research objective, the first questions posed to the interviewees were based on the article entitled "Modelling and measuring sustainable wellbeing in connection with the UN Sustainable Development Goals" [17], which deals with the analysis and revision of concepts in transition towards 2030 (GDP, prosperity and well-being). To address the second objective, we approached the difficulties, barriers, negative impacts, and issues that SMEs must overcome in their progress towards the SDGs. With this objective in mind, we will look at the negative needs and impacts they face from their perspective. Since we analyze public policies and topics and trends in the different countries, we designed the questions based on the report "Rewiring the Economy: Ten tasks, ten years" [55], published by the Cambridge Institute for Sustainability Leadership [56], which allows us to establish the correct framework to meet the second objective. Finally, to achieve the third objective, we rely on the ultimate report about the 4S [57], which was presented last May 2019 by the Ibero-American General Secretariat (SEGIB) [58], a supranational and multilateral organization that encompasses all Latin American countries plus Spain and Portugal, and is responsible for developing the 4S project in these countries [59]. The geographic framework of the research (macro-regions of Europe and Latin America) is defined, therefore, by the 4S report mentioned above. The approach carried out during the interviews allow us to go deeper into the results of the report, analyze them and assess whether, from the SMEs' point of view, their vision and demands coincide with those provided in the reference report (Figure 3).

Figure 3. The correlation between research topics and their theoretical support references.

The investigation consisted of four phases: (1) Profile definition and interviewees selection; (2) Data collection; (3) Data analysis and (4) Results, as described below:

- Phase 1: Profile definition and interviewees selection: Given the lack of literature on 4S SMEs, this phase was relevant for qualifying interviewees. The first step was to define interviewees' profiles in order to comply with the research objectives. For this objective, four multi-criteria variables were defined: gender equality, age range, areas of knowledge and expertise, and macro-region representation (Figure 4), maintaining the balance in number within the first two criteria:
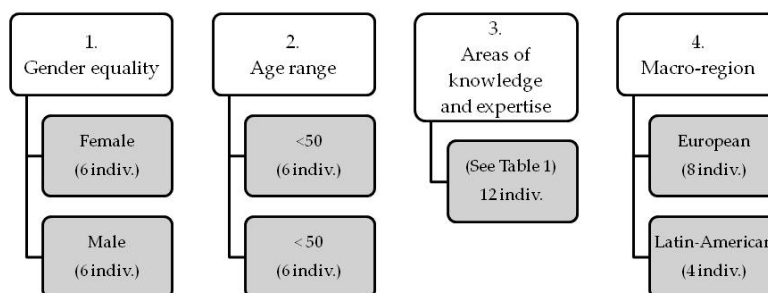
Figure 4. Diagram represents the four multi-criteria variables.

The multi-criteria variables adopted and the combination between them allows the research team to proceed to the direct selection of the twelve people strictly chosen to meet the objectives of the research. Within the first two criteria, six people were selected in each of the variables, making a total of twelve individuals who meet one or the other sub-criterion. The third and fourth criteria—areas of knowledge, and macro-region representation—were given by the balance of the two previous ones. Since it was multi-sectorial research, it was sought that the interviewees jointly contribute a synthesis of several pivotal competencies, thus adding a trans-disciplinary and holistic vision to the research, as Table 1 shows. We emphasize that a requirement demanded in the selection of interviewees is their university or post-university education, and to have an in-depth knowledge of the challenges that sustainability and SDGs pose to SMEs, 4S and the academic world. This careful selection also serves the purpose of avoiding information saturation.

Table 1. Interviewees' multi-criteria profiles.

#	Gender	Age Range	Areas of Knowledge and Expertise	Macro-Region
1	M	<50	Politic sciences, Sociology, and 4S entrepreneur	Europe
2	F	>50	Social innovation expert, consultant, and 4S entrepreneur	Europe
3	F	<50	Mathematics & Exact Sciences, and 4S entrepreneur	Europe
4	F	<50	Social Anthropology, business leader, and 4S entrepreneur	Europe
5	M	<50	Sustainable tourism expert, University Professor, and researcher	LatAm
6	F	<50	New Economics network expert, and business leader	Europe
7	M	>50	Tourism expert, 4S SMEs investor, and business leader	Europe
8	M	>50	Chemical engineering, Univ. Prof., and researcher	LatAm
9	M	<50	Community-based tourism expert, Univ. Prof., 4S entrepreneur	LatAm
10	M	>50	Sustainable Tourism expert, consultant, and 4S entrepreneur	Europe
11	F	>50	Degree in Law, and business leader	Europe
12	F	>50	Psychology, and 4S entrepreneur	LatAm

The selection of the interviewees was carried out directly through two channels: the business world and academia. The former was selected through business associations, whose partners are entrepreneurs who are aware and sensitive about social and environmental challenges posed by the SDGs and meet the parameters to be considered 4S. There was also a direct selection of senior managers and business leaders whose business models were inspired and led by a purpose. Academic interviewees linked to research centers and universities where multiple disciplines are taught with a focus on sustainability and sustainable and regenerative development were also selected. Table 1 shows detailed information relating to all variables.

- Phase 2: Data collection. The in-depth interview was the instrument of choice for the research. The interview consisted of twelve open-ended questions, structured into three blocks of questions: introductory, central, and concluding.

The interview process took place between February and July 2019. The research team conducted them, creating a climate of trust that allowed the interviewees to respond broadly and without a time limit, focusing on the topic, and specifying the question if necessary. The interviewees did not have previous access to the questionnaire so that the answers were spontaneous and could not be prepared

beforehand. The average duration was one hour and twenty minutes, the shortest being fifty minutes and the longest being two hours and forty-five minutes. The in-depth interviews were carried out face-to-face, or alternately (in case of impossibility due to geographical distance), through computer communication tools that allowed recording with quality and in its totality. The responses were transcribed in Spanish, which is the original language of the interview, and translated subsequently into English. Table 2 shows the questions asked to interviewees, classified into the three themes in order to reach the objective.

Table 2. Interview questions classified into themes.

Theme 1: Reflections on Concepts and Definitions: Validity, Relevance, and Perception from SMEs	Theme 2: Reflections on the Current Situation, and Issues to Be Addressed for SMEs to Move towards UN2030A	Theme 3: Reflections on Potential Solutions Given by 4S SMEs to Advance in the Implementation of the SDGs
GDP: Do you think GDP is the valid macroeconomic magnitude to advance towards 2030 challenges?	Public policies: Which are the main barriers and restrictions SMEs are facing to move forward to 2030?	From an SME perspective, do you consider SDGs as the solid theoretical framework for a wellbeing-centered economy?
		Which should be the main pillars of the new economic model valid for 2030?
Prosperity: Reflections on the concept. In your opinion, is it equivalent to the "standard of living" concept?	Difficulties SMEs are facing: Which are the negative impacts on SMEs, and which the main issues the need to overcome to move towards 2030? Main topics and trends in your country or region	Which solutions may bring a new economy, sustainable and wellbeing-centered in your country or region?
		Reflections on the role of the Fourth Sector SMEs towards 2030
Well-being: Reflections on the concept. In your opinion, is it equivalent to "quality of life"?		How to raise awareness in society to involve most people in the SDGs challenges?
		Success stories that may be extrapolated to other territories

- Phase 3: Data Analysis: The analysis of the data was carried out through thematic analysis. This type of analysis was the most appropriate for achieving our research objectives since it allowed the research team to identify, classify, and define thematic patterns in order to produce the final report. A thematic analysis leads to a better understanding and interpretation of the data. The analysis was carried out in six phases: data knowing; data coding; themes searching; reviewing; defining and naming; and report producing [60]. Although at the beginning, a qualitative analysis computer tool was used, most of the process was finally done manually given the complexity of the results obtained and the need to familiarize oneself with them in order to analyze them in-depth. This process led to the identification of the relevant variables in each of the dimensions.
- Phase 4: Results. Results were classified into three blocks in accordance with the themes: (1) a reflection on the three main concepts and definitions that will form part of the first block of questions; (2) identification of the main challenges toward 2030; and (3) potential solutions that 4S SMEs may provide to the Sustainable Development Goals, finalizing with success stories carried out in different territories.

4. Results

The following results were carried out with SMEs entrepreneurs and business leaders from "purpose-driven" companies, as well as academics from five European and Latin American countries. The goals were to propose a reflection from the social sciences approach on the contribution that

sustainable 4S SMEs can and should work to contribute effectively to improve the living conditions of people and the planet, in line with UN2030A [54].

The results are presented according to the three themes presented above and, although summarized, the research team considered a non-synthetic description necessary given the scarce literature on the subject of 4S SMEs.

4.1. Results on Concepts and Definitions: GDP, Prosperity, and Wellbeing. Validity, Relevance, and Perception from SMEs

Interviewees were asked to define current and potential metrics for the period 2019–2030. GDP being the current metric, they were asked if they considered GDP as a valid macroeconomic magnitude for 2030. It is worth mentioning that the interviewees were not experts in economics; however, they did have a real experience of the barriers that prevent the development of 4S SMEs: they faced public policies in which economic growth prevailed, and they knew how these negatively impacted their performance and contribution to the SDGs at the micro-level. Therefore, while there was a consensus among the interviewees as to the conception of the meaning of GDP, in terms of prosperity and wellbeing, it was perceived that emotional, cultural and social values had considerable influence.

Regarding this question, one hundred percent of the interviewees stated that the GDP was insufficient and not valid for the fulfillment of the SDGs. Similarly, all the interviewees suggested that while it is an economic magnitude that reflects a country's economic situation, it needs to incorporate social and environmental parameters that reflect the degree of compliance and progress in the SDGs' commitment: *"GDP is a valid and rigorous but insufficient macroeconomic magnitude that was valid in the twentieth century. The GDP gives us the production-country data, but it cannot be related to welfare (…). The GDP must be accompanied by other future parameters that surely give us a social welfare dimension of a given area"* (Interview 11).

In any case, all the interviewees agreed that it is necessary to incorporate social and environmental measurement parameters: *"One of the indicators we like to introduce in companies is what we call "collective social wealth" (…), it is a win-win approach (…). We cannot say that GDP is not valid for 2030, what is clear is that it cannot be the main one (…), it is proper of a moment in which the economy automatically turned into welfare to the citizenship. This has been proven to be no longer the case. If we want the SDGs to be the guide for 2030, GDP cannot be the tool to measure progress, because (…) it is not people-centered (…) and the limits to growth are not in the equation"* (Interview 2).

Twenty-five percent of the interviewees specifically mentioned other indices, such as the GPI [15,18–21,61,62]; the SPI [19,22–24], and the Gini Index [63], and also provided additional reflection on whether continuous growth is possible: *"GDP is valid for obtaining information on a country at a given time only in economic terms, not including social or environmental values (…). In this sense, the proposal of the GPI and SPI are more effective if we want to achieve a society like the one that the SDGs effectively propose. There are more than ten years left until 2030, and there are many social elements such as education, access to health, culture, natural resources, etcetera that are not in the GDP (…). We can see how some countries still improving their GDP do not manage to attend nor solve some social problems that in other countries with GDPs not so high and that do not grow as much economically, in one way or another if they are better solved"* (Interview 5).

Regarding the concept of prosperity, all the interviewees described that prosperity had a nuance of collectivity and community, something that is common to all. Prosperity is understood as a concept that encompasses three areas: the first one is a personal one, where progress cannot be conceived without it. The second one is the collective one, according to which it is not possible to achieve it if we produce damage or negative impacts along the way. The third one that considers it must also integrate values related to nature, the planet, and biodiversity: *"Regardless of the definition given in the dictionary, for me prosperity is the improvement of living conditions and the environment, that is to say, I will be a prosperous person if I can improve my way of life with respect to the past. To be prosperous, for me, is to improve; therefore, it is an element that cannot be measured solely from the economic point of view"* (Interview 7). The collective and

community nuance was generalized among one hundred percent of the interviewees: "*For me, prosperity is social welfare, not just individual welfare (...). It is the sum of individual well-being, and this well-being cannot be if there is no balance between the social, the economic, and the environmental*" (Interview 11).

Interviewees who were entrepreneurs perceived that the term prosperity concerned them in particular as generators of wealth in a given territory: "*I understand prosperity as something collective, a win-win, but not as a distribution between rich and poor, we are not talking about charity but as a mutual enrichment. I know there are a growing number of companies that already work like this*" (Interview 2).

It was observed that there were answers with different nuances between the interviewees from Europe and Latin America. Both made a harsh analysis of what the concept of prosperity means in their respective societies. While in Latin America, prosperity is perceived as being intimately linked to the land, in Europe, the validity of an economic system is into question. The economy is unable to emerge again, even if the economic and financial crash began more than ten years ago: "*The concept of prosperity in Latin America is undoubtedly very different from the prosperity of a European. That has to do with our culture, our vision that prosperity is based on land, on the social justice of territories, and that is not happening in much of our countries*" (Interview 9, Latin American). "*How can we talk about prosperity if in this "first world" society we have our young people who live worse than we do at their age? How can we talk about prosperity if work is increasingly precarious and there are severe possibilities that people of my generation will not receive a pension after having contributed for decades? (...) How can we talk about prosperity if during these years of crisis, the country's best professionals have emigrated, and it is very likely that they will not return?*" (Interview 4, European).

Regarding the concept of wellbeing, the statement of SDG 3 read: "Ensure healthy lives and promote well-being for all at all ages". The targets and indicators of this goal are also basically related to health [64], thus assimilating this concept with that of wellbeing. The interviewees were asked if we can deduce that human wellbeing is linked only to physical aspects such as health. In addition to health, they were asked about other metrics that could be used to measure wellbeing. In short, the aim was to find out how, from their point of view, well-being could be measured and whether it is dissociated from economic capacity, as stated by Max-Neef [65–67]. All the interviewees perceived that wellbeing has an inherent emotional nuance that is closely related to sensations and that often has little or no relation to the individual's purchasing power. All the interviewees agreed on the difficulty of implementing measurement parameters, given the character of intangibility, subjectivity, and multiculturality. However, twenty-five percent of the interviewees expressed the need to establish methodology and parameters: "*The measurement of well-being should incorporate factors related to sustainability, social inclusion and changes in social and family models*" (Interview 11). "*The measurement of well-being should be framed within each social and territorial reality (...) and always in harmony with the environment*" (Interview 9).

4.2. Results on Current Situation and Issues to Be Addressed for SMEs to Move toward UN2030A

Within the second theme, in the first place, interviewees were asked about the barriers and restrictions SMEs are facing to move toward 2030, and what are the negative impacts on SMEs and the main issues they need to overcome to contribute to SDGs, mentioning main topics and trends in their countries or regions, if relevant.

Responses were significantly different by region. While Americans identified barriers at the micro-level, Europeans pointed to challenges at the macro-level. Latin American interviewees highlighted three main issues: One, the lack of support to SMEs; two, the lack of knowledge about sustainability and SDGs at the business level; and three, the need to create debates about the excessive use of natural resources: "*SMEs in Costa Rica are more than ninety-five percent of the businesses (...), that is, they are practically the ones that move the entire economy of a small country like ours (...). However, we have not been able to assert or make people feel that SMEs are a very relevant factor in the production of wealth in my country*" (Interview 5). "*The barriers and negative impacts of public policies go far beyond the harm they can cause to companies and specifically to SMEs (...). This model of development of excessive consumption of natural*

resources must be part of a critical discussion at the global level (...) about how to construct a public policy from a development model that safeguards natural resources for the next generations" (Interview 9).

Sixty-seven percent of the interviewees agreed that often, some public policies seem to move in the opposite direction to the fulfillment of the SDGs, or that they do so much slower than necessary. It is also an urgent need to introduce educational models that form future leaders and business people who are aware of SDGs' social and environmental challenges: *"I believe that we are moving towards a model that instead of seeking more equity, unfortunately, generates more and more differences"* (Interview 7). *"It is important to legislate on New Economics, to encourage them, because we are very slow, we are wasting time"* (Interview 10). Seventy-five percent mentioned the importance of education and training: *"The academic training given in many of the universities, etcetera is based on a vision of business management with models that obey a certain system, which is the capitalist system (...). Such is the education in which new leaders and managers are educated as they come to market"* (Interview 7). How that education is received is often the cause of the failure of the new projects of SMEs: *"At the educational level, I observe that we are not able to create higher studies that teach economic alternatives that are not the mainstream and extractive. Thus, SMEs that initiate sustainable and purposeful projects necessarily are born at the local level and with scarce possibilities of scaling. They are strongly dependent on political-economic conjunctures that have nothing to do with their performance, which makes them vulnerable"* (Interview 12).

Fifty percent of the interviewees stated that some of the barriers and restrictions are determined by the dynamics of the capitalist economic model itself, which advances to *"a radicalization of that model"* (Interview 7). It fundamentally pursues the generation of economic profit, which *"history has demonstrated that this profit does not always enjoy redistributive elements that are transversal"* (Interview 7). Another barrier identified was politics, since *"we have seen that it is dependant on the economy (...), since politicians are fundamentally valued for economic results achieved in a short period, and consequently governments are highly conditioned by economic pressures from capital and large corporations"* (Interview 7). Moreover, public management is blocked by *"short electoral cycles of four years (...), which in the end are reduced practically to two; therefore it is tremendously short term to implement changes in depth that require a long term"* (Interview 1). In addition, *"the territorial structure of the majority of the European States which, in matters such as the Environment, causes great difficulties of coordination between administrations in these matters where there are no frontiers"* (Interview 1). Finally, there is also a cultural barrier in citizens, based on excessive consumerism, not reflective and uncritical: *"There is a cultural barrier based on an economic model that (...) pushes us to consume and all this is incompatible with the UN2030A"* (Interview 7).

Regarding the challenges that SMEs are facing in the current economic context, the interviewees argued that they focus on overcoming two main challenges: *"the first one is technological barriers"* (Interview 11), and the second one is the purely economic, short-term assessment in which projects are frequently assessed: *"That is the predominant vision of the financial world. Therefore, it is a barrier to starting many projects with purpose; although it is true that in the last years ethical banking models, socially responsible investment funds, etcetera begin to appear, it is still a minority"* (Interview 7).

Nevertheless, it seems that something is changing, as fifty percent of European interviewees say that *"the European Union is beginning to discuss issues such as emission reductions"* (Interview 10). However, they found that European policies should be aligned with national policies, and this is where *"legislation should be much more interventionist in order to be able to advance in the commitments acquired with the SDGs and against Climate Crisis. I mean not only legislating fiscal incentives for companies, but also economic sanctions for those who do not comply"* (Interview 10). *"Fiscal barriers must be established to hinder the distribution of products that are being produced or delivered in an unsustainable manner"* (Interview 8).

4.3. Results on Potential Solutions Given by 4S SMEs to Advance in the Implementation of the SDGs

Interviewees were asked if, from a SMEs perspective, they considered SDGs as a solid theoretical framework for a wellbeing-centered economy. All the interviewees confirmed that they were for changing the current economic model and moving towards a sustainable model, even further, to "*procure the well-being of people and the survival of the planet*" (Interview 11). They considered that it is a good roadmap that has been agreed upon internationally, and that therefore, it should help to shift the current model: "*In general, they cover the big issues that we have to consider: biodiversity, climate change, water and energy and also social issues such as poverty, gender equity, sustainable cities, and so on. I do believe that it is a strategy, an agenda that truly puts us on a path of sustainability with a planetary future*" (Interview 8). However, eighty-three percent of the interviewees immediately introduced nuances to this statement. They stated that it is necessary to apply a "*more pragmatic approach to SDGs in order to avoid them becoming a voluntarist, minority, unsuccessful and therefore ephemeral or obsolete exercise*" (Interview 7). With the SDGs approach, it will be possible to "*bring them closer to companies—especially SMEs—and people*" (Interview 6), but it will be necessary to "*demystify them*" (Interview 10), because they often found that "*SDGs are considered often as a pose, a manifestation of intentions*" (Interview 11).

However, the fundamental thing is to change "*from environmental economics to ecological economics*" (Interview 9). Likewise, they claimed to apply an integral approach: "*the SDGs should not be seen separately, because health issues, poverty, education, the use of natural resources, climate change are problems that often go hand in hand*" (Interview 5). Despite this, it is the "*most powerful tool we have and offers an accessible and apolitical discourse*" (Interview 1) so "*it is necessary to start, and we will see later if it is necessary a version 2.0 or 3.0*" (Interview 1).

In relation with the main pillars of a new economic model valid for 2030, one hundred percent of the interviewees agreed that an integrated approach must be taken, betting on a legislation that would allow companies to grow "with purpose", promoting the so-called New Economics, the application of the Triple Bottom Line [68], as well as supporting and promoting the still-emerging 4S entrepreneurial. All these factors are fundamental factors to move towards a new sustainable economic model that would allow us to comply with the SDGs; however, there are weak points: "*How do we put the SDGs into practice? From my point of view, New Economics such as the Blue Economy, the Circular Economy, the Economy of the Common Good, etcetera are strategies that are on the table, but more in theory than in practice*" (Interview 11). All agreed to positively valuing the appearance of the New Economics, but that they are not exclusive, but complementary to each other: "*I believe that there is no single model, it has to be a mix, a single approach would be insufficient given the challenges ahead. We are in constant evolution; it seems that there is no single theory validated as such*". Twenty-five percent of Europeans mentioned the so-called "Doughnut Economy" [69] as a model, although "*it is fundamental the collaboration of the Government and the financial sector to create incentives*" (Interview 10).

Shifting the focus, seventeen percent of the interviewees indicated the importance of introducing the "company with purpose" model, because they stated that "*establishing a purpose beyond economic benefit*" (Interview 1), it is possible to "*test, prototype, launch and add little by little*" (Interview 2), created by companies that produce positive social and environmental impacts, that is, an economy that "*is not charitable, but supportive*" (Interview 12). Seventy-five percent of them stated that 4S "*is incredibly powerful*" (Interview 9), but that "*the consumer has the key to reward or condemn reprehensible behavior carried out by companies in the creation and provision of their products and services, but it is also necessary to be aware of reducing consumption*" (Interview 9).

Concerning the potential solutions to a new sustainable and wellbeing-centered economic model, the interviewees first mentioned that "*it would be able to face more efficiently the great challenges that we have before us as a society: the scarcity of resources, the climate crisis, and poverty*" (Interview 3). Sixty-seven percent of the interviewees stated that this would contribute to improving people's lives, especially those of the most disadvantaged, allowing a redistribution of wealth "*by improving the living conditions of (...) those who have fewer strengths and whose skills are limited*" (Interview 5). Likewise, they specified that the first benefit would be the "*reduction of negative impacts, contributing to generate greater awareness*

about conscious, responsible and critical consumption" (Interview 10), because *"it would guarantee that each of the links in the value chain in the production of a good or service effectively receives a fair price and/or salary (...). The model would also ensure that we produce what is necessary without falling into overproduction and overexploitation of resources (...) while stimulating the acquisition of local products (...). It would also imply a better social climate, improving the quality of jobs and, consequently, reducing social risks such as exclusion, delinquency, migration, displacement from their territories (...) and finally, I believe that adding all the above, we would be assured for many more years a planet more alive, healthier that takes up what has always been a living space"* (Interview 5).

However, the introduction of the New Economies by themselves would not be a solution in itself: *"Can New Economics and the enterprises linked to these bring profound change? The answer is yes, but I do not think it is just a task for the businesses (...). Capitalism is omnipresent, and all these New Economics would develop within capitalism"* (Interview 8). Thirty-three percent of those interviewed in Latin America mentioned hybrid models, inspired by Ostrom [70,71]: *"In my opinion, none of the traditional economic models (socialist or capitalist) can provide a real solution to current problems (...). That is why I think that the emergence of hybrid models within capitalism (...) working at the local level is exciting"* (Interview 9). Finally, seventeen percent of the interviewees stated that they knew that there are self-sufficient communities that, on a small scale, are already doing so but *"lack the real political will to carry them out in a global manner"* (Interview 12).

On the question about the role of SMEs toward 2030, seventy-five percent of the interviewees confirmed the importance of establishing strategic alliances and agreements. This would allow them to be stronger and more competitive in order to overcome the 2030 challenges: *"Companies with purpose have to establish alliances in order to cease being SMEs, to achieve greater positive impacts"* (Interview 1), establishing clear leadership that manages *"brave companies that introduce parameters of the New Economics (...) to demonstrate that it is possible to advance toward another economic model. There is a lack of referents and a lack of communication"* (Interview 4). In order to create these referents, it is necessary *"to be profitable and efficient and to generate products and services that contribute value to society and consumers (...). We must have the vocation to improve the lives of all the people with whom we interact: stakeholders, not just shareholders"* (Interview 7). At present, *"the added value of a product or a service is related to marketing or distribution aspects, which are everything that makes a product attractive for purchase (...). However, we must add a social value, where the company and the consumer have the certainty that it will improve the conditions of society through the production and consumption of that good or service (...). The SMEs have achieved a competitive advantage traditionally sustained basically in the relation quality-price (...), and now we see more and more efforts to incorporate products with environmental, social, sustainable seals or certifications* (Interview 5).

Communication is also a determining factor in establishing these referents and giving notoriety and relevance to projects with a purpose that are successful, since *"if there is something that has a future, it is a company that really plans to contribute to UN2030A, which is commercialized by saying what its impact is in relation to these goals. Consumers need to be re-educated by focusing on critical and conscious consumption"* (Interview 8) because SMEs *"must be able to convey that every time someone buys that product from a responsible brand they are generating a value-chain benefit (...). Every time we buy, we have to ask ourselves what is behind all this, what productive process is there? Moreover, if although I do not like it, I buy it consciously, I must know that I am co-responsible (...) to a greater or lesser extent of what is behind it"* (Interview 7). That achievement will come if companies manage to introduce *"the SDGs in the agenda of the Management Committees, this should help the of the corporate strategic model transformation, marking a purpose that they begin to build now for the next ten years, and be fulfilling it (...). We know that it is not going to be easy, but we have to start (...) implementing indicators because we have to measure, we have to know what return there is"* (Interview 2).

Finally, the role the academic world must play was mentioned once again: they must create new studies with a different paradigm *"coming out from the dynamics that have been implemented, establishing criteria oriented to the common good (...) and together with companies and governments they must participate in the development of the 4S (...). Not only training new leaders but also in the dissemination of the research they are carrying out"* (Interview 7).

On how to raise awareness in society to get most people involved in global SDGs challenges, fifty-eight percent referred to the need for disclosure of reference companies, pointing out that it is necessary *"to give greater visibility to initiatives, entrepreneurs and projects (...). It is something that has to do with the media but also with the companies themselves, in how they communicate their achievements"* (Interview 2). Moreover, they confirmed that the two areas efforts should focus on are information and education, but *"both challenges are difficult to address. Information because citizens, unfortunately, have lost—without having renounced—one of their fundamental rights and that is the right to truthful and independent information (...), and this can only change through education. It is necessary to educate in the common good, in environmental sensitivity (...), to educate the opposite of what has done with us for decades and that is that we are not the owners of the planet"* (Interview 7).

They pointed out that supranational entities such as the European Union *"have a critical job to do in terms of calling for participation, because they must take sides as it is a global issue and this surpasses our States"* (Interview 4). Consequently, it is fundamental *"to direct efforts towards citizens as consumers (...) because if I as a consumer am aware that a certain product or service generates damage or harm, it is more likely that I will react to that brand (...). The perspective of a conscious consumer leads to much more responsible behavior"* (Interview 7). New information and communication technologies are fundamental to the dissemination of efforts, and as proof of this, they pointed to the climate movement "Fridays for Future" led by sixteen-year-old Swedish activist Greta Thunberg [72] and supported by thousands of activists around the world, which *"would be unthinkable to have achieved the same impact a few years ago"* (Interview 9). The current technological revolution affects everything differently, *"and the population is already participating in this transition spontaneously. Perhaps the most remarkable thing is that there is greater awareness of people and consumers towards administrators, politicians and entrepreneurs and not the other way around (...), and this is what attracts the most attention. That is why the SDGs are so opportune"* (Interview 11). They pointed out the relevance of informing with closeness and spreading *"about the SDGs in the educational centers, from the schools to the higher education (...) because the children and young people have a power of conviction within their families that sometimes the adults do not achieve. We can see it with the manifestations of Thunberg; she is a great example for all, not only for the youngest"* (Interview 12). With their commitment, new generations remind us that since the "Declaration on the Responsibilities of the Present Generations Towards Future Generations" was signed at UNESCO over twenty years ago [73], very little progress has been made.

Ninety-two percent of interviewees agreed that *"the educational context, from schools to universities, is fundamental. It is nice to have a day dedicated to Climate Change, but at this point, this is not enough, We have to put it on the educational agenda and of course in the university"* (Interview 2). They emphasize that *"science and the university play a key role in the evaluation of SDGs, for the generation of knowledge and its objectivity when creating valid measurement parameters, and this is a global challenge"* (Interview 1). It is urgent that *"the Academy begin to include programs to train professionals capable of explaining this message and of using innovation to transform the economy not into a socialist model, but to a new model within capitalism. If there is a future, it is that way"* (Interview 8).

The interviewees agreed on another fundamental component besides education: information, because *"both have also been instruments that historically the oligarchies have tried to control and manipulate (...). We must feel the need to seek truthfulness, but also to feel responsible that change depends on each one of us (...), to stop blaming others and to take an active part in taking on responsibilities to change habits and attitudes"* (Interview 7). That is where *"ethics and commitment (...) come in, in public policy, in production, in the value chain, in consumers and citizens. It will be not possible to achieve the SDGs without this"* (Interview 9). Similarly, it is necessary *"to direct efforts in three areas: first, to be consistent with oneself (...) and to align our day-to-day actions with our values (...). Secondly, to pay special attention to the new generations because they are the ones who will take over from us and it will be necessary for them to have a different consciousness when they do so than the current generation (...). Finally, to value the strength we have as consumers, because what would happen if, for example, nobody drank Coca Cola until they did not use glass containers again, as they did years ago? (. . .)?"* (Interview 5). Now, it is essential to involve the entire population. We must avoid giving SDGs a high perspective, but give them applications on a local level if we want to involve the majority of the population: *"getting people to see them close (...), letting them know that SDGs are not a matter of scientists, governments or the United Nations, but a lot to do with our day-to-day lives"* (Interview 5). Likewise, it is crucial to make citizens see that *"environmentalism does not mean that it brings the end of capitalism (...) because this creates confusion and fear among an important part of the population (...). We have to know how to give people the idea that there is another way, and this will improve their welfare and will not affect their employments"* (Interview 8).

Finally, interviewees were asked to mention success stories that can be of application to other territories, and there were several admirable examples on both continents. In Europe, at the Government level, it is very interesting to follow the Scottish experience within the WEAll network [74], and it is necessary *"to start talking among all the interested parties to be able to replicate that model in other areas"* (Interview 6). Forty-two percent of the interviewees mentioned Costa Rica, pointing out that they have known how to value their natural resources [75]. As a country, they have had the same strategic line for almost thirty years that *"despite the changes of the government of different political signs, they have known how to continue in that line that favors a local and sustainable economy"* (Interview 8). On questioning about references from companies "with a purpose" the interviewees mentioned several companies from different productive sectors that started the path by conviction some time ago: *"Patagonia in the textile sector and Whole Foods in supermarkets"* (Interview 7). This includes a considerable part of Costa Rica's tourism sector because *"they know how to generate positive impacts in the communities, who develop a profitable business and also do it with a deep respect for the environment"* (Interview 7). The creation of the "Sustainable Tourism Certification (CST) [76] was a milestone *"because it makes an important difference in those companies that have it"* (Interview 8). Similar engaging initiatives in the tourism sector are being carried out in Colombia within Community-based tourism, working together with the communities living within National Parks and *"strengthening the entire value chain within the territory"* (Interview 9). If this was possible to do the tourism sector, *"it is not far from being possible to achieve it in other productive sectors such as fishing, livestock or agriculture"* (Interview 9).

The following Table 3 provides a summary of the main results from the twelve interviews.

Table 3. Summary of the results.

Themes	Questions	Summary
Theme 1: Concepts and definitions	GDP	- Insufficient, not valid for compliance with the SDGs. - There is a need to incorporate sustainability parameters that reflect the degree of compliance and progress towards the SDGs. - Alternative indexes, such as GPI and SPI.
	Prosperity	- It is a concept with a nuance of collectivity and community, and it comprises the personal, collective, and environmental spheres.
	Well-being	- It is a concept that goes beyond health. It has an active emotional and cultural component, dissociated from the financial capacity of each individual. - There is a need to establish measurement parameters.
Theme 2: Difficulties and main issues	Public policies: Barriers and restrictions	- Short-term policies based on electoral cycles. - Lack of public policies to support SMEs, sometimes even contrary to the SDGs. - Need to develop new educational models that are aware of the social and environmental challenges, in order to raise awareness for sustainable, critical, reflective, and committed consumption.
	Difficulties, negative impacts, and main issues SMEs are facing	- Only economic and short-term assessment of business projects. - There is a need to align national policies with SDGs and establish tax incentives for sustainable projects. - Establish sanctions and barriers for unsustainable products.

Table 3. *Cont.*

Themes	Questions	Summary
Theme 3: Potential solutions	SDGs as a framework for a wellbeing-centered economy	- The SDGs are an excellent opportunity to improve the current economic model. - There is a need for a pragmatic approach, bringing them closer to companies and people. - Comprehensive, not individual, approach to the 17 SDGs.
	Main pillars of the new sustainable, economic model	- Legislation that allows the sustainable 4S to grow, with reliable and complementary strategies (NEs, Triple Bottom Line, among others). - Sustainable, purpose-driven companies that create products and services with positive social and environmental impacts. - Conscious employees and consumers.
	Solutions from a new sustainable, well-being economy	- Address global challenges, such as resource scarcity, climate crisis, and poverty. - Wealth redistribution, improving people's quality of life, and improving the social climate. - Reducing negative environmental impacts and raising awareness about responsible and sustainable consumption.
	Role of sustainable, 4S SMEs	- Create sustainable products and services with added social and environmental value. - Establish strategic alliances and agreements to achieve a more significant positive impact. - Need for leadership to create sustainable 4S business referents. - Communication as a critical factor to give relevance to the sustainable 4S SMEs and create awareness in consumers.
	Raise awareness in society	- Training, education, communication, and information. - The academic world must develop, publish, and disseminate studies based on the new paradigm of sustainability to educate for the common good. - Truthful and close communication that allows sustainable projects to be made visible. - New Technologies can help spread the message and participate in it. - Disseminate SDGs at all educational levels. - Information to be pro-active, change habits and skills and be able to involve most citizens in the SDGs.
	Success stories	- Governments: Scotland, Costa Rica, New Zealand. - Corporations: Patagonia, Whole Foods, the tourism sector in Costa Rica.

5. Discussion

SMEs play a fundamental role in the achievement of SDGs, especially in countries where they represent a high percentage of the national economy. However, it is necessary to make an enormous effort to get them globally to join the global challenge because the vast majority are not involved at all [77].

From the perspective of SMEs, the transition towards an economic model based on SDGs is a necessary and urgent demand, of enormous complexity and implications, given the addiction of our society to "economic growth" [13]. Moreover, it is precisely in this continuous growth where the sustainable 4S SMEs point that the core of the problem lies: if GDP continues to be the valid macro-economic magnitude, public policies will be dictated accordingly. Consequently, the contributions and efforts made by the 4S SMEs in social and environmental matters will not have value in their fair measure and, therefore, their development will not cease to be marginal, thus hindering progress towards the Sustainable Development Goals. The discussion on GDP has been on the table in expert circles for years, but the 4S SMEs interviewed also identified it as a very relevant barrier to moving towards the SDGs. However, it is worth mentioning that the OECD continues to speak of "economic growth" [7] and that 4S was initially promoted, among others, by the World Economic Forum (WEF) [3], but perhaps it is an implicit recognition of the need to modulate the overexploitation of natural resources and improve social indicators.

In any case, we have, on the horizon of 2030, an exceptional opportunity for sustainable 4S SMEs to lead the way, creating and sharing bottom-up initiatives and leading a sincere and committed change, while creating awareness and critical spirit among consumers and citizens towards the companies that generate negative impacts on their value chain, who intuit in sustainability an opportunity for "greenwashing" [78].

First, governments must establish the appropriate legislative framework that favors the development of a sustainable 4S and the transition from traditional models to models of sustainable strategic management. This must include legislation on fiscal, labor, and financial matters at supra-national, national, and even regional levels to create a regulatory base favorable to a sustainable 4S without fear of including incentives and sanctions. It will also be necessary to address the establishment of an effective measurement system [79] and assessment methods of progress towards a Sustainable Wellbeing Economy and the SDGs [17]. Secondly, the academic community, which must propose an introduction, update and adaptation, at all educational levels, of transversal training aimed at studying the New Economies and new tools capable of generating wellbeing, creating awareness, compassion and sensitivity toward people, the planet and the rest of living beings, publish and disseminate research, as well as transfer knowledge. Last but not least, it is necessary to add an actor that has been repeatedly alluded to by the interviewees: civil society. Their individual and network participation is essential to create awareness, make sustainable, conscious, and responsible consumption in line with SDG 12, and exercise critical thinking towards mass media, both in the new generation and traditional.

This transition is, without a doubt, tremendously complex, as it should be the economic and financial power itself who bet on the change of model, something that does not seem possible, at least in the short term globally, although it is possible to do so at the national level. New Zealand has just begun down this path and this may allow some fair competition between countries. However, despite these almost isolated initiatives, and despite the fact that prominent international leaders and experts, such as Stiglitz, have been advocating for decades to modify GDP [79], in reality, there have been no substantial advances in supranational institutions to make this change effective because the measurement parameters would influence the ranking of countries with higher political power. The current GDP system was adopted in the first half of the 20th-century and, according to Fioramonti, the GDP *"is not just a number, but the ultimate objective of policy and a global benchmark for success"* [80]. The GDP measurement, therefore, establishes a logic and rankings of global power (G7, G20) that would be altered in the case of introduction of other metrics and parameters, giving entry to countries that, with the current GDP measurement, have less economic weight but better quality of life and welfare of their citizens, according to indices such as the World Happiness Report [9,81]. Despite this, the proposals and demands do not cease: the most recent one was made by the WEAll network to the

G7 leaders gathered at the Summit at the end of August 2019 in the French city of Biarritz under the title "7 ideas for G7" [82,83].
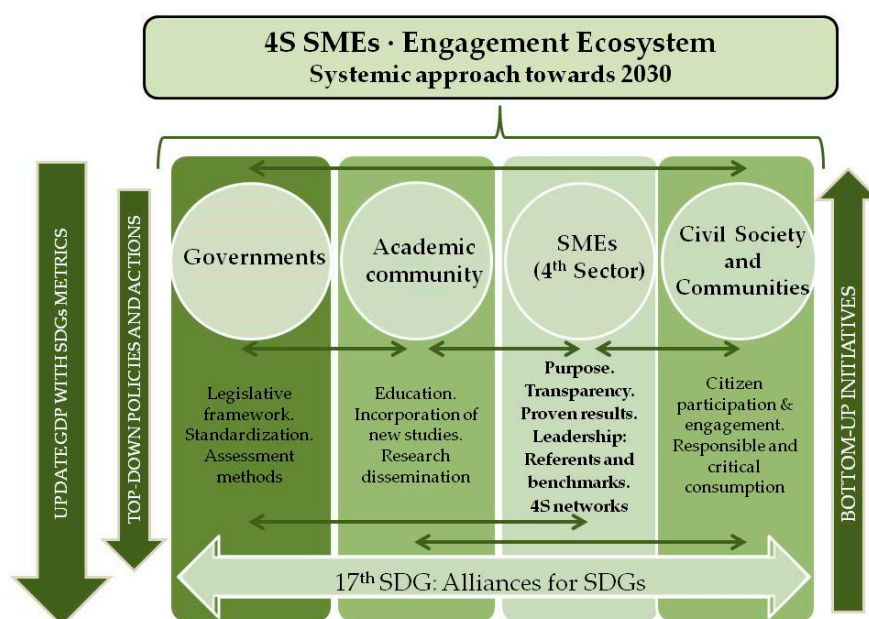
6. Conclusions

Addressing this research around the Sustainable Development Goals, 4S and SMEs were necessary, given their specific weight in the economy of the most developed countries and the need to advance towards 2030, something that, from the perspective of social sciences, has scarcely been addressed so far.

It is essential for SMEs to begin the transition towards a sustainable 4S, introducing "purpose" [57,84,85] into their strategic management line, demonstrating economic, social and environmental results through measurement, transparency and, where appropriate, certification. SMEs need to create business leaders and references that serve as examples and lead the way and form networks in which they join efforts and resources can create prosperity and wellbeing, and also to be more effective in their message.

However, 4S SMEs cannot do this alone. Although they account for more than ninety-nine percent of businesses in many countries with capitalist economies, their leading role is still a minority. Hence a systemic thinking approach is needed to create a multi-stakeholder [86,87] ecosystem that we propose to call "4S SMEs Engagement Ecosystem", in which the Government, the academic world and civil society organizations would become part, each with a role and a task to perform. This concept is inspired by the "business ecosystem" used in the report "Enhancing the contributions of SMEs in a global and digitalized economy" by the *Organization for Economic Co-operation and Development* (OECD) [7], in the "Supportive Ecosystem" of the Fourth Sector Group [86], in the "cluster" mentioned in the paper "Sustainable business models, venture typologies, and entrepreneurial ecosystems: A social network perspective" [87], and in the "Hub" concept by WEAll [88], but adding and introducing the concept of engagement, given its relevance to ecosystem change and for the reasons set out below.

The two main conclusions of this article are as follows: (1) 4S SMEs need an urgent economic model change, starting by the introduction of GDP environmental and social metrics aligned with the SDGs [16]; (2) it is essential to take a systemic thinking approach between the private sector and the other key actors of society (Government, academic community and civil society) to assemble and build a "4S SMEs Engagement Ecosystem" in the next three-to-five years. These will allow 4S SMEs to overcome the sustainability challenges posed by the SDGs and contribute effectively and measurably to a "Sustainable Well-being Economy" (Figure 5).

Figure 5. The conclusions of this article and the proposed "Engagement Ecosystem".

7. Limitations and Future Lines of Research

The qualitative nature of this paper was based on an in-depth evaluation of experts' opinions; consequently, this technique has certain restrictions. Likewise, although the sample size was defined to avoid information saturation, it was circumscribed to two macro-regions (Europe and Latin America) that coincide with the defined theoretical framework. Likewise, quantitative studies that could have complemented the qualitative results could not be provided given the scarce development of the sector in the geographical areas analyzed.

Given the limited bibliography focused on the research topic of this article (4S, SMEs, and SDGs), it seems necessary that future research areas complement the results and conclusions of this study. The generation of the literature on this subject and its dissemination may help purpose-driven companies—especially SMEs—to be recognized and valued by society, not only for their economic outcome, but for the real value they are bringing to their communities.

In the same way, it would be desirable to conduct global research in the five continents, both qualitative and quantitative, that would allow a broader perspective of the situation. This potential global study would undoubtedly broaden the results and conclusions of this paper, since Oceania was not included, which is precisely where the first steps toward a more caring, inclusive, and sustainable economy are being taken. The same shall apply with macro-regions with strong economic growth, such as Asia and Africa.

Further research on successful models that have been carried out at the local level and small scale, both territorially and sectorally (such as community-based tourism), may be of great interest given their potential replicability. Additionally, as in the above example, bringing a gender focus and an eco-feminist perspective could make a very positive contribution to the limited literature on the subject.

As a consequence and in line with the conclusions obtained, we suggest two additional lines of research: First, the development of a theoretical, sectorial design of SDGs implementation methodology in 4S SMEs, with a value chain perspective and multi-stakeholder approach. Secondly, the design of strategies to assemble and build a "4S SMEs Engagement Ecosystem" from a systemic thinking approach, applied to a case study to verify its validity and possible transferability and applicability.

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CAPÍTULO 3

Application of Ecosophical Perspective to Advance to the SDGs: Theoretical Approach on Values for Sustainability in a 4S Hotel Company

Gestión Estratégica Sostenible y Agenda 2030: Propuesta ecosistémica con enfoque ecosófico para pymes hoteleras del Cuarto Sector

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Capítulo 3

Una vez identificada la necesidad de crear un *Engagement Ecosystem* que permita a las pymes del 4S avanzar hacia la A2030, se hace necesario identificar los valores universales que sustentan el propósito de las PH4S para profundizar en las interrelaciones individuo-sociedad-planeta. El ensayo "Las Tres Ecologías" [61] proporciona un enfoque teórico óptimo para reflexionar sobre qué valores para la sostenibilidad están implícitos en el Propósito de las PH4S, estableciendo así relaciones directas entre el propósito, las Tres Ecologías (Mental, Social y Ambiental), los Valores de la empresa para la sostenibilidad, y las cinco dimensiones de la A2030, facilitando así el marco teórico sobre el que se sustentará el MGES de las PH4S.

La novedad y originalidad de esta investigación consiste en aportar un innovador enfoque ecosófico proporcionando un marco teórico apropiado para que las PH4S puedan trascender a su propósito y contribuir a un *Triple Wellbeing* de las personas, de la comunidad y del planeta. Dado el compromiso y la diligencia con la que debemos abordar los retos que plantean los ODSs, este artículo facilita un marco teórico de cara al desarrollo del MGES para PH4S que se abordará en el capítulo siguiente.

Article

Application of Ecosophical Perspective to Advance to the SDGs: Theoretical Approach on Values for Sustainability in a 4S Hotel Company

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Abstract: Fourth Sector Small and Medium-sized Hotel companies (4S-SM-HCs) that already have a purpose and wish to contribute effectively to the Sustainable Development Goals (SDGs) need to base their sustainability policies on universal values that deepen the individual-society-planet interrelations. "The Three Ecologies" essay (Guattari, 1989) provides a suitable theoretical approach to reflect on which values for sustainability are implicit in the purpose of the 4S-SM-HCs under study. This conceptual paper proposes an ecosophical reflection about the relationships between the mental, social, and environmental ecologies, and the company's values for sustainability, establishing direct interrelations between the company's purpose and the five dimensions of the United Nations Agenda 2030 for Sustainable Development (UN2030A), bringing a holistic vision to hotel management and, as a result, to the entire ecosystem, something which has not been addressed by the social sciences and business management literature yet. Through qualitative research methodology consisting of a focus group discussion in which the board of directors of a 4S-SM-HC took part, they delved into the ecosophical values for sustainability that moves them to create economic benefits while contributing to a better quality of life and a better environment. The contribution of this paper is twofold: firstly, to provide an in-depth reflection with an ecosophical approach on which company's values are meaningful to sustainability, and secondly, to propose a theoretical framework with an ecosophical approach for 4S-SM-HCs to advance from their purpose to the SDGs and thus, to contribute to a Triple Wellbeing of people, the community and the planet.

Keywords: The Three Ecologies; ecosophy; Sustainable Development Goals; SMEs; Fourth Sector; purpose-driven companies; hospitality; sustainable business ecosystem; values for sustainability; Triple Wellbeing

1. Introduction

Humanity had not experienced a situation like the present one in the last hundred years. The climate crisis precedes this crisis caused by the SARS-CoV-2 pandemic: human activities are estimated to be the cause of the 1.00 °C increase in the average global temperature, which is expected to reach 1.50 °C between 2030 and 2052 if it continues at this rate [1,2]. The depletion of natural resources, the sixth mass extinction of species [3,4], the increasing number of climate refugees [5] are just some of the dangers we will face in the coming decades [6], alongside the more than obvious risk to the health of humans and ecosystems [7–9]. In addition to this climate and social crisis we are facing, our disconnection from the natural world due to -among other things- technological change is growing [10] is also the source of numerous diseases and disorders in human health [11–16].

The United Nations Agenda 2030 for Sustainable Development (UN2030A) [17] is an excellent opportunity for humanity to move towards an improvement of the living conditions on earth, respecting

the ecosystem limits. However, the challenges posed by the Sustainable Development Goals (SDGs) are complex, and their progress is too slow, since—now five years after the Declaration—only 18 countries out of the 43 analyzed have budget allocations for Agenda 2030 [18,19].

It has been twenty years since the "Earth Charter" called for a global movement towards a fairer and more sustainable world [20,21]. Initiatives have emerged from both academia and civil society to highlight the growing need for alternative economic models, such as the Wellbeing Economy, following the challenges posed by the SDGs to be 'people and planet center-oriented' [17,22–30]. Since 1972, when the report "Limits to Growth" [31] published, more social movements have been taking place, inviting us to reflect on how to live with wellbeing and in harmony with the planet [32,33]. Proposals have emerged that propose changing the current economic model of continuous growth for models where the legal pillars of a society are developed within planetary limits, such as the "Doughnut Economy" [34–37], endorsed by both the World Economic Forum [35] and the Stockholm Resilience Center [36]. Other proposals even address options such as de-growth [34,38–44]. Now more than ever, when we are ten years away from the goals of the UN2030A, we need to rethink the necessary transition to a Wellbeing Economy [45] with strategic proposals for both governments [46] and companies [26,29,47]. In fact, governments, such as New Zealand's [48–50], have already begun to implement measures, and so have the so-called "Fourth Sector" companies (4S), known as the "For Benefit" companies [51–53]. While the term 4S encompasses the public sector, private sector, and third sector organizations, this paper will focus on private 4S companies, and within them, Small and Medium-sized Enterprises (SMEs). These SMEs play a crucial role in inclusive development [54], as well as "in achieving the Sustainable Development Goals", providing "more inclusive growth" and delivering "diverse contributions to economic and social wellbeing" [54]. At the same time, the tourism industry is the third-largest export industry in the world, accounting for 30% of exports and more than 10% of global GDP. It employs one in ten workers and has the potential to contribute to all SDGs [55–57].

Specifically, the relevance that small hotel companies play in sustainability [58,59], the challenges they face [60,61], and, more specifically, the role that 4S SMEs hotel companies (4S-SM-HCs) are called to play facing 2030, will also be part of the contribution of this paper. The research will focus on analyzing the Spanish 4S-SM-HC selected for study, and how it can contribute to the SDGs based on its purpose. This research was focused on Spain for the selection and analysis of a 4S-SM-HC for five main reasons. (1) Spain is the world's most competitive country in the travel and tourism industry, according to the Travel and Tourism Competitiveness Index by the World Economic Forum [62]. Tourism is the sector that most contributes to the GDP in this country, surpassing 14% of the total [63]. (2) In Spain, SMEs represent more than 95% of the business structure, so it is essential to add them to the UN2030A challenges [64] and they are critical to sustainable development in OECD (Organisation for Economic Co-operation and Development) countries, where this percentage rises to more than 99% [65]. SMEs represent a large part of the accommodation industry; therefore, it is essential to observe their evolution in sustainability, as they usually lack adequate financing [66]. (3) In 2019, Spain was the world's second-highest country for international tourist arrivals (after France with over 83 million). Moreover, it has the world's second-highest income from tourism activity—after the United States—according to the statistics of the United Nations World Travel Organizations (UNWTO) [67]. (4) Spain has developed an "Action Plan for the implementation of Agenda 2030: Towards a Spanish Sustainable Development Strategy", currently under implementation [68]. (5) Spain is part of the Fourth Sector project, a multi-stakeholder initiative in which both the United Nations Development Programme (UNDP) and the Ibero-American General Secretariat (SEGIB) work together to "facilitate the creation of a more prosperous, socially fair and environmentally sustainable economy in the 22 countries of Latin America and the Iberian Peninsula, by advancing the development of a new ecosystem for benefit-driven enterprises" [69].

Two research questions are primarily posed: (1) which are the ecosophical values implicit in the 4S-SM-HC's purpose (RQ1), and (2) how these values may contribute to the SDGs (RQ2).

This ecosophical approach is genuinely innovative. There is no evidence of any previous research in the social sciences and business management literature that has ever proposed an ecosophical approach to advance to the SDGs by deepening into the values for the sustainability of a 4S company. The research approach was conducted through a profound reflection to identify, with an ecosophical approach and SDGs perspective, the 4S-SM-HC's values for sustainability that will allow them to advance from their Purpose to the SDGs. This process is detailed through the following sections: Theoretical Framework, Materials and Methods, Results, Discussion and Conclusions, and Limitations and future lines of research. This research also provides a theoretical framework to facilitate a 4S-SME-HC contribution with a triple positive impact on the wellbeing of people, the community, and the planet.

2. Theoretical Framework

The 4S companies are pioneers in strategically developing their business model based on a corporate purpose that transcends economic objectives [70], providing positive social, and environmental impacts, while contributing to the UN2030A [29,52,70–74]. The 4S companies maintain their competitiveness in the market [75] abandoning the purely economic approach and the absolute priority of obtaining economic benefits over any other, avoiding exceeding social and planetary limits, something that the author M. Heidegger demonstrates entails the destruction of the self [76].

Therefore, it seems necessary for a company to consider the advisability to incorporate the practice of philosophy into its business ecosystem, to achieve not only competitiveness and long-term sustainability but also the incorporation of ethical and spiritual values that, as far as possible, prevent such destruction [77]. The author V. Hategan defends the relevance of incorporating philosophy "through all its forms of practice" as it "can become a useful form of management" [78], given the existing connections between philosophy and business environment [79]. Incorporating tools and methodology of applied ethics, this author assures that there is already empirical evidence that confirms sustainably managed companies provide higher economic profitability, that is to say, there is a direct relationship between "doing well" and "doing good" [80]. The reasons for this are diverse, but altruism is the primary motivation [59,77], and the results are evident in providing competitive advantages and contributing to the sustainability of the company.

Many ethical values are closely related to different philosophical and spiritual traditions, religions, and cosmovisions [81] as they share the need to incorporate spirituality and ethical values into business management. Different cultures around the world—opposed to the Western world—have in common a thinking based on sustainability, and share a holistic vision and harmonious relationship with other beings with whom we share the planet [82,83]. Different authors have previously studied this reality: in Buddhism, where the universe is in the center [84] in opposition to Western cultures; in the Andean cosmovision of "Buen Vivir" [38,76,85–90]; and in different African cultures [91] where the "Me-We-World" framework exists [92]. Additionally in Catholicism, inspired by the Encyclical of Pope Francis "Laudato Si: On Care for Our Common Home" [93], a sustainability approach is proposed that is "attentive to the Poor" [94] the need for a "cosmocentric vision" [95] that allows a "societal shift away from profit, production, and power (…) toward people, place, and planet" [96]. All these visions share the certainty of the interdependence and complementarity relationships between all living beings, something that was also pointed out by the Norwegian philosopher A. Naess [84,97–99], the first author to use the term "ecosophy".

Naess' eco-philosophical approach to business management raises the need, according to A. Drengson, that businesses should "serve higher ends". He points out that the problems of many businesses are due to the lack of "a coherent philosophy based on values recognizing social and ecological responsibilities". He also states that it is necessary to have a "soul in business" because companies that value only economic results are "destructive of people, society and nature". To this end, it invites managers to "question deeply into their values (…) as they owe it to their workers, customers, society, and the Earth" [100].

The authors Kenter et al. have considered trans-disciplinary studies on values for sustainability, bringing together different theoretical traditions, such as religious studies, indigenous ancestral knowledge, social psychology, economics, sociology, and philosophy. They address a new trans-disciplinary conceptual framework that allows for navigation among the diversity of dimensions identified in values [101]. Within the value dimension "Value Lens" that these authors propose, the so-called "Scale of Values" indicates that values can be expressed on an individual or social scale ("value to society"). Likewise, the "Value Frame" in that same dimension mentions the perspective of how "people-nature" relationships are conceived. It seems evident that these three dimensions coincide with those expressed by Guattari in "The Three Ecologies" [102], and, therefore, they are the ones that will form the conceptual framework at the time of the investigation of this paper. In the same way, the authors Rawluk et al. propose a new conceptual framework "ontologically plural, and epistemologically flexible" from which to approach the different concepts of value [103]. Among them, they again identify "human values", "cross-situational values", and "environmental values" -among others- which this research will take into consideration.

It is crucial to identify the values for sustainability in an organization since values are reflected in decisions, which gives consistency to the organization and results in behavior in line with them [104]. Therefore, individual and social values are closely related, something that the author A. Argandoña already stated in 2003 [104]. This author proposes six stages to develop values within an organization, and our objective is to address the first two: (1) "Identifying the currently existing values", and (2) "Identifying the values that are needed".

In order to incorporate the practice of philosophy into a company's management, authors such as Hansmeyer, Mendiola, and Snabe have addressed "purpose-driven" approaches that keep the purpose "at its core" and develop four levels corresponding to economic, human, social, and environmental values. They provide great differential value to the company, as well as emotional motivation for employees, although the values do not appear in correlation with the ambitious challenges of the UN2030A [105]. The proposal of this research team is, however, focused on an introspective analysis adapting "The Three Ecologies" and starting to find out which values for sustainability are implicit in Mental Ecology, Social Ecology, and Environmental Ecology. This paper is therefore fed by the ecosophy and traces three transversal axes that are born from the purpose and connect with the five areas of the SDGs (People, Peace, Prosperity, Partnership, and Planet), contributing proposals to the challenges posed. Hence, the proposal made here is firstly an introspective analysis, and then an interconnection with the community and the planet. Similar analyses about the interconnection between the ecosophy and the hospitality sector have been very scarce [106], despite the benefits that the practice of philosophy can bring to business ecosystems, the extraordinary challenges posed by the UN2030A, and the relevance that the tourism industry plays in achieving them.

Cutting-edge research also defends the evolution of what J. Elkington called "Triple Bottom Line" companies (3BL) [107,108]: from sustainability to the "Regenerative Company" [109,110]. They do not only produce a triple positive impact but are based on three principles: principles of personal development, principles of regenerative company, and principles of ecology [109], in evident correlation with the Three Ecologies. It is, therefore, necessary to move from sustainable development to regenerative development [111,112] since the challenges we face must be addressed from multiple perspectives. The author D. Wahl argues that "choosing the path of regeneration and cooperation will create a greater level of wellbeing, health, happiness and equality for everyone and all life" [113,114]. The objectives of 3BL enterprises seem no longer sufficient since the complexity of living ecosystems requires us to move towards regenerative enterprises that cultivate up to eight forms of capital: spiritual, intellectual, social, economic, material, cultural, experiential, and living [109]. In this way, regenerative enterprises can help reconnect with nature [115,116], restoring ecosystems' health, as well as being innovative and value-creating. This challenge requires identifying the values that underlie the Purpose of business and that drive the goals of UN2030A.

This paper presents the results of the first part of an investigation carried out with the 4S-SM-HC, in which the values for sustainability on which the hotel company has based its purpose are investigated, explored, and made explicit from an ecosophy perspective, creating direct inter-relations with the five dimensions of the SDGs. Conducted through qualitative methodology, it provides a holistic and ecosystemic vision that will make way for the second part of the research, which will focus on the definition and verification of a Sustainable Strategic Management Model (SSMM) built on ecosophical values to contribute to the SDGs effectively. In this way, the 4S-SM-HC can move coherently and effectively from its Purpose to the implementation of the SDGs. This paper has a double objective: (1) to provide a conceptual framework with an ecosophical approach for 4S-SM-HCs to reflect and discuss the values for sustainability implicit in their purpose, and (2) to create the theoretical framework with an ecosophical approach on which to support the SSMM for the hotel company under study, since incorporating values for sustainability in the decision-making process is essential to progress towards sustainability and, consequently, towards the goals proposed by UN2030A [117].

Consequently, our aim with this article is to sum up our efforts to modestly contribute to the SDGs from the academic world, by filling the gap in the social sciences and business management literature, providing an ecosophical vision that serves as a basis for an SSMM, to facilitate the contribution of the 4S to the SDGs. Figure 1 represents the synthesis of this article.
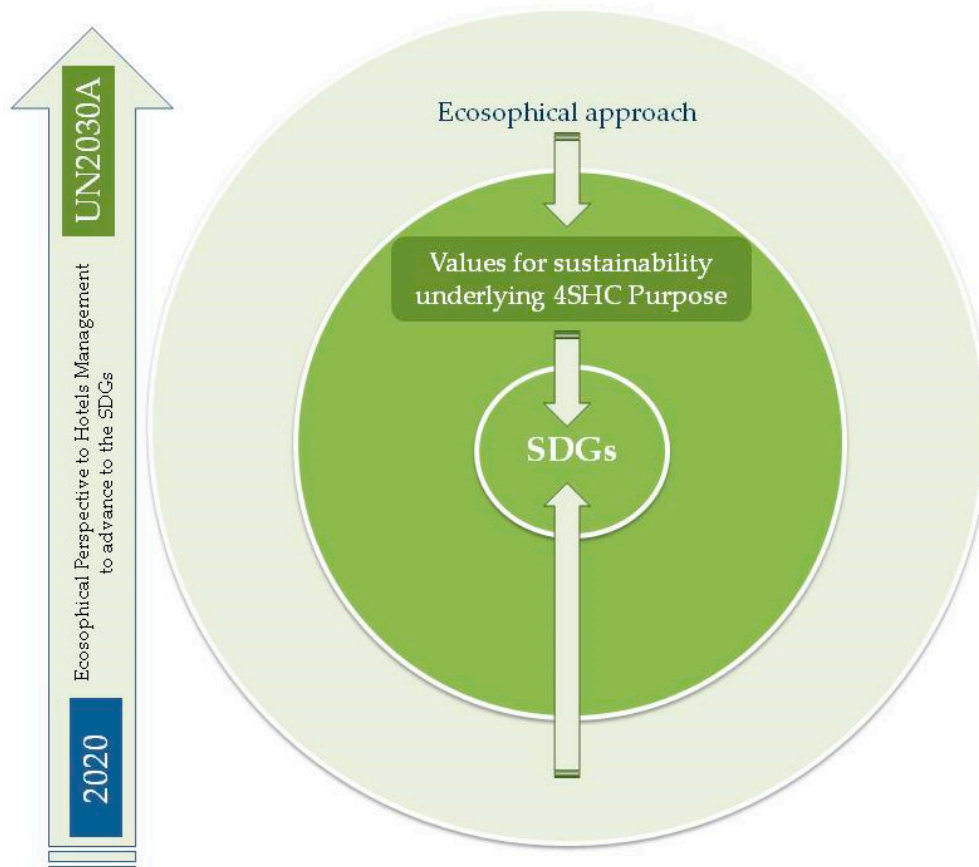
Figure 1. Graphical Abstract reflects the synthesis of this paper.

3. Materials and Methods

The challenges that the UN2030A poses to humanity are of enormous significance, for which it is essential to join the efforts of the scientific community [17] in order to advance knowledge that will allow progress towards fairer and more sustainable development [118]. It is essential to identify the implicit values and ethical principles that are meaningful to sustainability, for which research questions and topics and the interpretation of results is a fundamental tool [118].

In order to develop the qualitative methodology to achieve the objectives of this research, we have grounded our research in the cutting-edge social sciences publications, thus establishing a correlation between the research question and existing scientific theory. The authors Schneider et al. identify two challenges and addresses four tasks that science must address in order to meet the global challenges posed by the UN2030A [118], proposing a profound reflection to be aware of and make explicit the values that are important and how these relate to the UN2030A, the 5 Ps, and the 17 SDGs. This paper will focus on the first task they propose: "unraveling and reflecting on the ethical values involved in sustainability". This paper invites the definition of the philosophical foundations for sustainability and suggests further identification of values as the object of research. It is necessary to analyze which ethical values are involved in sustainability in order to "make values an explicit empirical and theoretical object of sustainability research", something that has so far rarely been addressed in the social science literature. In this way, making values explicit, making them conscious, will strengthen them, thus contributing to facilitate the path towards the creation of scientifically supported SSMM [118].

Additionally, the authors Horcea-Milcu et al. determine four perspectives to "provide guidance for navigating the complexity arising from the various conceptualizations and operationalization of values" [119]. In this case, research will focus on transcendental values, which guide and define desirable behaviors [119]. The first of the four perspectives—"the surfacing implicit values perspective"—refers to "unexpressed and unacknowledged" values. This perspective reflects "internal reflection within science and society", which are precisely the core of this research.

The methodology used for this exploratory research has been qualitative using a Focus Group discussion (FG), on whose analysis of results this research is focused. Concerning the logistical details of this research, it has been carried out in Spain between September 2019 and April 2020 in two different locations within the country: Madrid, where the headquarters of the 4S-SM-HCs are located, and Tenerife, the island of the Canary archipelago, where the company's hotels are located. Figure 2 summarizes the phases of this research, which are detailed below.

- Phase 1: Theoretical framework definition and 4S-SM-HC selection. In this first phase, developed during September and October 2019, we began by defining the theoretical framework. Then, an exhaustive Desk Research among hotel companies of the Fourth Sector was carried out to select the 4S-SM-HCs, for which three parameters were defined. The first is to have a transformative purpose that transcends purely economic objectives [120], committing itself equally to the generation of positive social and environmental impacts [121]. In this case, the chain's purpose declares that "we are a hotel company focused on achieving the wellbeing of people and the planet through unforgettable experiences, a business with a soul that wants to generate relevant impacts for its clients, stakeholders and employees" [120]. The second is that it is a SMEs, according to the definition provided by the OECD [54], and indeed, the company has less than 250 employees distributed among its headquarters and the hotels it manages. The third and final parameter is that, based on their Purpose, they demonstrate a strong willingness to contribute effectively to SDGs by developing sustainability policies in line with UN2030A [29] (under development in phase 2 of the research). After examining, contrasting, verifying, and selecting the 4S-SM-HCs, the research team held two consecutive meetings with the management team of the selected 4S-SM-HCs with two objectives: (1) to gain an in-depth understanding of the internal reflection process that they followed for more than two months, which culminated in the definition of their purpose; (2) to ascertain that their business objectives are threefold, thus verifying that they are a 3BL company [107,108]. Data implicit in the context were included in the analysis of the results, to avoid potential limitations of this analysis [122]. This phase ended with the selection of the 4S-SM-HCs, once verified that they met the criteria.
- Phase 2: Focus group design. Developed during November 2019, the profile definition and selection of the participants in the focus group discussion (FG) was carried out. The decision as to the number of participants and their profile was based on three criteria: the high degree of knowledge and involvement of the participants in the definition of the company's purpose;

the decision-making capacity and high degree of responsibility to implement and carry it out successfully; and the non-iteration of data. The participants selected to participate in the FG were the four members of the Board of Directors—the most senior managers within the hotel company—three of whom are also shareholders in the 4S-SM-HCs. Table 1 describes the participants' profile, the position they hold in the 4S-SM-HCs, and their contribution, whether in the purpose definition (PD) or in the SSMM implementation (SSMMI).

- Phase 3: Data collection. A semi-structured FG was carried out as a data collection technique by performing a single FG [123]. This third phase took place during December 2019 and was carried out at the company's headquarters in Tenerife, which facilitated the creation of a climate of trust and security among the participants that favored participation and complicity among them. The duration of the FG was two hours and twenty-five minutes. Video and audio images were recorded in duplicate, and only audio was recorded in order to ensure the quality of the recordings and facilitate the transcription of the audios, as well as having a secure backup. FG was conducted in the mother tongue of the participants (Spanish), and then the content was transcribed into the original language in which it was developed and recorded. Finally, the translation into English was done to present the results of this research.

Table 1. Focus Group participants' profiles.

Participants	Position	Shareholder	Contribution
#1	CEO, member of Board of Directors	☑	PD, SSMMI
#2	COO, member of Board of Directors	☑	PD, SSMMI
#3	CFO, member of Board of Directors	☑	PD, SSMMI
#4	HRO, member of Management Committee	--	SSMMI
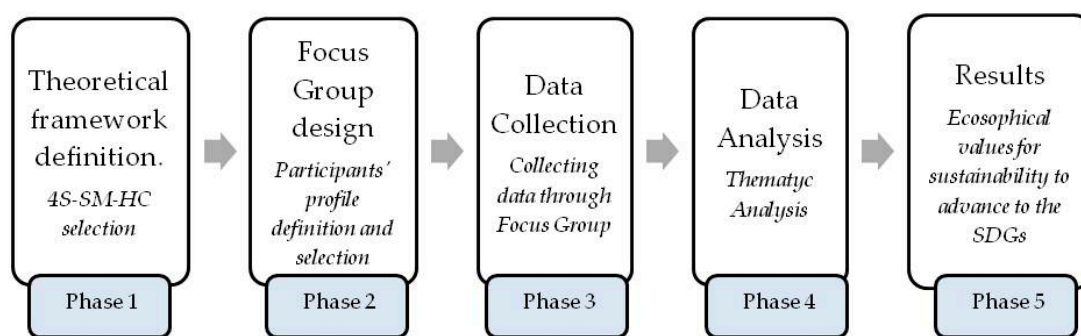
Figure 2. Phases in this research process.

Given the specificity of the FG [123], the research team considered developing dynamics of the session in a semi-structured way, in order to introduce and focus the subject matter under discussion. Days before the FG day, a document was prepared by the research team as introductory content for the day of the session. For that purpose, the content was focused on the objectives and presented the theoretical framework to the participants. In that document, the research team kindly gave guidelines for active, concrete, and focused contributions to meet the research objectives. The document deepened in the theoretical framework, focusing on the ecosophical approach and the SDGs perspective to transform their purpose into SDG contributions. It is worth mentioning that during the FG session, the moderator created an atmosphere of reflection and introspection, as well as of involvement and interconnection among all participants. All this contributed to facilitating the fluidity of the dialogues, providing transcendent reasoning that enriched the results of the present research.

The participants had access to this content on the same day of the FG so that their contributions would flow spontaneously, thus facilitating a group contribution to the process of reflection and analysis

and a holistic outcome. The research team acted as moderator and facilitator of the session, asking questions, encouraging reflection, and focusing the discussion. The development of the FG took place, with the moderator first introducing the objectives of the session, presenting the theoretical framework and the topics for discussion—clarifying doubts at all times and facilitating the free intervention of the participants—and inviting reflections throughout the session. The moderator favored the broad and open participation of each of the participants, avoiding taking part in the discussion, encouraging reflection, analysis, and debate, while observing the non-verbal language of the participants.

The 4S-SM-HCs already has a defined purpose and wish to move forward by developing from it a Sustainable Strategic Management Model (SSMM) with an ecosophical vision, multi-stakeholder approach, and Value Chain perspective that will allow it to move forward and contribute to the SDGs. To achieve this, it was necessary to establish correlations and interrelations between the purpose and the SDGs, with the ecosophy and the Three Ecologies providing the theoretical approach that would allow this correlation and interrelation to be established. In this way, the company would advance from its purpose towards the SDGs, sustaining them with universal values that would be positive for the common good. Therefore, the FG objective was to base the SSMM on specific values that deepen the individual-society-planet interrelations, something that had not been addressed in depth in the literature until now. Figure 3 shows the approach offered to the 4S-SM-HCs to move from their purpose to an SSMM based on ecosophical values that allows them to contribute to the SDGs.
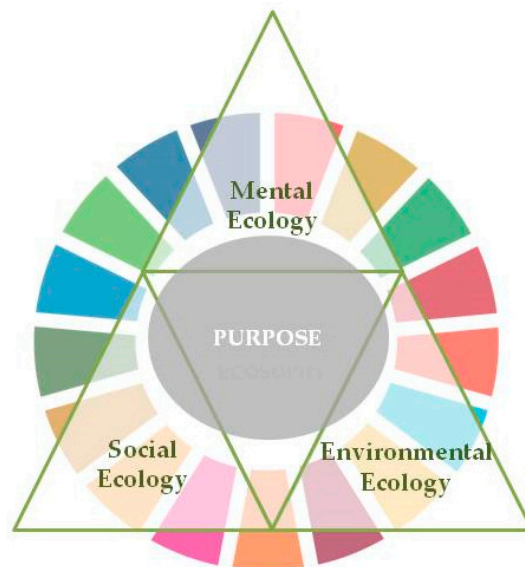
Figure 3. Ecosophical approach to transition from the company's purpose to the United Nations Agenda 2030 for Sustainable Development (UN2030A) contribution.

In adapting the Three Ecologies, the FG themes and the questions around them are structured in three blocks: Mental Ecology, Social Ecology, and Environmental Ecology. The participants were asked to contribute their reflections and motivations about the mental, social, and environmental values that their purpose can bring to improve the wellbeing of people, the community, and the planet. They were asked to express their reflections with a holistic and ecosystemic vision, thus establishing the interrelationships between the FG Themes and the SDGs areas: People, Planet, Prosperity, Peace, and Partnership, as indicated in Table 2:

- Phase 4: Data Analysis. Thematic Analysis is carried out to extract the data in the FG. This analysis is considered the most appropriate by the research team as it allows them to extract, analyze, and code the data obtained and then associate them around the same subject. Developed over January and February 2020, the thematic analysis allows for the examination, comparison, and analysis of the data extracted from the transcripts in six correlative phases [124]: data knowing,

in which several listenings and readings are carried out before and after the transcriptions in order to become familiar with the different topics addressed; data coding, where common data are structured and associated around specific topics; revision of the topics and verification of their correct assignment; topics defining and naming, providing information on all the topics that arose during the FG; and report producing, to select the most relevant extracts that serve the three central themes (mental, social and environmental) that are the subject of this research.

- Phase 5: Results. The results were collected between March and April 2020. Afterward, they were classified in three blocks according to ecosophical criteria and the interrelationship established with the 5Ps that conform the SDGs [17], and thus, providing the ecosophical vision and the SDGs perspective proposed as an objective of this research. In this way, it is proposed to the participants in the FG that they reflect first on the contributions that their purpose makes from Mental Ecology to the SDGs area of People. Secondly, they were asked to make contributions to Social Ecology and how the purpose contributes to three areas of the SDGs (Prosperity, Peace, and Partnership). Finally, they were asked to contribute reflections on Environmental Ecology and how their purpose contributes to the SDGs Area of Planet.

Table 2. Classification of the focus group (FG) discussion themes, linking the Three Ecologies, and the five Sustainable Development Goals (SDGs) Areas.

#	FG Themes	Reflections to Identify Sustainability Values	SDGs Area
1	Mental Ecology	Which values for sustainability does the Purpose bring to the SSMM to enhance people's wellbeing?	People
2	Social Ecology	Which values for sustainability does the Purpose bring to the SSMM to contribute to the community's wellbeing?	Prosperity Peace Partnership
3	Environmental Ecology	Which values for sustainability does the Purpose bring to the SSMM to help make the planet better?	Planet

4. Results

The results of the FG research are presented below. This collective reflection must openly take place since decision-making on sustainability has to be done transparently since it is loaded with values, and this transparency appears consequently in the results of the management [117].

The results are presented as defined in Phase 3—indicated in Table 2—and establishing a direct relationship with the five areas of the SDGs: Mental Ecology (People), Social Ecology (Prosperity, Peace, and Partnership), and Environmental Ecology (Planet). Results have been summarized avoiding redundancies, and researchers have considered presenting them in a non-synoptic way, given their particular relevance due to the scarce existing literature on the subject. Given the need to identify "basic elements" at the conceptual level of sustainability [118] contribute to the SDGs, it is proposed that participants define which values they consider to be involved in the sustainable management of the 4S-SM-HC under analysis.

To facilitate the identification of the values for sustainability, the research team has proceeded to identify each one of them, assigning an identifying letter (M for Mental, S for Social, and E for Environmental) followed by a sequential number when these values or adjectives are mentioned in the text. Each value has, therefore, a unique identifier (M.1, M.2, S.1, S.2, E.1, E.2 . . .) that appears in the summary of results, thus facilitating its detection.

4.1. Reflections on Mental Ecology and Its Correlation with "People" as an SDGs Area: Which Values for Sustainability Does the Purpose Bring to the SSMM to Enhance People's Wellbeing

The research team asks the participants to reflect on the values implicit in their purpose and how these can contribute to the wellbeing of people, avoiding ambiguous expressions that reflect more a desire than action, and openly expressing the motivations that led them to make this decision, but also knowing that spirituality improves the motivation of the teams [125]. They are also asked how they plan to face the future in the next ten years with the year 2030 in mind.

Firstly, the participants state that they approach this process "with great enthusiasm because although we have always worked along these lines, we are now much more open-minded" (Participant #1, hereinafter P#1). All the participants show motivation and cohesion, corroborating the statement of one of them: "I have many expectations" (Participant #3, P#3), and they face this process of reflection to "contribute with tangible things that serve us (…) to start showing that we do what we say we want to do" (Participant #2, P#2). They are also aware of the importance of the management team being motivated, affirming how positive it is "to be so aligned and to be able to transmit all this, which is very motivating" (Participant #4, P#4).

Based on the Manifesto, they agree that both the strategies and the actions they are taking "must be consistent with the purpose, but also with our resources and our possibilities" (P#2) because they affirm that although ambitious, the objectives must also be realistic and achievable "and of course, each of these actions must make sense" (P#2). They show consistency by pointing out that they usually receive "good initiatives that have goodwill but are not related to us, to our key strategic axes (M.5)" (P#2), and therefore would not be consistent with the objectives. They state that it is necessary "to acquire awareness (M.3), to know where we are and where we are going (…), this is fundamental for us as managers of our company" (P#2). The SSMM needs coherence and consistency with these values to harmonize between the objective, strategies, and actions. They consider that the initiative "makes no sense (…) if we do not make the guest feel good" (P#2) and that the main objective of their work—not only of the SSMM—is "to be able to generate happiness, (…) let's remember that our clients' happiness starts with our own (M.4)" (P#2), a statement that heads the manifesto and the company purpose. They say that they need to "give it meaning to align, to think, to acquire awareness, to know where we are and where we are going, to have our road map, we want to go from this point to this other, and this for me is fundamental as a company manager" (P#2). They reiterate that "it is fundamental to be authentic (M.2); if you say you are going to do it and if not, it is better to abandon the project" (P#1), while recognizing that the size of the company means that positive impacts will be limited. However, they reinforce in their firm willingness to contribute: "We are small but (…) we aim to serve as an inspiration for others, as our manifesto says (…) because they will see that we were small and although we did not have all the money in the world, we will have been able to do something different and committed, done with love and being tangible and credible" (P#2), something that other participants reiterate: "to be an example because we are small, but maybe we may be remarkable (M.11) to others who can look up to us because even though you are small, it can be done" (P#1). Exemplarity and tenacity are values that are reiterative, and for this, they will need "patience because we will find many obstacles, and it will not be easy, but we will always keep moving forward (M.12)" (P#1).

They agree that in addition to exemplarity, honesty and integrity are vital because the SSMM must be "something that moves the company and not something you have to have because it is fashionable and because everyone has it (…), that is where we have to leap, (…) and show that it is not marketing (M.9)" (P#3). Similarly, they wish that "in a few years we will be an example, become a place where people want to work, that all employees of all hotels would want to come here" (P#4), "not so much for the salary, but for what it means" (P#3).

Truthfulness and the desire for acknowledgment are other values that the research team identifies: "I would like our guests to interpret in some way the efforts we make (M.1)" (P#2), since "others must perceive it as a real will (M.14), (…) and then we should put it into value" (P#3).

They assure that this coherence must be their ground, even to "being belligerent with certain attitudes (. . .). We must reject ambiguities or be equidistant with certain issues (M.4) (. . .). We cannot be a brand for everyone; I think that is a conclusion" (P#2), admitting that "the more demanding we are as consumers in our daily lives (. . .), it is clear that there are no brands that everyone likes" (P#2). "In this team, we have talked about it a lot, but we have to try, start doing, get it (M.10)" (P#1), thus showing motivation, engagement, and commitment to transmit that exemplarity to all stakeholders, starting with the company's team. Honesty and truthfulness must be transversal—in all departments and in all teams—inviting participation and involving everyone: "we must be able to excite all our teams and make them enthusiastic about this project (M.6)" (P#2), as they are convinced that "a significant part of what could be an element of value for our brand is being able to generate happiness, generating relaxation, disconnection" (P#2).

As for involvement and participation, some specific actions are already in place. However, these were carried out "with goodwill but not aligned with a strategic vision (. . .), nor with the SDGs" (P#2)". They show interests reflecting "how to involve employees in the program" (P#4), given that qualities such as leadership and corporate ethical culture have a positive influence on the wellbeing of the teams, their welfare, and co-participation, which also translates into the higher economic performance of the companies [126]. They agree that "our job as managers is to take care of our employees, and they will be the ones to take care of our customers" (P#2). They believe it is essential "to be able to generate a very high level of loyalty among employees (. . .) and that talent retention is an attribute of our company, a value of our brand (. . .), I want to achieve that" (P#2). They indicate their commitment in the coming years "I would like to be invited (. . .) to explain how we are working, how we involve the teams, to show others that it is possible" (P#4), "I would love others to join in, to take us as an example (M.7)" (P#3). They say how positive it is "to be aligned with the whole team and to be able to transmit this motivation plan" (Q#4). "As far as the employees, the teams, are concerned, we have to give much importance to our policies for two reasons: firstly because we are a business of people that serves people (. . .), and secondly because success will come thanks to the efforts and work of our employees. Comments of the guests in social media reflect this (. . .), because who does that? The receptionists, the waitresses . . . " (P#2). They begin a challenge being aware that "it is a road that never ends" (P#1) although they state that it is probably more difficult "to apply it in large hotel chains, where they surely find obstacles (. . .) but in our case, it is the opposite" (P#1). From the beginning, they bet on "establishing some principles (. . .) that have to do with transparency (M.13) and honesty (M.8), with not betraying our principles or priorities" (P#2).

4.2. Reflections on Social Ecology and Its Correlation with "Prosperity, Peace and Partnership" as SDGs Areas: Which Values for Sustainability Does the Purpose Bring to the SSMM to Contribute to the Wellbeing and Prosperity of the Community?

The reflections on Social Ecology have been structured around the three related areas of the SDGs: Peace, Prosperity, and Partnership.

Concerning peace, they state that "I relate peace with integrity and honesty with oneself (. . .). I believe that this is so (. . .), and we have the same level of commitment and actively collaborate in a participatory manner to achieve it" (P#4). They maintain that "tourism is inherent to peace, that is to say, you cannot consider this business, this industry if there is not a minimum in a territory (. . .). peace is tremendously connected with our business" (P#2), because they understand peace "not only as of the absence of war, absence of conflict, but it is also meaningful, it is the connection with people, which is the basis precisely of our purpose" (P#2).

As for the prosperity axis, they know that the objectives "must be ambitious, but also achievable, coherent and realistic to our possibilities (. . .) and then, each of these initiatives must have real meaning (S.8) (. . .). Besides, we must establish the impact on the communities close to where we operate (. . .), which is what I can focus on and have a positive influence on (. . .), so our principles of action must be coherent and equally applicable whether in the Canary Islands, Cape Verde or

Uruguay (. . .). The principles that we establish must be interpreted and applied with a local sense" (P#2), fixing "the impact within the proximity where we operate (. . .), carrying out actions that allow us to put the focus on those places that are close by" (P#2) but maintaining "the principles of action of the company. (. . .) which must be similar whatever the community where we operate" (P#2) and which serves "to contribute to the progress of the communities (S.2)" (P#3). Many times it was said that the contribution "is not always an action that involves economic endowment (. . .), they tell you that they do not need money, but do need hands, help, volunteers to contribute (. . .), sometimes they ask us to collaborate simply to be with the elderly, to hold their hands (. . .), to be with them" (P#4).

Its objective is "to be the first Spanish hotel company to present and publish a Triple Bottom Line (. . .), we want to present economic results with social and environmental impact measurement" (P#2). In this sense, there are already concrete proposals emerging from the academic world to measure the welfare index in communities within the framework of the SDGs [127]. The participants point out that they wish to "have the capacity to have a transversal impact on the small economies of the territories (. . .), to use our hotels so that people can discover the destination, in our case now, the most authentic Tenerife (. . .). Moreover, what does this mean? That we want the client to leave the hotel, we do not want him to stay; we are the antithesis of the All-Inclusive" (P#2). They specify that "it is the opposite of doing everything ourselves (. . .), we don't want that, we want to share it with the community (S.5)" (P#2). Small tourism projects also help to improve the human, social, and environmental environment and are a tool for sustainable development [128]. However, they are aware of the limitations: "all this has certain red lines, and the handicap of implementing this is that the social awareness of all this is not widespread (. . .), although it is true that it will continue to grow in the coming years (. . .). There is also the added problem of local providers, in many places especially on islands, there is very little diversity, and finally, you have to work with local providers who do not have the same culture" (P#3), which could potentially limit the positive impact on the community.

In relation to the partnership area, they defend that "this is a model, it will make us different, and it will also allow us to compete better when offering our services to potential investors or owners of assets, because (. . .) if they are looking for someone who does sustainable management and who pursues wellbeing, ideally they would think of us" (P#2). Although it is not an objective that they can achieve alone, "we have to send the same message, both to our teams, as well as to the stakeholders and the tourism industry itself (. . .), because we must get the collective spirit of the team to join (. . .), that would give us tremendous power, not only as a capacity to do things but also to implement welfare proposals that have an outstanding response (S.9)" (P#2). It will be necessary to "the first step in landing many things that maybe we all have in our heads (. . .) so that we can transmit to our team, our customers, and to all those around us to be perceived as what we are" (P#3). Authentic commitment to the social environment is the basis "for becoming an attractive brand for those who do have these sensibilities (. . .), because the more demanding we are as consumers, it is clear that there will be brands that cannot be followed by everyone" (P#2), for which they assume that we must move from ideas and will to facts: "we have a long way to go in terms of work and implementation, that is, to 'Walk the Talk' (S.11) (. . .), but it is significant (S.10), and therefore, it is only a matter of time to implement it" (P#1).

Persuasion is part of the equation: "it is also fundamental to be able to adhere to this project to all our teams, that is, all the working groups we have, to share with each of them, so that they commit, each at their level, something that is a common element (. . .). This must be so, to be able to reach that collective state of mind of the team, from the first one that has reached to the last one to join, that is to say, all (. . .). If we achieve this, we will have tremendous power (S.7)" (P#2), and although they admit to being "in a complex ecosystem where nothing is easy to align" (P#2), they know that "the Creation of Shared Value is generated throughout the Value Chain (. . .) in all links of the chain (. . .), that is, in the supplier's supplier" (P#3). They warn of the need to "reach consensus with third parties (. . .) on new projects (. . .) that are designed and conceived from the perspective of sustainability (S.4)" (P#1). It will be "an exercise in good practice that we share all of this with

stakeholders (investors, shareholders, owners, suppliers) (. . .), we must influence, inspire, create codes of cooperation (S.3) that make us advance day by day, so that we are all ethical (S.6) with each other (. . .), although collaboration with each stakeholder should be different" (P#2). Furthermore, they are aware that "these policies are an attitude, a commitment they have to do with coherence and transparency (. . .) that we need to write them so that they acquire that range of commitment (S.1)" (P#2). It is true that "in some destinations, we will have difficulty finding suppliers whose products meet the requirements we have set, in that case, I have to explain it to my guest, because I am not able to meet my commitments, without inventing anything, just telling him the truth of the situation, that there is no other possibility of purchase" (P#2). Market forces are driving awareness growth between tourism consumers to demand social and environmental good practices to suppliers [129].

4.3. Reflections on Environmental Ecology and Its Correlation with "Planet." as an SDGs Area: Which Values for Sustainability Does the Purpose Bring to the SSMM to Help Make the Planet. Better?

The literature has previously addressed why people feel good and safe in finding a sense of belonging somewhere. This shapes our interaction with others and also our positive attitude towards the planet, managing nature's resources sustainably, something closely related to the subjective idea of being a "good person" [130]. Based on this statement, participants are asked to share their thoughts on how the company's purpose contributes to improving the Planet: "the concept of quality in the hotel industry was built—until relatively recently—without taking into account sustainability (. . .), and we must convey that quality must always be associated with sustainability" (P#3). The concept of quality is often mistakenly assimilated with overabundance and "that is not quality, nor cost-efficient" (P#2) and they admit that "at some point we must make room for the management of resources so that we do not waste or misuse them" (P#3), which will involve sustainable management of the Value Chain and creating Shared Value [131,132]. Their objectives must be ambitious and realistic and will include undertaking actions such as reducing plastics and other single-use materials, implementing the Circular Economy in line with the European Strategy [133–135], and that of their own country, Spain [136]. However, they are aware that recycling is only the first step of many others, and it is never enough [137], but they want to specify and declare "the tons of CO_2 we have compensated, neutralized (. . .), what we have consumed and recycled (E.7) (. . .), that is my greatest wish" (P#2).

Similarly, they are determined to advance the implementation of Climate Change Mitigation and Adaptation measures, including the reduction and compensation of the carbon footprint, establishing "the focus from the local to the global, i.e., acting from the proximity (E.5) (. . .), putting greater focus on what we have the most impact on" (P#2), and being "above all very transversal (E.8)" (P#3). They stress that "we have the quality of service as an exceptional commitment to our customers (. . .), but effective, sustainable management means using the resources that are minimally necessary, not throwing away or wasting resources (E.4) (. . .), because we must reduce them to the minimum necessary for many reasons" (P#3).

They point out that these kinds of actions "support our work because these are working procedures, and when you hire us, you hire this philosophy. Besides, we are efficient, which will give us more resources to continue taking on other battles" (P#2). They emphasize that "besides, being all well-built will allow us to have a specific budget to (. . .) participate in more projects (E.1)" (P#4). They underline one of the objectives, which may be the co-responsibility in advancing "to promote research projects together with local experts (E.3) whose aim is to analyze the transformation of mature tourist destinations, how to recover a mature tourist destination, such as (. . .) Puerto de la Cruz, which has seen its historic quarter and natural heritage deteriorate" (P#2). They also specify joint research projects with the nearest universities because "together we can set up research to, for example, recover the historic quarter, or protect the local flora" (P#2). Similarly, they also point out topics such as innovation: "supporting young entrepreneurs so that, for example, they invent an app to (. . .) be able to make bicycle tours through the city center, etc. "(P#2) that promotes sustainable mobility and the reduction of GHG (Greenhouse Gas) emissions.

They are aware that they do not have a high capacity to invest in large projects "such as researching malaria, but at our level, we can make an impact (…), I can also see collaboration with large projects led by third parties, such as supporting the fight against Climate Change, for instance (…). Small projects such as promoting student's researches about the regeneration of local flora such as the laurel forest (E.6)" (P#2). In this way, "we can not only (…) contribute to the community but also the cultural and natural heritage (…). We already know that supporting science and research has local and, at the same time, global impacts" (P#2). This willingness implies commitment, the same that they have when they declare that they want "to have a development model that is not that of continuously increasing the number of hotels (E.2)" (P#2), which will require additional effort. However, at the same time, "it will make us stronger when it comes to explaining our management and business model, and if we do it well and demonstrate that we are capable of being effective and efficient as well as sustainable (…) it will be our best guarantee" (P#2).

As a summary, Table 3 provides a summary of the positive values and adjectives underlying the Purpose of the 4S-SM-HC, arranged alphabetically, and avoiding redundancies.

Table 3. Result Summary.

Themes	SDGs Area	Summary of Results	
Mental ecology	People	M.1	Acknowledgment
		M.2	Authenticity
		M.3	Awareness
		M.4	Coherence
		M.5	Consistency
		M.6	Enthusiasm
		M.7	Exemplary
		M.8	Honesty
		M.9	Integrity
		M.10	Motivational
		M.11	Remarkable
		M.12	Tenacity
		M.13	Transparency
		M.14	Truthfulness
Social ecology	Prosperity Peace Partnership	S.1	Commitment
		S.2	Contributive
		S.3	Cooperative
		S.4	Co-participative
		S.5	Engagement
		S.6	Ethical
		S.7	Involvement
		S.8	Meaningful
		S.9	Persuasive
		S.10	Significant
		S.11	'Walk the Talk'
Environmental ecology	Planet	E.1	Ambitious
		E.2	Consciousness
		E.3	Co-responsibility
		E.4	Cost-effective
		E.5	Proximity
		E.6	Realistic
		E.7	Specific
		E.8	Transversality

5. Discussion and Conclusions

The 4S-SM-HCs values for sustainability with an ecosophical approach have been scarcely analyzed in the literature before, despite the apparent close relationship between ecosophy and sustainability. This innovative ecosophical approach applied in this research provides a valuable theoretical framework for the 4S-SM-HCs, which is very much-needed to enable them to transcend their purpose, given the commitment and urgency with which we must address the contribution to the UN2030A, as individuals and as a global community inhabiting this planet. The social sciences and business Management literature has not previously taken a similar approach, thus confirming the novelty and originality of this research.

While various religions, indigenous worldviews, and theoretical traditions of economics, philosophy, and other branches of science share a similar perspective, they apply a vast plurality when addressing values for sustainability. There is no single correct way to conceptualize, integrate or implement values for sustainability [138], although authors such as Raymond and Raymond believe that "positive psychology and sustainability literature bring different lenses to understand the intersection between values and wellbeing". While the former has an individualistic orientation and sustainability has an ecosystemic character, the authors argue for the complementarity of both perspectives [139] demonstrates that it is possible to integrate the science of sustainability and wellbeing. Nevertheless, the research team proposes in the present paper a simplification in the methodology for the identification of values for sustainability implicit in the purpose through the proposed triple ecosophical approach, providing the 4S-SM-HCs with their introspective analysis to advance towards the SDGs.

Our results confirm the findings of the previous literature consulted and open an extensive and necessary debate on how companies can deepen the values for sustainability that will allow them to face better the challenges posed by the UN2030A. The 4S-SM-HCs with a defined purpose can evolve by identifying and integrating with strategic thinking the triple ecosophical approach and addressing it with a practical perspective incorporating the five areas of the GDSs. In this way, converging with the Wellbeing Economy, the 3BL, and the practical ecosophy in the business ecosystems, it facilitates the transition towards what we have come to call "Triple Wellbeing" (Mental, Social and Environmental Wellbeing). It thus initiates the transition towards the regenerative enterprise [109]. In practice, the ecosophy can thus be the theoretical framework that allows companies to work to implement the ecosophical values identified in the community, incorporating them into their sustainable management model to contribute to this necessary "Triple Wellbeing".

This conceptual paper responds to the invitation to encourage tourism companies to deep-in on the practical use of the eco-philosophy in business ecosystems. The research was focus on identifying values for sustainability. Thus, it has the aim to encourage 4S-SM-HCs, and by extension, 4S tourism businesses, to reflect and make explicit their ecosophical values in their sustainable management strategy, embracing the five dimensions of the SDGs and therefore, contributing to the UN2030A.

Through this work, the philosophical foundation to 4S-SM-HCs is proposed to create opportunities where reflection and debate are created from the perspective of the Three Ecologies, taking into account that, according to authors A. Fatić and I. Zagorac, "the task of philosophy is to open horizons that are as broad as possible" [140]. This will not be easy in organizations; however, it is necessary because the most significant effort in search of wellbeing and subjective happiness is the most likely driving force [141]. We also invite reflection and stimulate debate within the 4S-SM-HCs to move from reflection to action, for 'Walk the Talk', especially in those regions where a higher income from tourism does not translate into a higher quality of life for their inhabitants [142].

This reflection can also be applied to other sectors and other companies that share the common objective of contributing to the SDGs. The values provided by the Purpose and the ecosophy are not only valid for good times but especially in difficulties, such as those that humanity is experiencing with the Covid-19 pandemic [143]. This crisis that we are suffering has brought about an unplanned

decline, making it necessary to plan tourism in the long term, taking into account the limitation of resources and the positive impacts, thus paving the way for a welfare approach [24].

These values for sustainability exposed are not absolute but come from an in-depth reflection of the 4S-SM-HCs under study. Therefore, this research aims not to providing set "in stone" values, but to invite other 4S-SM-HCs to take part in introspection and reflection on their values in the three ecosophical scopes. This discussion goes beyond the academic lens and into the business world, since only by deepening the practical concept of an ecosophy will it allow them to move towards "Triple Wellbeing" by making a better and more coherent contribution to the five areas of the UN2030A (Figure 4).
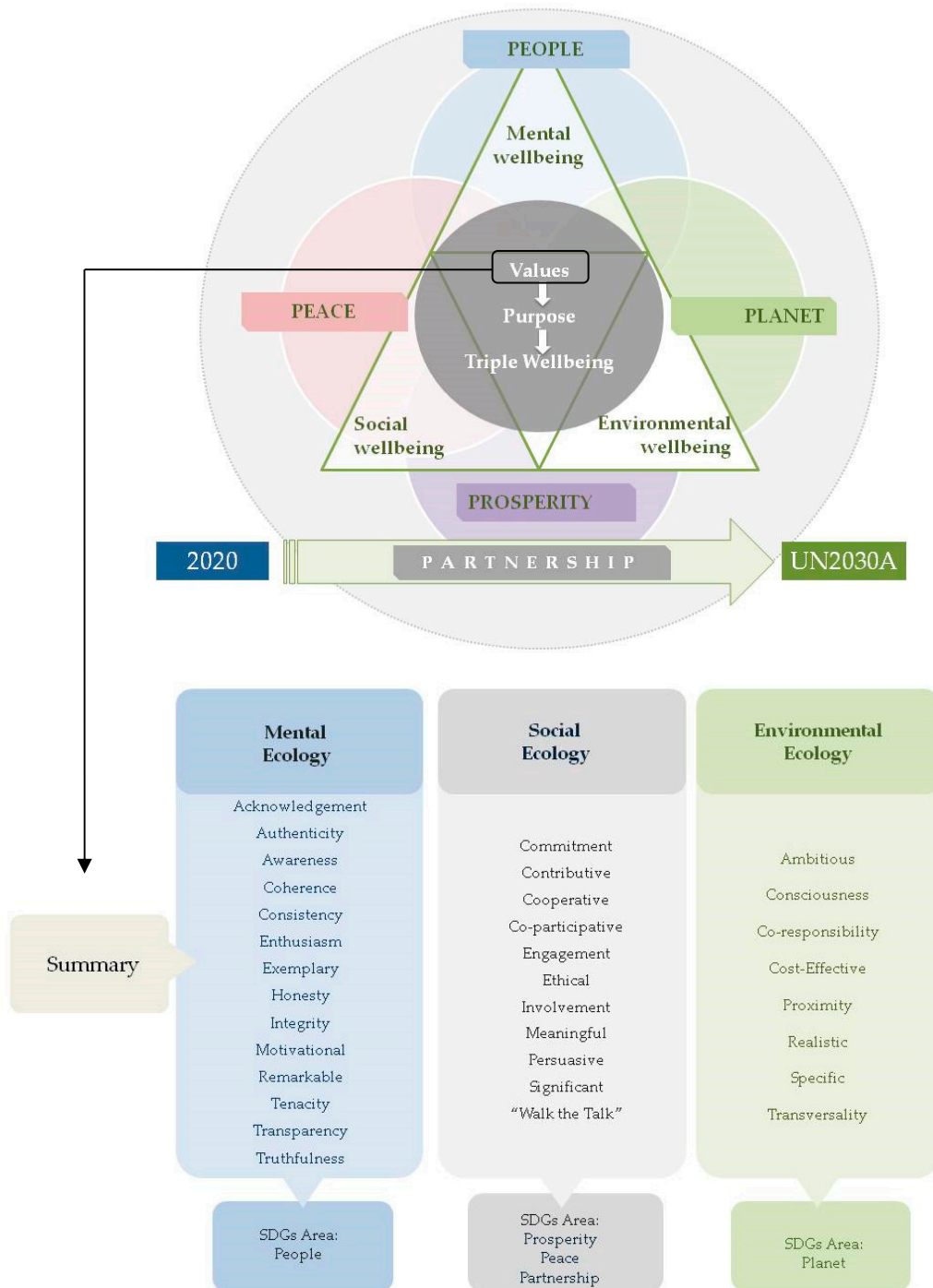

Figure 4. Shows the conclusions of this article.

6. Limitations and Future Lines of Research

The results may present limitations derived from their qualitative nature, focused on the analysis of the 4S-SM-HCs under study, based in Tenerife, Spain. Factors such as the use of FG as a data collection technique and the small number of participants—although FG can function successfully from three participants [144]—may have influenced the constraints of this research.

It would be desirable to develop quantitative studies that complement and clarify the results of this research, given the need to boost the contribution that tourism enterprises can make to progress towards UN2030A and the empirical correlation between ecosophical values and SDGs. However, scarcity and heterogeneity of 4S regulation, as well as the scarcity in the number of hotel enterprises that can be considered to be within the framework of 4S [70], may act as limiting factors when addressing more extensive studies. Similarly, it is also necessary for a company to define not only its values but also what key competencies are necessary to move towards sustainability through a scientific, ecosystemic approach [145], something that science can explore in-depth.

The scarcity of a broad theoretical framework may invite the development of studies that provide an eco-feminist approach to the tourism sector, which would add the necessary gender perspective [146] and be a valuable contribution to social science literature. The eco-feminist perspective would also invite us to think about the necessary triple balance (mental, social, and environmental) [147], which should add the balance in a "third environment", the technological and telematic, from a "new ecosophy" [147].

We view this approach as a window for future research in which eco-philosophy and business are more interconnected for the wellbeing of each individual (People), for the community (Peace, Prosperity, Partnership), and the ecosystems (Planet). Furthermore, this paper aims to open the door to more detailed studies that foster ecosophical reflections within the company to identify their own values for sustainability. Given the usefulness and benefits that the philosophy and its different branches can bring to the business ecosystems and the communities, it would be desirable to address all of this by focusing it in greater depth on the tourism sector, on its necessary transition towards a sustainable development model and the extraordinary contribution that this sector can make to it.

In conclusion, this research will continue with a theoretical proposal of an ecosystemic Sustainable Strategic Management Model for 4S-SM-HCs with an ecosophical approach, Stakeholder, and Value Chain perspective and aligned with the UN2030A to contribute to the Triple Wellbeing of people, the community, and the planet.

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CAPÍTULO 4

Sustainable Strategic Management Model for Hotel Companies: A Multi-Stakeholder Proposal to "Walk the Talk" toward SDGs

Gestión Estratégica Sostenible y Agenda 2030: Propuesta ecosistémica con enfoque ecosófico para pymes hoteleras del Cuarto Sector

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Capítulo 4

El concepto de *Triple Wellbeing* necesita hacerse efectivo mediante la concreción y definición de políticas de sostenibilidad que, partiendo del Propósito y con perspectiva de *stakeholders* y de cadena de valor, permita a las PH4S determinar las aportaciones y avances hacia los ODSs. Estos avances se canalizan a través de cuatro Ejes Estratégicos de Gestión y diez Principios Éticos de Actuación que conforman la propuesta ecosistémica de modelo de Gestión Estratégica Sostenible con enfoque ecosófico para las PH4S que se desarrolla a continuación en el artículo publicado.

La originalidad de este artículo aporta la visión conjunta del mundo académico y empresarial, realizado mediante un marco metodológico de *social learning* al haber sido co-creado con la participación de la PH4S objeto de estudio, sus principales *stakeholders* y el mundo académico, estableciendo un hilo conductor coherente entre el Propósito transformador de la empresa [62] y sus contribuciones a los ODSs.

Sustainable Strategic Management Model for Hotel Companies: A Multi-Stakeholder Proposal to "Walk the Talk" toward SDGs

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Abstract: As we reach the fifth anniversary of the Declaration of the United Nations 2030 Agenda for Sustainable Development, the tourism sector responsible for over 10% of the world's GDP still does not have an open-source, sustainable management criteria that would enable and empower them to "walk the talk" to contribute to the Sustainable Development Goals (SDGs). The purpose of this paper is to fill the gap in the social sciences and business management literature by providing a theoretical Sustainable Strategic Management Model (SSMM) proposal for the Fourth Sector (4S), Small- and Medium-sized (SMEs) Hotel companies (4S-SM-HCs), which are committed and have the will to contribute firmly to the 2030 Agenda. Based on their corporate purpose and aligned with the SDGs, this article provides a holistic proposal with a multi-stakeholder approach, adding the SDG perspective. Through a qualitative research methodology based on two focus groups in which the main stakeholders and the management team of the 4S-SM-HC under examination took part, a theoretical SSMM is co-defined so that the hotel company can make significant contributions to the five areas of the SDGs. Basing their structure on the internationally recognized Global Sustainable Tourism Council (GSTC) Criteria and co-created through social learning, this SSMM proposes four strategic management axis and develops ten principles of ethical performance (PEP). The main contributions of this article are two: (1) to provide an ecosystemic SSMM proposal to the 4S-SM-HCs to allow them to make significant contributions to the SDGs, and (2) to facilitate a methodological framework with a multi-stakeholder approach and SDG perspective to enable them to contribute to the wellbeing of people, the community and the planet.

Keywords: sustainable development goals; SMEs; fourth sector; SDGs in practice; SMEs contribution to SDGs; sustainable strategic management model; stakeholder engagement; tourism; hospitality; triple bottom line for triple wellbeing

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1. Introduction

On the fifth anniversary of the United Nations declaration on Agenda 2030 for Sustainable Development and the seventeen Sustainable Development Goals (SGDs) with their 169 targets and 232 indicators [1], progress is uneven, and much remains to be done [2]. In this period, efforts were diverted by the end of 2019, as the COVID-19 pandemic we are suffering aggravated the situation [3]. The health, social, and economic crisis caused by the SARS-CoV-2 virus adds to the climate crisis, feeding back and aggravating each other [4,5]. We are both witnesses to and victims of the severe consequences of the increase in average global temperature and its foreseeable worsening, mainly due to human activities [6,7] directly and negatively impacting the health of people and ecosystems [8–17]. All this appears as one of the scientific reasons for the current pandemic from a zoonotic origin [18].

The latest report of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES), sponsored by the United Nations, points out that the climate crisis is but a structural symptom of a socio-ecological crisis that damages the planet and communities and is caused by the prevalence of economic growth and social welfare [19,20].

In 1972, the report "The Limits to Growth" already warned of the possibility of reaching a collapse in a hundred years, of continuing to maintain the pace of growth and exploitation of natural resources [21], something of which the Stockholm Resilience Centre also warns in its report "Transformation is feasible", which invites us to reflect beyond the year 2030 and to achieve the SDGs within planetary limits [22]. Assuming the responsibility that we, the present generations, have with future generations [23], proposals are emerging from civil society, the business world and academia that converge on highlighting the need to change the current economic model for one that allows to progress firmly toward the SDGs, focusing on the well-being of people and the planet [24–33]. Far away from Friedman's doctrines [34], the Davos Manifesto 2020 states that a company not only generates wealth but should also satisfy 'human and societal aspirations as part of the broader social system'. Therefore, its performance must measure its shareholders' return and how it meets its environmental, social, and good governance objectives governance [35,36], something Elkington had already advanced in 1994 [37,38]. More recently, this author states that the economy is moving towards 'new circular and regenerative models of growth' [39], in line with the regenerative economy advocated by the Capital Institute [40,41] author Wahl [42,43] as well as Roland with the new model of the regenerative company [44]. Likewise, economic models are advancing that point to the need to generate this triple positive impact only within planetary limits, such as the so-called "Doughnut Economy" [45,46], endorsed by both the World Economic Forum [47] and the Stockholm Resilience Centre [48,49]. For its part, the World Business Council for Sustainable Development (WBCSD) report emphasizes the need for business strategies to be developed within the limits of the planet [50,51]. The authors Safonov et al. suggest the creation of "new and sustainable business models" that allow nature to be valued, given that 'our health and wellbeing fundamentally depends on it' [52]. A growing body of research and initiatives suggests how we can create a sustainable, welfare-oriented post-growth economy that develops within planetary boundaries [28,53–59], including suggesting degrowth scenarios [60,61] especially needed in the Global South [62].

Likewise, it would be in the interest of the common good to propose degrowth scenarios in the tourism industry [27,63–65], especially in certain territories where this industry's development has been exceptional [66,67]. In this context, the so-called "Fourth Sector" (4S) [68,69] needs to lay a more prominent role, given the relevance that it can have in achieving the goals of the 2030 Agenda [70]. The so-called "for benefit" organizations as opposed to the "for profit" companies [71,72] are governmental, private, and third sector organizations that, based on a purpose, build their business model combining economic viability with the generation at the same level of positive social and environmental impacts [73,74]. This paper will focus on the private sector and, more specifically, on Small- and Medium-sized Enterprises (SMEs) in the tourism sector, for three main reasons: (1) Firstly, because of their contribution to 'global economic activity, social well-being, and environmental footprint' [75], and, given their specific weight (they represent 99.7% of the business fabric within the countries of the OECD (Organization for Economic Cooperation and Development)), their contribution is key to 'achieving the SDGs', providing 'diverse contributions to economic and social well-being' [76], despite the numerous challenges they must face [77–79]; (2) secondly, SMEs are called upon to play a crucial role, because their rapid growth favors the creation of employment and added value, helping to alleviate poverty in both industrialized and developing countries [80], although their contribution varies considerably from one country to another due to their heterogeneity [76]; and (3) thirdly, within SMEs, small hotel companies play a relevant role in sustainability [81,82], and SDGs represent an enormous challenge for them [83].

As a consequence, the objective of this paper is twofold: (1) To develop an ecosystemic proposal of a Sustainable Strategic Management Model (SSMM) for Fourth Sector (4S), Small- and Medium-sized

(SMEs) Hotel companies (4S-SM-HC) to facilitate their effective contribution to the SDGs, and (2) to provide a methodological framework with a multi-stakeholder approach to make practical contributions to the triple wellbeing of people, the community and the planet [84], transitioning from a purpose-driven company into a sustainable strategic management hotel company. Figure 1 reflects the synthesis of this paper.
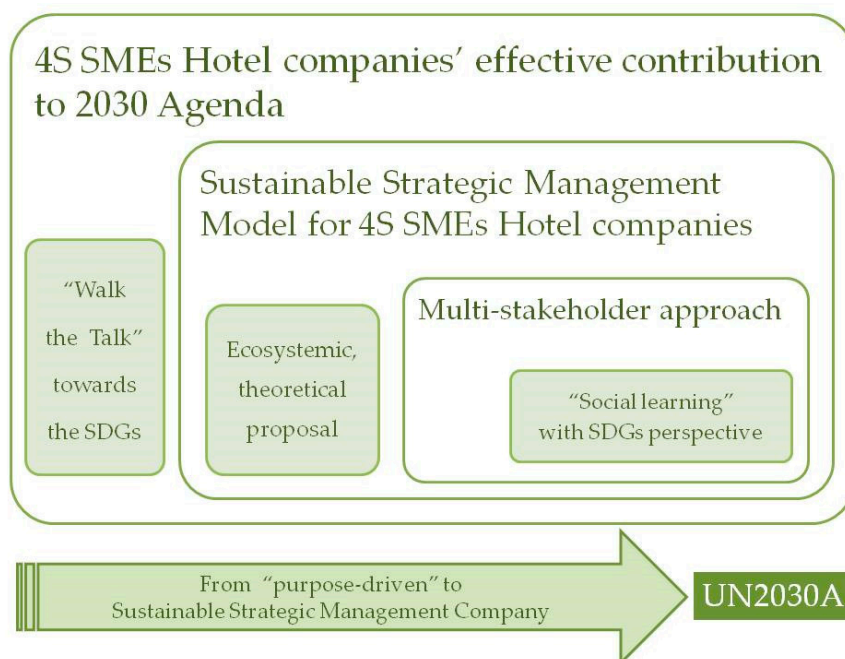

Figure 1. Diagram reflects the synthesis of this paper.

2. Theoretical Framework

Small, purpose-driven hotel businesses (4S-SM-HC) need to make specific contributions in order to achieve the SDGs; however, there is no evidence of previous research in social science and business management fields which provide a multi-stakeholder co-created Sustainable Strategic Management Model (SSMM) for 4S-SM-HCs to facilitate positive impacts throughout the value chain. The literature review on sustainable business models, strategic management for sustainability and stakeholders, value chain approaches, and how the tourism industry addresses SDGs' challenges will be part of the theoretical framework that we will address in this section.

The research carried out in sustainable business models in the hospitality industry is still at an early stage, even though the hospitality industry is one of the most critical sectors that can contribute to sustainability [85]. The authors Nosratabadi et al. point out that the research carried out so far in this field has been aimed at evaluating the degree of sustainability in hotels rather than providing sustainable business model solutions [85], which is precisely the core objective of this research. While traditional business models cannot address the needs required by the progress towards the 2030 Agenda [86], sustainable business models provide competitive advantages and contribute to SDGs [85]. The United Nations Global Compact, a voluntary initiative created from the business world to move towards SDGs [87], points out that the decade ahead is crucial to get the private sector, which accounts for more than 75% of global GDP, to participate in facing the challenges posed by SDGs. This is still a pending issue [88], as shown in the study conducted by the United Nations Global Compact and Accenture Strategy in ninety-nine countries. Over one thousand senior executives acknowledged that businesses should make greater contributions 'to achieving a sustainable global economy and society by the year 2030' [88]. Likewise, the "Guide to the Alternatives to Business as Usual" published by the Wellbeing Economy Alliance after a participatory process with stakeholders seeks to redefine the concept of business success from "profit maximization" to "purpose-driven" [89].

Moreover, the Sustainable Development Solutions Network, a United Nations initiative, has published the working paper "Six transformations to achieve the Sustainable Development Goals" [90], which will enrich this study's outcome.

Tourism is an industry that acts as a driver in sustainable development and can contribute to each SDGs [91–93]. The United Nations World Travel Organization (UNWTO) in its report "Tourism for Development: Key Areas for Action" [94] makes recommendations to companies to demonstrate their commitment to sustainability 'in core business models and value chains with enhanced action' and whose pillars will be considered for this research. Given the strategic relevance of the global tourism industry, the UNWTO has created the platform "Tourism for SDGs" [95] in which it encourages the industry to contribute to SDGs, as they are 'reframing the discussion of Corporate Social Responsibility' and consequently, 'learn, share and act' to advance towards the goals of the 2030 Agenda.

Eight years before the publication of the SDGs, the UNWTO, together with the United Nations Environment Programme (UNEP), the United Nations Foundation, the Rainforest Alliance, and 32 other partners, created the "Partnership for Global Sustainable Tourism Criteria". Their objective was to develop universal criteria co-created in a participatory manner with experts from the tourism sector globally accepted by the industry and would become the first international standardization of norms for achieving sustainable tourism [96]. Now known as the Global Sustainable Tourism Council (GSTC), it is the internationally recognized entity that has developed the world reference standards, the GSTC criteria, for sustainability in the travel and tourism industry [97]. This research will be based on this in order to propose a structure of the SSMM that will be submitted for discussion by the participants.

However, to do so, it is essential to understand the evolution that the strategic management for sustainability has undergone: during its beginnings, it was involved in matters related to the green movement and to research related to business management and strategic social responsibility, affirms Suriyankietkaew, [98] who identifies up to five schools of thought related to strategic management for sustainability, which reflects the breadth of studies on this subject. The authors Baldessare et al. identify the gap between sustainable design theory and business practice [99], and they have identified a "sustainable business model" as one of the four levels of design for sustainable innovation. These authors affirm that sustainable business modeling requires companies that have redefined their purpose and report on economic, social, and environmental levels, in addition to 'taking a stakeholder view of the firm, by including society and the environment as stakeholders', something that is precisely what this research focuses on, adding the perspective of the SDGs as a strategic vision in the business model.

The stakeholder perspective and value chain model called "Creating Shared Value" (CSV) by Porter and Kramer [100] has been widely addressed in the literature by other authors. Among these, Fernández-Gámez et al. who demonstrate how hotels that apply CSV achieve greater economic profitability [101]; Collins and Saliba point out that an organization alone cannot create sustainability-oriented services but rather 'requires collaboration with its stakeholders', and they add that sustainability has to be directly interrelated with the core business of the company, thus aligning it strategically [102]; and Hsiao has investigated case studies on how a particular hotel chain [103] can involve stakeholders, although in this case, this model is reduced only to "green practices". Other authors, such as Raub and Martin-Rios, provide a sustainable management model for hotel companies with a stakeholder perspective and local impact to translate them into specific initiatives [104]. On the other hand, the Sustainable Development Knowledge Platform suggests that the framework with stakeholders should be purposeful, transformative, and proactive [105,106]. The stakeholder value creation framework for business models for sustainability created by the authors Freudenreich et al. highlights the need to define what contribution stakeholder relations make to sustainability through their value proposals. However, they recommend simplifying stakeholders' complex networks in the first stages of the analysis [107].

The state-of-the-art literature in this field indicates that the *porterian* value chain analysis models have significantly impacted current strategic management models [108]. These same authors, Stead and Stead, assert that the current changing business environment requires a new paradigm of "sustainable

strategic management", more precise and aligned with current reality and based on the assumptions of Costanza's Ecological Economics [28,109], which sees the company as a 'coevolving subsystem of the economy, society, and ecosystem'. These authors argue that sustainable strategic management 'represents the next co-evolutionary stage of strategic management' and provides a conceptual framework for managers who are 'moving their firm toward a truly sustainable enterprise' [108].

Consequently, this article presents the results of a research focused on analyzing a 4S-SM-HC based in Tenerife, Canary Islands, Spain. Through qualitative research methodology consisting of two consecutive and interrelated Focus Group discussions (FG) carried out with multi-stakeholders and a value chain approach, a theoretical SSMM co-created through "social learning" and structured in four strategic management axis is proposed and develops up to ten principles of ethical performance (PEP). Consequently, the 4S-SM-HC can move forward in order to achieve the SDGs, contributing coherently and effectively to the 2030 Agenda's goals.

3. Materials and Methods

This research is based on previous studies in business management literature that are relevant to reach these research objectives: (1) Reed et al. [110] affirm that "social learning" occurs as a result of "social interactions" such as shared spaces where reflections and debates that benefit society are generated, which is precisely one of these research goals; (2) likewise, the ecosystemic approach, as confirmed by Sun et al. [111], allows one to establish symbiotic and interwoven relationships with "the time, space, and place" in which the company operates, providing an additional focus on how sustainable companies can be prosperous while facing challenges in the economic, social, and environmental spheres; and (3) in parallel, Scheider et al. propose four science tasks to contribute to SDGs, including finding 'common ground on what sustainability means' in particular contexts. To this end, the authors propose the 'involvement of societal actors in research projects', highlighting the need to facilitate frameworks for reflection and deliberation through participatory processes oriented towards the 2030 Agenda. In this way, the necessary scientific basis is created to face the SDGs' complex challenges [112]. These authors also suggest the need for both civil society and academia to 'co-develop novel sustainability visions for sectors that contextualize the 2030 Agenda', which is part of this paper's objectives. In this way, the 4S-SM-HC, the stakeholders, and the research team would join forces for the same objective, that is, to make a modest contribution in regard to the aim of achieving the 2030 Agenda jointly.

The qualitative methodology was considered as the optimal method to reach the proposed objective. To this end, the research process began in September 2019 and ended in April 2020. The realization of both FGs took place in two different locations: Madrid (Spain), where the central offices of the company under examination are located, and on the island of Tenerife (Spain), where the hotels they currently manage are located. The research process consisted of five phases: (1) theoretical framework definition; (2) focus group design; (3) data collection; (4) data analysis; and (5) results, as detailed below:

- Phase 1: Definition of the theoretical framework and selection of the 4S-SM-HC to study. This first phase took place during September and October 2019, and during it, the theoretical framework was defined. Exhaustive desk research was carried out to select the company to be studied. The selection criteria were based on four principles: (1) the company must have a transformative purpose that goes beyond obtaining economic benefits to committing to providing social and environmental benefits [113,114]; (2) it must be an SME following the OECD definition of this type of company [76]; and (3) it must be a company with a Triple Bottom Line (3BL) as defined by Elkington [37]. Once the three criteria were verified, this phase concluded with the selection of the 4S-SM-HC.

- Phase 2: Focus group discussion design. To achieve the objectives, the methodology selected by the research team was qualitative. In this phase, carried out during November 2019, the profile definition and selection of the participants in the Focus Group discussion (FG) were made, as it

was the data collection technique considered most appropriate by the research team for achieving the research objectives [115]. The research data were collected through two semi-structured, interrelated, and consecutive Focus Groups (FG). A meticulous selection of participants was made, creating a broad representation of different stakeholders and sectors, avoiding iteration of data. The first FG was composed of representants from the 4S-SM-HC, which was defined by the knowledge of the purpose and decision-making capacity to adopt and implement it, creating transversality among all levels of the company, summing six participants (four members of the board of directors, and two more from the "Green Team"). Continuity between both FGs was guaranteed by both the research team and the two company executives directly involved in implementing the SSMM, so both attended and actively participated in both FGs. The composition of both FGs was made considering the company's criteria on stakeholders' priority and focusing on local impact. Consequently, the stakeholders' selection was made through the combination of four criteria: (1) area of knowledge and expertise in the four sections defined by the GSTC criteria: business management and governance, local community benefits, and cultural and natural heritage benefits; (2) position they held, since all of them occupy positions of responsibility and high qualification, either as senior managers in the organization or as entrepreneurs or managers of private companies or Non-Governmental Organizations (NGOs); (3) combining criteria one and two with the representation of the government sector (first sector), private sector (second sector), third sector (NGOs) and the fourth sector, represented by the hotel chain itself; and (4) keeping a gender balance as far as possible. In this way, a balance was achieved in the representation of the four sectors, thus creating trans-disciplinarity and multiple cross-knowledge, such as that of project management, business associations management, entrepreneurship in both private companies and NGOs, gender equality, circular economy, accessibility, and sustainable management of cultural and natural heritage. Their identification in the Results section is facilitated by assigning each participant a unique identification number, presenting the results of the two FGs together. As participants #8 and #9 took part in both FGs, it will be indicated to which FG their intervention corresponds (FG1 or FG2). Table 1 reflects the multi-criteria profiles, describing sector, organization, positions, and areas of knowledge and expertise, gender, and FG attendance.

Table 1. Focus group participants' multi-criteria selection, allowing trans-disciplinarity and multiple cross-knowledge.

#	Sector	Organization	Position and Areas of Knowledge and Expertise	Gender Equality	Attendance to Focus
1	First sector (State-Owned Enterprises and Government-Owned Enterprises)	Regional Government	Project management director. Expert in accessibility and environmental management	M	FG#2
2	Second sector (private companies)	Hotel Business Association	General manager	M	FG#2
3		Private company	Founder and Managing director. Expert in cultural heritage management	M	FG#2
4	Third sector (Non-Governmental Organizations)	NGO	Expert in environmental and natural heritage conservation	F	FG#2
5			Expert in gender equality	F	FG#2
6		4S-Small and Medium-sized Hotel companies' (4S-SM-HCs) management	Shareholder, Chief Executive Officer, and member of the board of directors	M	FG#1
7			Shareholder, Chief Financial Officer, and member of the board of directors	M	FG#1
8	Fourth sector (4S) ("For benefit companies")		Human Resources Officer, member of board of directors	F	FG#1 FG#2
9			Shareholder, Chief Operating Officer, and member of the board of directors	M	FG#1 FG#2
10		4S-SM-HCs "Green Team"	Member of "Green Team"	F	FG#2
11			Member of "Green Team"	F	FG#2

- Phase 3: Data Collection: This phase took place during December 2019 in Tenerife. The research team, acting also as facilitators and moderators of the discussion, carried out the two FGs in a consecutive and interrelated way. The joint duration of both FGs exceeded four hours and forty-five minutes (two hours and twenty minutes for the first FG and two hours and thirty minutes for the second FG). It took place in the facilities belonging to the hotel group located on the island of Tenerife, Spain, offering an atmosphere of confidentiality and cordiality in equal parts to obtain the best feedback from all participants. Based on the theoretical framework and social learning purposes, a strategic formulation of the theoretical model was made, structured around the four axes per the GSTC criteria. A semi-structured script was drawn up, suggesting topics of discussion to focus the debate, converging on both FG themes and establishing the same thematic guideline between them, thus allowing the discussion to be focused while being open and participatory. Participants knew the content of the presentation on the day of their FG seeking their free intervention. Both FG discussions were held in Spanish—a language common to all the participants—and recorded in both audio and video format and only audio to guarantee the recording. The content was then transcribed and translated into English when the results were presented. A climate of trust was created at all times among all members to encourage reflection, discussion, and co-creation of the model, asking them to make all the contributions they deemed appropriate and to confirm, expand or discard the variables they deemed appropriate since their contributions would constitute the basis of the SSMM that 4S-SM-HC would implement through its implementation. Table 2 shows the FG themes per GSTC criteria structure and sections.

Table 2. Focus group discussion themes.

#	Focus Groups Themes (Strategic Axes of the SSMM, Sustainable Strategic Management Model)	Reflections Posed to FG Participants on Principles of Ethical Performance (PEP) of the SSMM to Contribute to the Sustainable Development Goals
1	"Effective, sustainable management"	Which strategic PEPs should a 4S-SM-HC incorporate in order to demonstrate effective sustainable management?
2	"Social and economic benefits to the local community, minimizing negative impacts"	Which strategic PEPs should a 4S-SM-HC implement to maximize social and economic benefits to the local community while minimizing negative impacts?
3	"Benefits to cultural heritage, minimizing negative impacts"	Which strategic PEPs should a 4S-SM-HC undertake to maximize benefits to cultural heritage while minimizing negative impacts?
4	"Benefits to the environment, minimizing negative impacts"	Which strategic PEPs should a 4S-SM-HC address to maximize benefits to the environment while minimizing negative impacts?

- Phase 4: Data analysis is performed using thematic analysis [116]. From January to February 2020, a thematic analysis of the information and data extracted from the FGs was carried out. This type of analysis is the most appropriate for this research objectives because it allows the research team to identify, extract, analyze and group the data obtained and associate them to a single issue, and, specifically in this research, it allows the GSTC criteria and the SDGs to be interrelated, providing a better understanding and interpretation of the data. The thematic analysis, therefore, allows us to identify and analyze specific themes within all the data extracted from the transcriptions in the following six phases [117]: data knowledge, performing various readings and listening, and making the transcriptions; data coding, shaping the characteristics common to all of them; grouping them by specific themes; reviewing the themes and checking that they are well correlated as a whole; theme defining and naming, providing detailed information

on all of them; and ending with report producing, analyzing and selecting the most significant extracts in accordance with the objective of the research and the theoretical framework. To avoid potential limitations in this analysis, implicit context data were included in the results [116].

- Phase 5: Results: This last phase took place from April to June 2020. The results were classified into four sections according to the FG themes established in Phase 3. The participants were asked to contribute with their reflections, adding their knowledge and experience, and with a will of co-creation to configure the definition of the SSMM proposal with a stakeholder approach and an SDG perspective. In this way, the debate with all its assessments and contributions will configure the SSMM model that the 4S-SM-HC will implement in the coming years.

4. Results

Below are the most relevant results of the research of the two FGs in which both managers and members of the 4S-SM-HC "Green Team" and the selected stakeholders participated. They present the participants' reflections and contributions during the discussion, classified following thematic analysis detailed in Table 2.

Considering the relevance of the empirical findings and the scarce previous literature on the subject, the results presented below have been summarized by highlighting the more unresolved aspects of the discussion of both FGs. A number will follow each highlighted intervention in parentheses, representing the participant who made it (Participant #1, hereinafter P1) according to the enumeration established in Table 1. In the case of participants who attended both FGs (P8 and P9), it will also be indicated which FG did that particular intervention (FG1 or FG2).

It is proposed to participants of both FGs to reflect and debate on the Principles of Ethical Performance (PEP) that should be contained within each of the four strategic axes of the SSMM, coinciding with the GSTC criteria sections: (1) effective sustainable management; (2) social and economic benefits to the local community, minimizing negative impacts; (3) benefits to cultural heritage, minimizing negative impacts; and (4) benefits to the environment, minimizing negative impacts. These four strategic axes of the SSMM are clearly related to the seven "principles for building resilience", an approach based on resilience thinking that provides us with the keys to 'how these interacting systems of people and nature—or social-ecological systems—can best be managed' to ensure a sustainable and resilient ecosystem [118,119]. The SSMM will also be aligned with the General Guidelines of Spain's Sustainable Tourism Strategy 2030 [120,121] and with the Action Plan to implement the 2030 Agenda of the Spanish Government [122].

Next, the ten agreed PEPs classified in each of the four strategic axes will be described, specifying to which specific SDGs the company could potentially contribute (avoiding redundancies), as well as suggested actions for their development and implementation. Therefore, the 4S-SM-HC-HC may transform its purpose into a significant contribution to the 2030 Agenda.

4.1. Reflections on Strategic Axis 1: Which Strategic PEPs Should a 4S-SM-HC Incorporate in Order to Demonstrate an "Effective, Sustainable Management"?

The research team asks the participants of both FGs to present their reflections on the PEPs that should be incorporated within this strategic axis, taking into consideration that the GSTC criteria include in this section the incorporation of measures such as legal compliance, sustainability management system, staff engagement, customer experience, and destination engagement, among others. The confirmation by the participants of the PEPs of this strategic axis would allow the company to contribute potentially to the SDGs 3 [123], 5 [124], 8 [125], 10 [126], 16 [127], and 17 [128], mainly.

4.1.1. Code of Conduct

Firstly, participants support the need to incorporate a code of conduct that describes the values, principles, and standards that will govern the conduct of the company's managers and employees, highlighting the need for a "roadmap" that ensures the company's ethical commitment;

the dissemination of sustainability values and policies among employees, managers, and stakeholders; and the commitment to contribute to 2030 Agenda. The company had been guided until now 'by doing things with shareholders and customers (. . .) with transparency and honesty. Moreover, although we had not a code of conduct (. . .), we have tried to do it without betraying our principles or their priorities, but rather aligning ourselves with them' (P9, FG1). They state the code of conduct is 'an exercise in good practices to be shared with stakeholders, shareholders, (. . .) and also with our suppliers'. They recognize that 'we already do many of these things. However, it is not by writing' (P6), while they confirm that for the team, it is fundamental that they are given 'a code of conduct from the top down, it is vital to get this for to the employees and customers' (P11).

Stakeholders also believe that it is necessary for ethical issues and the well-being of all agents. It is clear that 'the code of conduct favors the company (. . .), contributes to the employees' knowledge of the company's ethical commitment, and this is also transmitted to the guests' (P1). The company stresses that this PEP will contribute to "best practices" (P9, FG1). They consider that this code of conduct should also include the adhesion to international conventions such as the Global Code of Ethics for Tourism [129–131]: 'aspects related to ethics in tourism (. . .), for example, commitments against child exploitation (. . .) against sex tourism (. . .), this should be contemplated in the final document' (P9, FG1).

4.1.2. Guidelines for Employee Engagement and Involvement

Following the discussion, the need for the development of Human Resource (HR) policies and the principles that will govern the relationships between the company and employees emerged. These policies and principles would include creating sustainability education and training programs for employees, promoting health and safety procedures in the workplace, seeking gender equality, conciliation, and inclusiveness. Likewise, the company will promote the creation of multi-disciplinary working committees to address major corporate projects, including the sustainability committee, and encouraging participation and employee engagement. They argue that the 2030 Agenda's challenges need the involvement of all teams 'because this is a people business serving people' (P9, FG2). It is also necessary to involve employees in the SSMM as a vital part of the process because 'what we say we want to do (. . .) must be articulated throughout the company; (P9, FG2), not only; to the "Green Team" (. . .), because we must be all aligned to convey this plan, which will be very motivating' (P8, FG1), adding 'all the workgroups (. . .) each at its level' (P9, FG1). The "Green Team" members expressed their full support: 'this is a key project, and we will work to make it possible' (P10).

Stakeholders emphasize the need to include policies of 'inclusiveness (. . .) and gender equality; it is one of the fundamental SDGs and will increasingly be so' (P2), something that is emphasized by the other participants: 'gender equality and inclusion (. . .) are fundamental' (P5). This PEP proposal is supported by previous research: the gender perspective in HR policies, according to Segovia-Pérez et al., could 'provide a different perspective and enrich creative and innovative tourism products and destinations' [132] and would be a way to balance gender differences in the industry because, as Silva et al. conclude, although HR policies are "gender equality-sensitive," there are still 'differences related to important issues such as the same salary for the same function' [133]. By incorporating these policies, the company could contribute to the SDG number 5 and support the Beijing Declaration signed by 189 countries in 1995 whose primary focus is implementing equality measures in twelve areas [134,135]. They also confirm that HR policies should include issues such as training and motivation since they are critical to the success of the company: 'all emphasis is usually placed on customer service, but when employees are motivated (. . .) their work will be excellent because they will feel fairly paid' (P9, FG1).

4.1.3. Commitment to Quality Assurance (QA) for Clients

The participants affirmed the need to create policies that ensure the quality of service provided to clients within the sustainability framework, establishing the fundamental pillars of client–company

relationships. They also discussed the need to monitor and follow up on their level of satisfaction, establishing corrective measures if necessary, and pursuing customer engagement, especially in terms of sustainability. They want 'to be able to transmit to customers (. . .) certain values and commitments; (P9, FG2), which are already part of their purpose, but that 'we should put them in value (. . .) without forgetting to transmit the message of associating quality with sustainability because (. . .) so far it is built in 98% without sustainability' (P7). They say that always 'any practice, any service or any proposal that is not sustainable, is not of quality, that is to say (. . .) it must contemplate the social and environmental impact' (P9, FG1). Thus, this PEP needs to 'relate sustainable management to quality assurance' (P9, FG2) and indicate that these policies 'have more to do with coherence and transparency than with describing in detail what to do, but (. . .) having it in writing acquires the rank of commitment' (P9, FG1). They believe that the contribution of employees is essential since they are sure 'they have something to say about issues of this kind that can help us (. . .) go deeper into it' (P9, FG2).

4.1.4. Core Principles in the Engagement with Shareholders and Stakeholders

In this section of discussion, the participants affirmed the need to establish principles that regulate the relations with shareholders as well as stakeholders, guaranteeing the economic viability and sustainability of the company and responsible management, strengthening the relations with both groups, and generating transparent information that allows the creation of alliances with SDG perspective. They ensure that they aspire to create 'prosperity (. . .) and that it is sustainable and economically viable for shareholders (. . .) even though our model is not one of continuously increasing the number of hotels' (P9, FG2), and establishing these principles will serve as their "business card", but they must be 'the same, wherever they are: in Tenerife, Uruguay, or where we operate, being equally applicable with a local perspective' (P9, FG1). They admit to difficulties: 'although it is only a matter of time' (P6), and indicate the need to include in this PEP the application 'of an ethical and transparent information commitment' (P9, FG2), a very relevant aspect since the publication of sustainability reports by Spanish hotel companies is scarce, and they suffer from a lack of transparency, according to Bonilla-Priego and Benitez-Hernández, 'in their process of identification, prioritization and dialogue with stakeholders' [136]. At the same time, the new European legal framework on sustainable finance [137] as well as the commitments acquired through the signing and adhesion of the countries of the European Union, such as the Paris Agreement [138] and the 2030 Agenda for sustainable development [1] represent a commitment by the financial markets to sustainability and responsible investment, with a tendency for funds to prioritize investment in companies that have implemented environmental, social, and governance policies [139–141].

4.2. Reflections on Strategic Axis 2: Which Strategic PEPs Should a 4S-SM-HC Implement to Maximize "Social and Economic Benefits to the Local Community While Minimizing Negative Impacts"?

Continuing with strategic axis 2 and following the guidance of the GSTC criteria for hotels, this subsection includes community support, priority on local purchasing, and community services. The results obtained from the discussion of this strategic axis would allow the hotel company to add further progress towards SDGs 1 [142], 2 [143], and 12 [144].

4.2.1. Relationship with Suppliers and the Value Chain, Creating Shared Value

The participants point out the need to establish basic principles for selecting suppliers, regulating supplier–company relationships, and monitoring the whole value chain's sustainability. They also contribute to prioritizing local and nearby suppliers, establishing periodic analyses on how to improve the sustainability of their products and services jointly, with a preference for those with a sustainable production and distribution process and have implemented good social and environmental practices in their businesses. These principles would mean 'one more support to the advancement and progress of the communities; (P7), putting the focus from the local to the global and transmitting value transversally

'with the other actors of each destination' (P9, FG2). They assure that shared value must be created 'in all links of the chain' (P7), given the transversal impact that the operation of a tourism enterprise generates in the destination [83,101,145]: 'for me, the socio-economic benefits to the community are the capacity to have a transversal impact on the small economies of the places' (P9, FG1). It is not only a question of creating jobs—it is paradoxical in specific destinations [146]—but also of creating value in the whole business ecosystem, following, among others, the European strategy "From farm to fork" [147], creating sustainable gastronomy [148] reflecting on the ethical dimension of gastronomy, as suggested by the author Bertella [149].

In this whole process, collaboration and alignment with the stakeholders are fundamental: 'the important thing is to establish base ideas (…) to develop later that model' (P1). This is fundamental because 'sometimes there are many obstacles to implement projects that I wish they had been done this way' (P2). They find it imperative: 'to know how to surround oneself with people who (…) share this philosophy and vision' (P4), so that each one can contribute from their own field 'and thus be able to help (…) truly collaborative projects come out' (P5). They also want to emphasize the small supplier because 'many already have a sustainable production although not certified' (P5), and add 'other companies that can (…) reconvert their business' (P3).

4.2.2. Support, Dissemination, and Implementation of the New Economics

The discussion of this topic among the participants underlined the need to foster the development, research, and implementation of the new economics, defining the essential application criteria, especially for the social economy and the circular economy. Likewise, this PEP can favor social development in the territory by supporting projects and organizations that promote sustainable development, supporting ethical and sustainable businesses that benefit the common good from the local level. In this area, tourism can become an instrument for sustainable development [150], in addition to being strategically aligned with the European [151] and Spanish [152] strategies for the circular economy: 'it is necessary to manage resources effectively and efficiently' (P9, FG1), although difficulties are often encountered 'because suppliers (…) are limited on an island, and sometimes it is not possible' (P10), although 'in hotels, the circular economy can even be applied to food consumption' (P1).

They point out that it would be desirable to make a 'constant, not punctual, life cycle analysis' (P2) of the products that are bought and consumed, and—as García-Muiña et al. affirm—to analyze the products from the initial design phase since this allows to influence the level of sustainability that their life cycle will have [153]. All these actions 'would allow the creation of green jobs here in Tenerife' (P1) and would be in line with the Report on Circular Economy applied to Tourism [154] elaborated by SEGITTUR (Spanish State Trading Company for the Management of Innovation and Tourism Technologies) [155], allowing the reduction of negative impacts.

4.3. Reflections on Strategic Axis 3: Which Strategic PEPs Should a 4S-SM-HC Undertake to Maximize "Benefits to Cultural Heritage While Minimizing Negative Impacts"?

The following are the reflections of the debate on the PEPs of strategic axis 3, whose section of the GSTC includes criteria such as presenting and protecting cultural heritage and contributing to their respect and appreciation, among others. The approval by the participants of the PEPs included in this strategic axis would allow the company to contribute primarily to SDGs 4 [156], 9 [157], and 11 [158].

4.3.1. Support for Initiatives to Preserve and Disseminate Cultural Heritage

During the discussion, participants stressed the need to encourage initiatives that safeguard and disseminate cultural heritage, collaborating locally to promote culture, and supporting cultural projects promoted by the community and by local authors and artists. The participants confirmed that 'this type of action is necessary (…) because it attracts another segment of tourism' (P3) by offering visitors 'activities and experiences that meet their cultural concerns' (P9, FG2) and that 'in many cases, the reception of hotels are becoming tourist information offices (…), so this type of initiative (…) is

vital' (P2). Support for local culture is essential 'to show a more authentic reality of products and heritage' (P3). The other participants also confirm this PEP: 'we need to improve in this aspect as a destination (. . .), to take care of our (. . .) cultural wealth (. . .), creating and supporting activities thinking (. . .) also of the local population; (P4), being also necessary 'to implement initiatives to identify the heritage, to protect it, to analyze it and to preserve it' (P3). It will also be of fundamental importance to evaluate the economic, social, and environmental impact that is generated as a consequence of the activity of restoration and enhancement of the cultural heritage, as proposed by the author Settembre, through the model of "Cultural Heritage Life Cycle Management" [159].

4.3.2. Support Sciences, Research, and Innovation

The participants supported the need for the 4S-SM-HC to support organizations promoting research, social innovation, intellectual development, critical thinking, promotion and dissemination of culture and knowledge, expanding and disseminating knowledge, and encouraging continuous improvement in the sustainable management of the company and its environment. This PEP would be aligned with the Spanish Strategy for Science, Technology, and Innovation 2021–2027, which articulates the European Union's policies in this area [160]. The company states that 'it is important to support research projects (. . .) on how to transform mass tourism destinations (. . .) that have their natural heritage deteriorated (. . .), and support projects that allow young people to innovate' (P9, FG1). The stakeholders state that 'this support in dissemination and training is fundamental' (P1). They confirm that they have taken part in research projects based on technology, innovation, and eco-design that have positively impacted the common good. For example, innovation for new materials with the minimum impact is demanded by the hospitality industry, since, as Pleissner states, eco-minded consumers 'expect materials to be overall sustainable', preferring hotels to be engaged in activities for protecting natural resources [161].

Likewise, they emphasize the need for communication between the academic and business worlds for the generation, transmission, and dissemination of knowledge, since 'there is a gap between the academic world and business pragmatism, and both can jointly very well convey innovation projects' (P9, FG2). Investing in science and innovation is essential, not only in large projects but mainly in supporting local micro-entrepreneurs and SMEs, as stated by Pérez-Alemán: 'local innovation depends on collective strategic efforts through increasing networks among small producers and other organizations' [162]. Through alliances with these small producers, they can 'create conditions that foster inclusion and upgrading of small-scale producers in a supply chain' [163].

4.4. Reflections on Strategic Axis 4: Which Strategic PEPs Should a 4S-SM-HC Address to Maximize "Benefits to the Environment While Minimizing Negative Impacts"?

To conclude, strategic axis 4 is addressed, in which section the GSTC includes criteria such as efficient purchasing, energy and water conservation, and actions to reduce pollution and conserving biodiversity and ecosystems. This strategic axis and its two PEPs would reinforce the company's contribution, especially in SDGs 6 [164], 7 [165], 13 [166], 14 [167], and 15 [168].

4.4.1. Initiatives to Protect and Conserve Natural Heritage

Participants stressed the importance of implementing real actions to protect and conserve biodiversity, respecting and defending native flora and fauna and generating conservation projects that protect, respect, and defend biodiversity and animal life. They maintain that tourism companies benefit 'from conditions and natural resources to attract customers (. . .) therefore we must necessarily be aligned and protect these resources (. . .) so that they do not disappear and (. . .) improve them, if possible' (P9, FG2). This means that they must develop policies to protect the natural heritage that 'include our requirements to suppliers' and partner companies (. . .) that organize, for example, excursions for (. . .) birdwatching or whale watching (. . .), which must pass a series of filters that accredit good practices (. . .) and we will inform our clients of them' (P9, FG2), which is supported by

stakeholders who emphasize that sometimes the lack of criteria 'feeds into the deterioration of our destiny' (P4). They also stress the need to make clients aware 'of the problems of conserving these resources' (P2), as it is necessary to 'take great care of our natural heritage' (P4), focusing on protection because 'protected areas can be a tourist resource, but we must seek control over the carrying capacity and avoid overcrowding' (P4). They also add that 'it would be important to repopulate hotel gardens with native plants that also require less water consumption' (P1), and 'here we have a native landscape that would be better preserved because it also favors native fauna' (P4).

4.4.2. Implementation of Mitigation and Adaptation Measures against Climate Change

The discussion confirmed the need to include the implementation of practical actions to measure, compensate, reduce and verify the impact of the carbon footprint as a result of the company's activity, establishing efficient systems to promote water and energy savings, prioritizing the hiring of suppliers whose sources are sustainable or non-polluting alternative energies. They also suggest that the company promote light and noise pollution reduction, as well as the gradual decreasing of single-use plastics and harmful chemicals, replacing them with harmless products and establishing proper control and recycling of non-reusable products. The participants of the 4S-SM-HC assure that 'we want to measure (. . .) and communicate how many tons of CO_2 we have compensated, how many tons we have recycled, and have defined objectives (. . .), measuring the impact of each of the raw materials we buy' (P9, FG1), since 'when we say effective sustainable management (. . .) it means using the minimally necessary resources, without wasting them' (P7). In this sense, the authors Fuentes-Moraleda et al. state that most clients would be willing to pay more to stay in a hotel 'with an environmental management system' [169]. Furthermore, stakeholders reiterate that supporting the products of local suppliers 'generates a double positive impact (. . .): reducing the carbon footprint and combating climate change (. . .) while promoting agriculture' (P1). In this way, both local jobs and new opportunities may be created for local entrepreneurs, who are the primary creators of employment by 'facilitating the economic and social regeneration of countries', as Romero-Martinez and Milone state [170].

In conclusion, Table 3 summarizes the results, describing the four strategic management axes, with ten principles of ethical performance and their suggested development criteria confirmed by participants, and its main potential contribution to each SDG.

Table 3. Summary of the results.

Strategic Management Axes	Principles of Ethical Performance	Suggested Development Criteria	Potential Contribution to SDGs.
1. Effective sustainable management	Code of conduct	Establishment of the values, principles, and rules that will govern the conduct of hotel company employees and management	3 5 8 10 16 17
	Guidelines for employee engagement and involvement	Development and definition of human resource policies and the fundamental principles that will govern company/employee relations	
	Commitment to quality assurance to clients	Statement of the fundamental pillars of client–company relationships	
	Core principles in the engagement with shareholders and stakeholders	Description of the goals and principles for economic sustainability and the company's viability	
2. Social and economic benefits to the local community, minimizing negative impacts	Relationship with suppliers and value chain, creating shared value	Establishment of fundamental principles for the selection of suppliers, regulation of supplier–company relations, and monitoring of the value chain	1 2 12
	Support, dissemination and implementation of the new economics	Fostering the development, research, and implementation of new economics, mainly the social economy and the circular economy	

Table 3. *Cont.*

Strategic Management Axes	Principles of Ethical Performance	Suggested Development Criteria	Potential Contribution to SDGs.
3. Benefits to cultural heritage, minimizing negative impacts	Initiatives to preserve and disseminate cultural heritage	Contribution and support to organizations that safeguard and disseminate cultural heritage and the respectful and pleasant exchange between cultures	4 9 11
	Support sciences, research, and innovation	Support for organizations promoting research, social innovation, intellectual development, critical thinking, and the promotion and dissemination of culture and knowledge	
4. Benefits to the environment, minimizing negative impacts	Initiatives to protect and conserve natural heritage	Implementation of effective actions for the protection and conservation of biodiversity, respecting and defending native flora and fauna	6 7 13 14 15
	Implementation of mitigation and adaptation measures against climate change	Implementation of practical actions to measure, compensate, reduce and verify the impact of the carbon footprint as a result of the company's activity	

5. Discussion

The results emerged from the discussion defined ten PEPs structured in four strategic axes, providing a stakeholder approach and an SDG perspective. These ten PEPs are aligned with those previously developed by the United Nations Global Compact, which had developed ten principles in four areas (Human Rights, Labor, Environment, and Anti-Corruption) for companies to make progress towards SDGs [171], and the Spanish chapter of the Global Compact and SEGITTUR presented in February 2020 a "Decalogue for business action in the tourism sector in terms of SDGs" [172,173]. Both are useful proposals to raise awareness among companies and start them on the path towards the SDGs, but they need to be participatory and strategic approaches resulting from reflection and co-participation. This proposal considers the structure and criteria of the GSTC, summing the multi-stakeholder approach and allowing SMEs to build their SSMM according to their available resources and their context within the territory. No advance can be achieved toward the 2030 Agenda without the active participation of businesses [174], as a significant part of the SDGs are directly related to the implementation of business strategies [175], which are still very fragmented despite the numerous studies published since its declaration [174]. Therefore, this SSMM proposal, as a result of a dialogue between academia and businesses, provides academic contributions and practical implications, facilitating feasible, measurable, and specific sustainable management strategies, as well as a social learning methodological framework with a multi-stakeholder approach. Both contributions fill the existing literature gap, providing practical solutions to a "complex topic," creating connections between companies and the 2030 Agenda [174,176] to be replicated or adapted to other contexts, and facilitating conscious progress towards the SDGs.

Our findings confirm—and are aligned with previous existing literature [104,177–179] —converging to a greater extent with models with a stakeholder approach for the hospitality industry, such as that proposed by the authors Raub and Martín-Rios and the integrative and participatory one proposed by dos Santos et al. However, the novelty and originality of this study are threefold: (1) it provides a joint vision of the academic and business world; (2) it is carried out through a methodological framework of social learning, as it is co-created with the participation of the 4S-SM-HC, the main stakeholders in the territory and academia; and (3) it establishes a coherent thread between the transformative purpose of the company [113] and its contributions to the SDGs. Additionally, basing the SSMM structure and principles on the GSTC criteria and internationally recognized indicators that are accepted by the travel and tourism industry facilitates its accessibility, understanding, and implementation to SMEs in the sector. For many SMEs, opting for sustainability certifications may be inaccessible due to their audit and certification costs; in this case, the proposed SSMM, based on the GSTC criteria, can guide them to advance in line with the international acceptance

of the industry in terms of sustainability, allowing the 4S companies to move from the triple bottom line [38] to a triple wellbeing [84], and thus contribute to the seventeen goals of the SDGs.

6. Conclusions

This proposal allows the 4S-SM-HC to implement a holistic SSMM by applying specific management strategies to make contributions to achieving the 2030 Agenda goals. The proposed SSMM is an ecosystemic, theoretical model for 4S-SM-HCs to make practical and specific contributions to the SDGs. SMEs can implement it by developing each of the ten proposed PEPs and planning short-, medium-, and long-term action plans. The objectives should be specific, measurable, achievable, relevant, and oriented to the goals of the 2030 Agenda. It will be necessary, therefore, to establish priorities, plan and assign resources for its effectiveness and regularly train and qualify all employees, as emotionally engaged teams will result in better financial results [180]. These proposals are especially necessary now that we must react to the health, climate, economic and social crises that we are experiencing [181–183], thus moving towards a "sustainable wellbeing economy" that puts the common good first and focuses on the well-being of people and the planet [184,185]. The adoption of the SSMM proposed with the ecosystemic approach used ensures the sustainability of the company since it allows it to be seen as a "living organism" with a "complex adaptive system" [111]. For this purpose, the stakeholders' contribution is essential since the 4S-SM-HCs face immense challenges and need an ecosystem engagement that allows them to progress toward the SDGs [78].

This SSMM does not seek to condense all potential contributions that a 4S-SM-HC can make towards 2030, but rather provide them with a useful and easy-to-use guide based on four strategic axes and ten PEPs that may inspire them to develop and expand the suggested lines of action, adapting them to each local reality. It has been demonstrated that small tourism businesses improve their competitiveness if they adopt good sustainable practices [186] while generating "customer engagement" [187], potentially creating a "virtuous circle" for sustainability that contributes to a wellbeing economy [188]. This theoretical model is fully accessible and implementable regardless of its size because it transforms the purpose and values of 4S companies into effective contributions to the common good in a coherent manner, focusing on local needs while providing a global vision. The following Figure 2 reflects the conclusion of this article.

Figure 2. The diagram shows the four strategic management axis and the ten principles of ethical performance of the SSMM proposal.

7. Limitations and Future Lines of Research

This research's limitations are derived from the qualitative nature of the FG as a data collection technique. However, conducting two consecutive, linked, and inter-dependent FGs provided a more significant amount of data, enriching the thematic analysis and therefore allowing for more in-depth results. It would be desirable to supplement this research with quantitative studies that would complement the results; however, the current legislative and regulatory shortage of 4S and its lack of visibility and recognition could make it challenging to study this scope and characteristics [73]. On the contrary, this technique's value lies in the interaction that arises from the debate among the participants. Therefore, it is considered the most appropriate technique for understanding the context, especially when the research team is close to the subject of the investigation [189]. Likewise, social learning occurs as a consequence of social interactions, and by sharing reflections and spaces for discussion and the exchange of ideas, it is possible to make decisions that benefit society [110]. Additionally, the multi-professional profiles of selected experts, their high level of representativeness in organizations from the four sectors, the high degree of knowledge and experience in the four main axes of the SSMM (economic, social, cultural, and environmental), and the near gender balance may have enriched the results of the research.

As it is a theoretical model, there are no empirical results. Once this theoretical SSMM has been tested in the 4S-SM-HC selected, it would be advisable to carry out another research with the same company using the Delphi methodology to identify improvement points and correct possible deviations, thus confirming the usefulness of the SSMM and, eventually, to prototype it. In the same way, once implemented, it would be desirable to deepen the ecosystem approach to verify that organizations progressively add their efforts to expand the boundaries of the current sustainable business ecosystem, making them adaptive and resilient to change and working within planetary boundaries [111]. At this point, it would also be necessary to expand on the studies that add essential customer feedback through customer journey map techniques to provide the user's perspective to the SSMM.

Likewise, it would be necessary to deepen the proposed SSMM by introducing measurable variables in quantitative and qualitative terms as proposed by the authors Venturelli et al. [190], developing key performance indicators to measure the degree of implementation of sustainability as suggested by the authors Hristov and Chirico [191], or implementing "wellbeing indices" as suggested by Haavard et al. [192]. Voluntary reporting of non-financial results that demonstrate the degree of compliance with the SSMM would also be welcome, as it contributes to generating 'trust among investors and improve company reputation', as stated by the authors Caputo et al. [193].

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CAPÍTULO 5

Conclusiones Generales

5.1. Conclusiones

Para finalizar este trabajo es conveniente destacar sus hechos más significativos que permitan concluir los principales hallazgos e implicaciones.

Las conclusiones integradoras de la presente tesis doctoral son las siguientes:

1. La primera conclusión de esta Tesis está relacionada con la **necesidad de desarrollar un *Engagement Ecosystem* para facilitar que las pymes del 4S superen los retos que se les plantean y avancen hacia la A2030**. Aunque suponen más del noventa y nueve por ciento del tejido empresarial en muchos países de economías capitalistas, su protagonismo es aún minoritario [63,64]. Es necesario, por tanto, crear este "ecosistema de compromiso" para que las pymes del 4S inicien la transición hacia modelos de gestión sostenible de *Triple Bottom Line*, demostrando resultados económicos, sociales y ambientales a través de la transparencia y la medición, creando liderazgos y referentes empresariales que sirvan de ejemplo y marquen el camino, y conformando redes de trabajo donde sumen esfuerzos y recursos para la creación de prosperidad y bienestar.

2. La segunda conclusión del trabajo se basa en la **necesidad de identificar los valores ecosóficos para la sostenibilidad que sustentan el Propósito de las PH4S para facilitar su contribución a las cinco dimensiones de los ODSs**. Las PH4S pueden evolucionar identificando e integrando con pensamiento estratégico el triple enfoque ecosófico propuesto, abordándolo con perspectiva práctica incorporando las cinco áreas de los SGDs. De este modo, convergiendo con la *Triple Bottom Line*, facilita la transición hacia el *Triple Wellbeing* (bienestar mental, social y ambiental),

facilitando así un marco teórico que permita a las PH4S incorporar los valores ecosóficos a su modelo de gestión sostenible que proporcione bienestar a la vida de las personas, la comunidad y el planeta.

3. De las dos conclusiones anteriores se deriva **la tercera conclusión principal de esta tesis,** relacionada con el **desarrollo holístico de un propuesta ecosistémica de modelo de Gestión Estratégica Sostenible con enfoque ecosófico que permita a las PH4S contribuir de forma efectiva a los ODSs.** Esta propuesta teórica permite a las PH4S implementar un MGES realizando aportaciones concretas estructuradas en torno a cuatro Ejes Estratégicos de Gestión. Con perspectiva de *stakeholders* y de cadena de valor, y co-creado de forma participativa, se desarrollan diez Principios Éticos de Actuación alineados con los ODS, facilitando así a las PH4S transitar desde el *Triple Bottom Line* [36] a un *Triple Wellbeing* [65] y así contribuir de forma consciente y efectiva a las diecisiete metas de los ODSs.

La Figura 1 refleja las conclusiones finales de esta tesis doctoral.
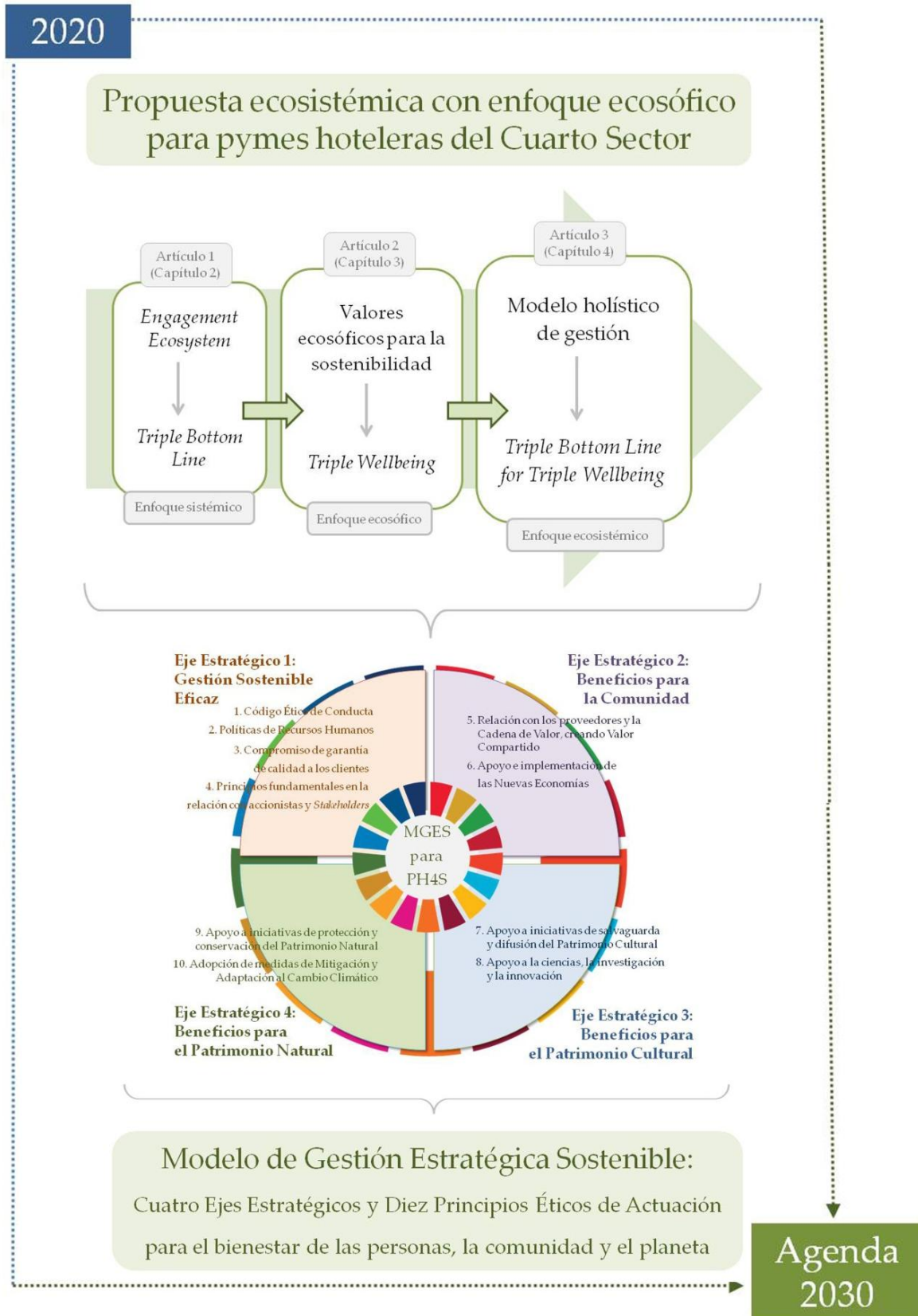
Figura 5.1.: Conclusiones y aportaciones de esta tesis doctoral, reflejando los tres artículos publicados, enfoques, y el modelo de Gestión Estratégica Sostenible propuesto

5.2. Contribuciones académicas

Esta tesis presenta como primera contribución el desarrollo de una propuesta ecosistémica de Modelo de Gestión Estratégica Sostenible para PH4S, realizada con enfoque ecosófico, aportando perspectiva de *stakeholders* y de cadena de valor.

La segunda contribución es facilitar a las PH4S un marco metodológico accesible que les posibilite contribuir y avanzar hacia los ODSs. La originalidad y novedad de este marco metodológico es que, al ser realizado mediante *social learning,* aporta la visión conjunta del mundo empresarial y académico, pues ha sido validado con la participación de la PH4S objeto de estudio y con la contribución de sus principales *stakeholders* en el territorio.

La tercera contribución es proporcionar el marco teórico que posibilite una reflexión ecosófica sobre qué valores de la empresa son significativos para la sostenibilidad, facilitando la transformación de su Propósito en aportaciones a las cinco áreas de los ODSs.

Por último, la cuarta contribución es la identificación de las brechas existentes en el avance de las pymes del 4S a los ODSs, los retos y desafíos que deben superar y cómo un *Engagement Ecosystem* puede allanarles el camino hacia la realización de aportaciones a la A2030.

1.3. Implicaciones prácticas

Esta tesis presenta como primera implicación práctica el desarrollo de una propuesta ecosistémica de modelo de Gestión Estratégica Sostenible para PH4S, co-creada con perspectiva de *stakeholders* y, por tanto, aportando impactos positivos en toda la cadena de valor. Este modelo se estructura en torno a cuatro Ejes Estratégicos de Gestión y proporciona hasta diez Principios Éticos de Actuación y facilita a las PH4S su potencial contribución a cada uno de los ODSs. Al considerar esta propuesta la estructura y los criterios del *Global Sustainable Tourism Council* (GSTC) permite a las PH4S construir su propio modelo en función de sus recursos y el contexto dentro de cada territorio, aportando al mismo tiempo visión local y perspectiva global. Siendo una propuesta publicada en abierto, el modelo garantiza su accesibilidad, comprensión e implementación dentro de las PH4S y, una vez probada su efectividad, permitiría eventualmente su escalado.

La segunda implicación práctica de esta tesis es la aportación de fundamento filosófico a la gestión de las pymes del 4S, pues facilita el debate desde la perspectiva ecosófica de "Las Tres Ecologías", abriendo así espacios tan necesarios para la reflexión. Esto no será fácil de implementar en las organizaciones, sin embargo, es necesario debido a que el mayor esfuerzo en busca del bienestar y la felicidad subjetiva es el impulso más fuerte y probable [66].

Del mismo modo, la tercera implicación práctica es estimular el debate dentro de las PH4S para pasar de la reflexión a la acción, para *'Walk the Talk'* posibilitando la contribución a los ODSs y mejorando, por tanto, el bienestar de las personas, la comunidad y el planeta.

1.4. Limitaciones

La primera limitación las investigaciones llevadas a cabo en los tres artículos que conforman el núcleo de esta tesis están relacionadas con el carácter cualitativo de la investigación realizada. La evaluación a fondo de las opiniones de expertos, vertidas tanto en las entrevistas en profundidad como en los dos *Focus Group* llevados a cabo, presenta las restricciones propias de su naturaleza cualitativa [67,68].

La segunda limitación es que al tratarse de un modelo teórico no existen aún resultados empíricos, pues no ha sido testado en ninguna PH4S.

La tercera limitación ha sido temporal. La decisión de la doctoranda y sus directores de realizar la tesis por compendio de artículos ralentiza el proceso de elaboración, si bien las prórrogas que le han sido concedidas a la doctoranda han facilitado la presentación final en este formato.

La tercera y última limitación tiene relación con las condiciones que vienen impuestas por las editoriales de los artículos, pues las restricciones condicionan la selección de los resultados obtenidos, por lo que muchos de ellos no han podido quedar reflejados en los artículos publicados, y en consecuencia, en la presente tesis doctoral.

1.5. Futuras líneas de investigación

Sería deseable complementar las investigaciones realizadas con estudios cuantitativos que complementaran los resultados. Sin embargo, la escasez de literatura académica al respecto, así como la falta de legislación y normativa regulatoria del 4S podría suponer alguna dificultad en la realización de un estudio de esta amplitud y características [42].

No constan resultados empíricos al tratarse de un modelo teórico de GES, por lo que una vez la PH4S bajo estudio haya testado el modelo, sería interesante ampliar la investigación mediante metodologías complementarias que faciliten la identificación de los puntos de mejora y corrigiendo las posibles desviaciones para confirmar la utilidad del modelo.

Asimismo, sería deseable profundizar en el enfoque ecosistémico para verificar que las organizaciones participantes suman progresivamente sus esfuerzos para ampliar los límites del actual ecosistema de negocios sostenibles.

También sería el momento de sumar investigaciones relacionadas con la retroalimentación del cliente-usuario para valorar el MGES desde su perspectiva.

Una vez testado se hace necesario asimismo el desarrollo y concreción de *Key Performance Indicators* adaptados a las PH4S que permitan medir el grado de implementación de la sostenibilidad, pues esa sería la mayor garantía de cumplimiento del modelo y de que la PH4S pueda medir sus avances hacia las metas de la A2030.

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