

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.

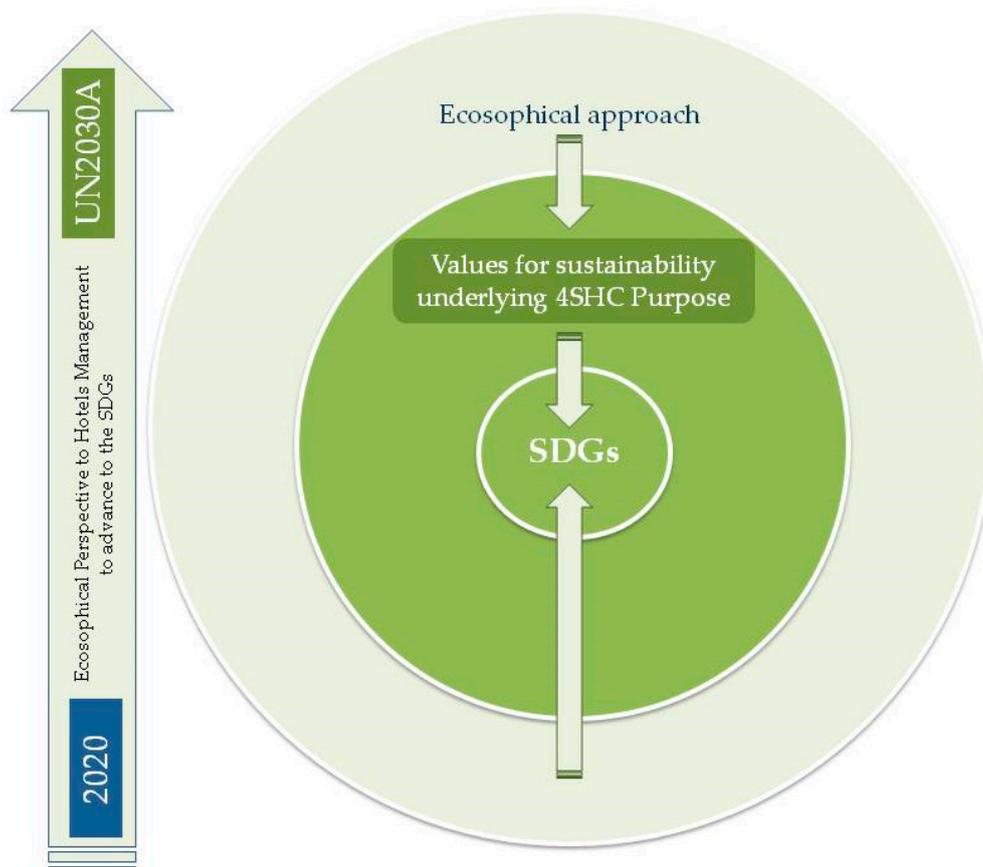


Figure 1. Graphical Abstract reflects the synthesis of this paper.

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

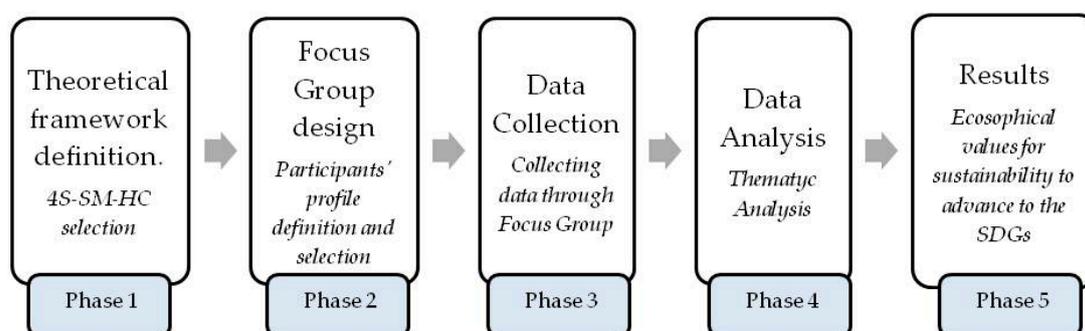


Figure 2. Phases in this research process.

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 CO₂ 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).

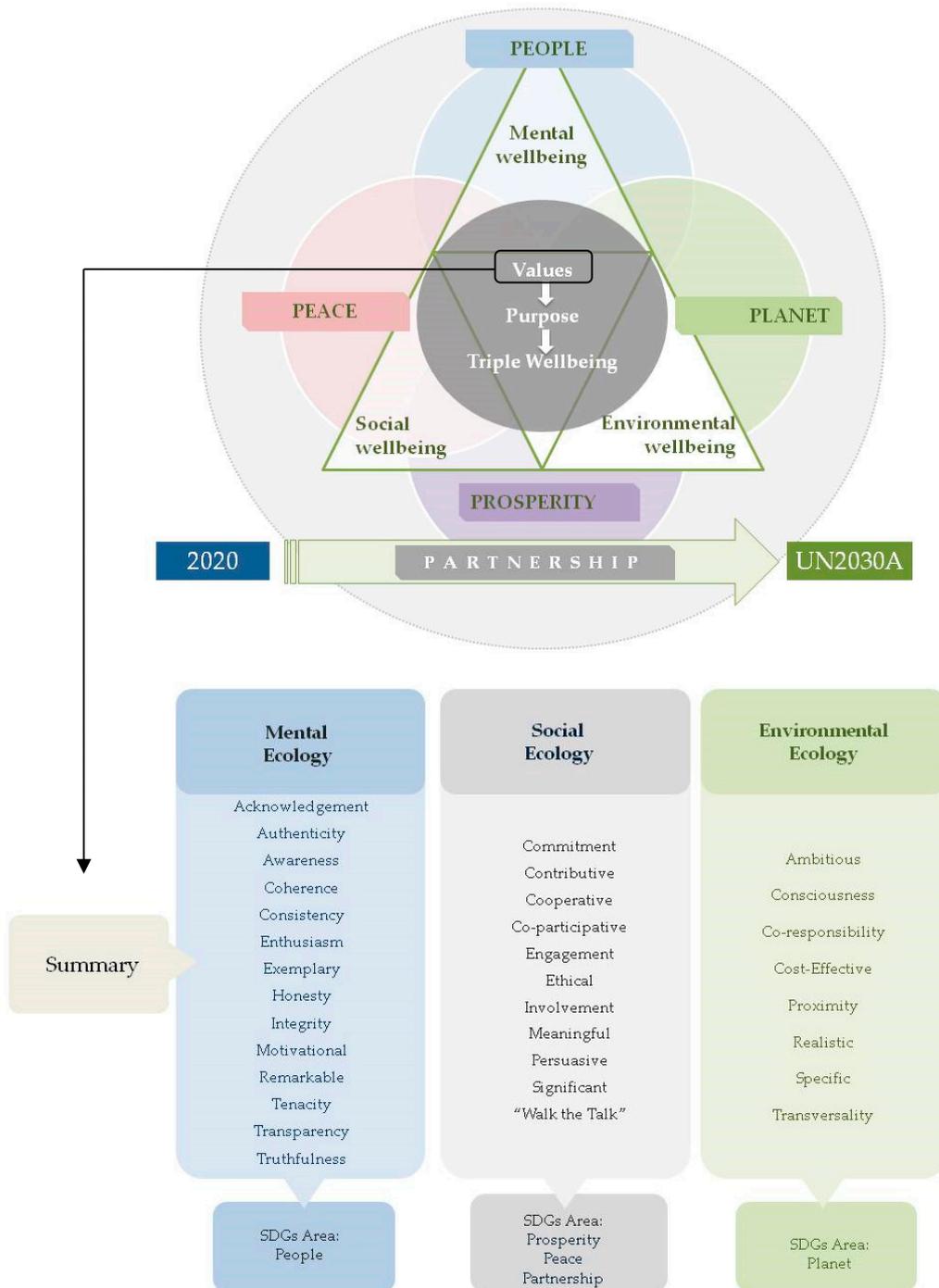


Figure 4. Shows the conclusions of this article.

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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