

## Article

# The Role of B Companies in Tourism towards Recovery from the Crisis COVID-19 Inculcating Social Values and Responsible Entrepreneurship in Latin America

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**Abstract:** One of the particularities of companies with a social purpose is that, through their business model of B companies, they have incorporated into their processes the necessary mechanisms to obtain, simultaneously, the profits to ensure the existence of the organization in the market. At the same time, social value is generated, which is necessary to address the problems of the social crisis caused by COVID-19 and the environmental problems affecting the community. The current global health and economic crisis has opened up the possibility of adopting business model B and focusing more on the individual. Based on the grounded theory method, we have examined 3500 B Corporations in Latin America, of which 57 were examined in 10 countries listed in the Directory of B Corporations for Latin America. The main conclusions are that B Corporations dedicated to tourism through responsible entrepreneurship develop a more inclusive, sustainable and environmentally friendly economy for the benefit of society, go beyond the notion of CSR and move away from traditional business, as B Corporations combine social development and economic growth.

**Keywords:** tourism; entrepreneurship; B enterprises; community centered; social purpose

## 1. Introduction

Certified B Corporations are a type of business that balances purpose and profit (B Lab, 2021). They are legally required to consider the impact of their decisions on their workers, customers, suppliers, community and the environment. This is a community of leaders that drives a global movement of people who use business as a force for good. In furtherance of the above, B Lab has established a COVID-19 resource center to help navigate these uncertain times in the United States and Canada. The circumstances that companies face in the context of COVID-19 have pushed them to seek adaptation and concrete answers. For this reason, B companies throughout Latin America have taken action to provide support, each from their field and area of expertise, with different initiatives with a common objective; to mitigate the effects of COVID-19 [1,2].

Such companies are part of an entrepreneurial movement where risk and leadership are taken (Hiller, JS 2013), moving forward, even if the environment is hostile and adverse. Through empiricism, they learn with the process [3,4]. As organizations in the ecosystem, they need to leave the egos 'out of the room' and operate with the clear purpose

of the common good, develop actions that promote intentions, commitments and concrete actions of development for an economic system that is inclusive, equitable and regenerative to people and the planet [5,6]. The above inquiries highlight the tensions that B companies currently face. It also creates rich opportunities for social entrepreneurs, offers investors more socially responsible options and provides a useful designation for consumers. These types of actions make profit-making corporations a valuable commercial form of social enterprise and more so those focused on tourism [7,8].

For all these reasons, it is not yet known what the impact of COVID-19 will be on global tourism [9]. However, through this sector's actions, steps are being taken to support the sector, while preparing it to be stronger and more sustainable when it returns to growth. Tourism recovery plans and programs will translate into jobs and economic growth, the UNTWO Secretary General has stated. The recommendations for action are the first set of measures that governments, private sector players and social partners can take now and in the complex months ahead.

The Secretary General has stressed that if tourism is to unfold its potential to help entire societies and countries recover from this crisis, our response must be swift, coherent, united and ambitious. These statements describe all the aspects and situations that have emerged in recent decades. The last 10 years have seen enormous changes in various areas of world life (economy, society, technology, environment, ecology, health and others) that have had both desired and undesired repercussions. These situations are a direct consequence of so-called globalization or the radical change of knowledge eras [10]. A palpable example is the change being experienced in the field of tourism, which will have to reinvent itself, lay the foundations on another approach to the customer that not only includes a clear commitment to digital, but also a reordering of messages and value propositions that are aligned to this type of situation. In this sense, entrepreneurs have changed their perception of the activity to which they allocate their goods and services [11–13].

The current global economic crisis caused by COVID-19 has opened up the possibility of rethinking the current economic model to make it more social and people-centered, transforming companies into charitable corporations or B corporations [14]. Its set of activities has become a growing economic sector that is located within the sub-disciplines of the social sciences, which is transforming its market processes, thus directly or indirectly generating new tourism services [15,16]. The purpose of this paper is to describe the main characteristics of these ventures with the help of grounded theory combined with data from 3500 organizations included in the Registry of the Latin American B Corporations System, taking the 57 organizations whose fields are focused on social tourism entrepreneurship in Latin America [17,18].

The main motivations that drive B Corps to choose this business model are based on the conviction that it is possible to combine the concepts of social development and economic growth. Moreover, B Corps go beyond the notion of Corporate Social Responsibility, as they contain, as part of their business operations, a social purpose [19,20]. This social phenomenon is now considered one of the biggest emerging business ideas of modern times and is an important part of our consumer society [21–23]. It includes commercial, leisure, pleasure, enjoyment, professional goals and other activities related to the time people spend away from their usual residences [16].

It is precisely this context that has placed new and small companies in a privileged position within the current panorama, as their generic capacity to create wealth, development and well-being has been proven [24,25]. However, more specifically, it is responsible and sustainable entrepreneurship, that is to say, which adopts a bottom-up approach to analyzing and implementing local solutions to environmental problems, that is called upon to be one of the great protagonists in the creation of a sustainable world [26–28]. Specifically, as Agenda 2030 points out, responsible entrepreneurship can play a fundamental role in improving efficiency in the use of resources by reducing risks and dangers to people's health by minimizing waste and safeguarding the environment and cultural qualities [29,30].

A particular case of this is the undertaking carried out by tourism companies in protected natural areas which are not only responsible and contribute to the conservation of the natural environment, but also promote education and the development of a culture committed to nature and the riches of the Earth [31–33]. In this work, cooperation with institutions is fundamental and therefore, different models of collaboration are beginning to be common in situations where the enterprise is oriented towards the satisfaction/solution of social needs/problems in Latin America [25].

The findings of this research may challenge previous research, since they have pointed out a relationship between past experiences and what actually manifests in organizations of this type [31,32]. They relate to different theories of business organization, such as the theory of resources and capabilities, stakeholder theory and the shared value creation (CSC) approach; something which gives it an academic and scientific foundation [34]. In terms of methodology, the work is based on grounded theory and its methods of *sis*-thematization and knowledge emergence [35,36]. Our research question tries to find out whether tourism and responsible entrepreneurship respond to social demands or whether they prefer to maximize their profits in a competitive market. Therefore, in this study, our purpose is to investigate the main motivations that lead tourism and responsible entrepreneurship in Latin America to generate their business strategy, and how this generation creates (or does not create) positive impacts on the community [37,38].

The document is structured as follows: After the introduction, a review of the literature framing the study and the purpose of the work is presented. Next, the methodology is described, explaining the theory based as a method to establish the importance of the theoretical constructions derived from contexts, and therefore of problems or areas of interest delimited to that context later, the results are discussed demonstrating the importance that tourism and responsible entrepreneurship have as evidence of B companies in Latin America, finally, the discussion presents the conclusions of the study.

## 2. Background

### 2.1. *Tourism and Responsible Entrepreneurship*

One of the most significant manifestations of pro-sustainable entrepreneurship in recent years is linked to sustainable tourism business initiatives implemented in protected natural areas [39,40]. This boom is due, in part, to the increased awareness of the international institutional community of the need to promote sustainability in the tourism sector in general, and in those located in protected areas. For its part, tourism that meets the needs of current tourists and host regions, while protecting and promoting opportunities for the future [41,42]. Here, tourism is identified as one of the most important economic activities in any country, highlighting as a main characteristic its business and study approach, as a wide range of possibilities for people immersed in this sub-discipline. According to the United Nations World Tourism Organization [9], the period from 2018 to 2019 marked 10 consecutive years of steady growth in international tourism. A total of 1.4 billion tourists traveled around the world between 2018 and 2019; therefore, tourism generated global exports worth USD 1.7 trillion in that period. It is conceived as a path towards managing all resources in a way that allows economic, social and aesthetic needs to be met, while respecting cultural integrity, essential ecological processes, biodiversity and life support systems.

As can be seen from this definition, as well as from those previously included in different documents and declarations [9], the interdependence between economic growth and environmental conservation and the need for an equitable distribution of its benefits are the most relevant principles underpinning sustainable tourism development [43,44]. Likewise, and as can also be seen from the UNWTO definition, the new approach to tourism activity requires alternatives that respond to the change of scenario that has been observed in recent years and which demands a new tourism model based, at least exclusively, on the traditional parameters of quantitative growth of tourism demand, but also emphasizing the role of the natural environment and social variables in the development of any activity [45].

This requires the effort of all the agents involved, betting on sustainability as an opportunity for the development of business initiatives operating in this area [11,37]. These initiatives reflect the philosophy underlying responsible entrepreneurship defined and integrated in the environmental, sociocultural, and economic dimensions. Thus, the protection of the natural environment, the preservation of cultural heritage, the maintenance of community structures, employment and human resources are among their priority objectives.

The identification of responsible entrepreneurship derives in part from the friendly relationship established between companies, especially new and small ones, in the environment in which they operate [46,47]. The underlying philosophy is none other than the consideration of the business system as part of a broader system than the social system in which it is particularly immersed [48].

These organizations constitute a unique type of company and represent a heterogeneous group in terms of size and sectoral diversity [49–51]. For their categorization, there are differences in criteria by country based on employment, sales and profitability; however, companies are mostly defined by the number of workers they employ: their limit is 250 workers.

They are essential for the economic growth of any nation, as they constitute 99% of the business fabric worldwide, and provide between 50% and 60% of employment (European Commission, 2019). However, these companies are also polluters: in Europe alone they contribute to 64% of global pollution (European Cluster Excellence Initiative), and thus social responsibility and environmental responsibility are important premises for research in the field of innovation.

## 2.2. B Companies as an Integral Part of Responsible Entrepreneurship in Tourism

Companies can contribute to sustainable development when their innovations have a positive impact on the market and society [52]. The radical importance lies in a concept related to tourism and responsible entrepreneurship [53], which has been identified as being an innovative engine, market-oriented and personally used to create economic and social value.

For Pounder [54], it is defined as the discovery, creation, evaluation and exploration of opportunities to create superior goods and services to achieve sustainable development goals; Mäki and Toivola [55] conceive it as the academic examination of how opportunities to provide goods and services with economic, social and ecological value are recognized, developed and explored.

These contributions by the authors mentioned above show that B companies with a tourism focus are a new type of company operating under a model that was created in 2007 by the American NGO B Lab, which developed a certification to be constituted under this company name [56,57]. In Latin America, the organization that coordinates and brings together the B companies is System B, which has a presence in several countries. It is in charge of organizing the communication strategy, visibility and training to expand the project, which has shown strong growth since it was created.

These types of companies have points in common with those of the Economy of Communion [58], such as the attempt to use market forces to respond to social and/or environmental problems in the communities in which they are inserted, through the very products and services they market, as well as through their labor and environmental practices (seeking to create social and ecological as well as economic benefits with high standards of transparency and accountability). Therefore, they act in the manner of civil companies [59], making it clear that these types of companies have the purpose of using the power of private enterprise to create public benefits, defining themselves as a new type of company that uses the power of the market to solve social and/or environmental problems [60,61].

These appreciations express two different modalities: tourism refers to the diverse activities that can be carried out by tourists and their scopes through emphasizing the activities and benefits of the users or tourists. Meanwhile, responsible entrepreneurship,

whose main motivation is to respond to social needs, promotes and sustains values, while its knowledge, capabilities and resources puts it at the service of society [4,62]. For this reason, the B Companies are an integral part of the business of tourism and responsible entrepreneurship, as they focus on an important activity in the world economy. Besides being a sector of great dynamism and development capacity, it has been linked to the process of change of the Latin American productive matrix, so that it has become one of the most important axes of economic development in Latin American states [63].

The literature suggests that tourism-focused enterprises can break into foreign markets relatively easily when they are involved in socioeconomic alliances or when they operate in conjunction with others to solve social problems. The present authors, Martín-Tapia, et al. [64], conclude: if tourism ventures forth with this approach to produce sustainable items as a differentiation strategy, increasing their reputation as socially responsible enterprises, they can achieve an important intervention in high income markets (developed countries), where the demand for sustainable products has grown and constitutes the main international export market.

### 2.3. B Corporations

There is a variation in concepts by multiple authors when it comes to defining what a B Company is. According to Vinante, et al. [56], B Companies are hybrid companies between companies with social purposes and a socially responsible company that has an impact on various sectors (See Figure 1). These companies, which have an innovative form and break with traditional management paradigms, have managers who have the power and legal obligation to take into account interests other than those of shareholders when making decisions [65].



**Figure 1.** Company Certification B, Source: <https://sistemab.org/empresas-b-america-latina/>. (accessed on 18 February 2021).

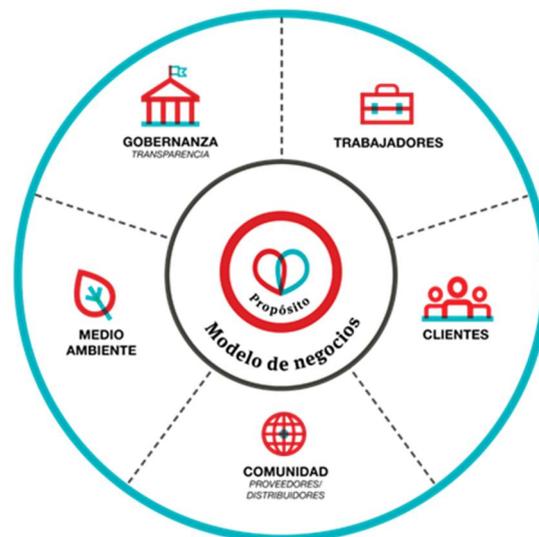
B companies propose solutions to social or environmental problems, such as access to quality education, conscious consumption and waste reduction, obesity and prison recidivism, access to credit, drinking water, energy and quality food; furthermore, solutions are proposed to problems such as meaningful employment, ecosystem regeneration and biodiversity valuation, without forgetting conscientious and responsible tourism (see Figure 1) [66]. According to Ganschinetz [67], B Corporations create value not only for their investors, but also for their workers, the community, and the environment.

To be determined as a B company, companies must meet high social, environmental and transparency standards [68,69]. In turn, they must commit to considering the long-term interest of all groups linked to it as a criterion for decision-making [70]. To do this, they must go through a certification process in which four areas are reviewed: governance, workers, the environment, and community, which results in the classification of B companies,

provided that a minimum of 80 points out of 200 is reached [71], giving them a comfortable position that encourages continuous improvement, in the search for a better position.

#### 2.4. Why Companies Are Certified?

Certified B Corps are companies that meet the highest standards of verified social and environmental performance, public transparency and legal accountability to balance profit and purpose [37,72,73] (See Figure 2). B Corporations or B Corps are accelerating a global cultural shift to redefine business success and build a more inclusive and sustainable economy [39,74,75]. The B Corp certification not only evaluates a product or service, but also the positive impact that these companies generate to the society where their goods and services are destined, and this is what matters most to people [11].



**Figure 2.** Certification for companies B Source: <https://sistemab.org/empresas-b-america-latina/>, (accessed on 16 February 2021).

Certified B Corporations earn a minimum verified score on the B Impact Assessment, a rigorous evaluation of a company's impact on its workers, customers, community and environment, and make their B Impact Report transparent on bcorporation.net. Certified B corporations also amend their legal governing documents to require their board of directors to balance profit and purpose (see Figure 2) [76–81]. To obtain certification, companies must go through a rigorous evaluation process, in which they measure the impact they generate in four areas: Governance, Workers, Environment, Community, in addition to measuring the impact they generate through their business model.

**Business model:** The assessment identifies the company's impact business model(s). These are diverse, and vary from company to company; they can be Environment, Community and Clients.

**Governance:** Identify those practices and policies that the company has in terms of transparency, decision-making, alignment and commitment of the company, among others.

**Workers:** Identify the practices and policies of the company to its workers: Are they trained? Are they offered benefits other than those required by law? Are they listened to, included and respected?

**Environment:** Identify policies and practices that positively impact the environment (recycling, criteria for selecting suppliers based on their socio-environmental impact, use of renewable energy, water, use of waste, among others).

**Community:** Identify those policies and practices made by the company that have a positive impact not only on the physical community where they are located, but also the treatment and choice of their suppliers and distributors.

Customers: Identify policies and practices related to the relationship with customers in terms of guarantees, satisfaction, ethical marketing, privacy and data security.

### 3. Materials and Methods

The methodology used was grounded theory combined with data from more than 3500 organizations registered in the B Corps Registry worldwide, of which only 57 correspond to the hotel and tourism industry in Latin America. These organizations are the ones dedicated to tourism and responsible entrepreneurship according to the B Corps system in Latin America [11]. The main objective of grounded theory, therefore, is to extend the explanation of a phenomenon by identifying the key elements of that phenomenon and then categorizing the relationships of those elements with the context and process of the experiment [82–86].

In this section, an interpretative hermeneutic analysis of representative documents on the discourse of microentrepreneurs was used through the following stages of structuring, categorization, contrast and interpretation, these were identified as: discourses on a purpose (PC-01), stakeholders and stakeholders (PC-02), social contribution, economic growth and human development (PC-03), certification (PC-04) and Impact decision (PC-05) For this, qualitative data analysis (Atlas.ti8, Scientific Software Development GmbH, Berlin, Germany) was used as an approach to extract, categorize and relate data segments from a large variety and volume of documents. From their analysis, the software helped us to discover patterns [87,88] Atlas.ti is a qualitative data analysis (QDA) software, and its most recent version is now a Windows-based application. For these authors, Atlas.ti8 provides some very useful tools in academic research, especially for social science disciplines.

It facilitates the results of grounded theory, since it is a qualitative methodology that captures social problems to show the difficulty of achieving social change. As a result, the researcher can describe a phenomenon in great detail [88] to enable theory discovery from the research. Many re-investigators work with this methodology because they relive the reality of the phenomenon studied [33,89] and revise the direction and framework of the research in real time as new findings and information emerge. Grounded theory uses a series of procedures that, through induction, generate an explanatory theory of the phenomenon under analysis [90]. In this study, we emphasize a conceptual and theoretical approach based on grounded theory [91], as concepts and data relationships are continuously produced and examined. If the methodology is used correctly, it can meet all the criteria to be considered rigorous scientific research [92]. Grounded theory ensures that the qualitative aspect of this methodology favors the development of answers to social phenomena about what is happening and why [93].

Hence in this study, a conceptual and theoretical approach based on grounded theory is emphasized [94], and can be considered as rigorous as scientific research [95]. In this work, given the heterogeneity and diversity of Latin America as a specific geographic area for this re-investigation [96–98], the Latin American B company directory was used to contact CEOs and entrepreneurs working in B companies. This population was used because its diversity and heterogeneity make the conclusions obtained in this study applicable to other regions and continents of the planet. Based on grounded theory, the discourses of 57 representatives of B companies dedicated to tourism entrepreneurship from 10 countries were collected and analyzed: Argentina, Brazil, Bolivia, Chile, Colombia, Costa Rica, Guatemala, Panama and Peru. Before being coded (Cxxx, Product/Service, Country and area of impact) using four categories, identical in B companies: purpose (pc01), stakeholders and interest groups (pc02), social contribution, economic growth and human development (pc03), certification (pc04) and impact decision (pc05).

Linked to symbolic interactionism, grounded theory aims to know what happens and why in a social group, in order to formulate grounded theories with empirical analysis [99,100] on human behavior and the social world. This theory is especially useful when analyzing different organizations and groups [101] with relatively unstructured information (text data) and theoretical sampling [102]. In this paper, given the heterogeneity and

diversity of Latin America as a geographical area, we have used the B Companies Directory for Latin America to contact CEOs and managers working in B companies. Latin America has been chosen because its diversity and heterogeneity make the conclusions obtained in this study applicable to other regions and continents of the planet.

We complemented these pre-codes with codes (axial coding, acxx) that were interpreted as emergent and relational functions, such as “is associated with”, “is part of”, “is the cause of”, “contradicts”, “is one” and “is owned by”, to shape a resulting proposition (rpxx). To conclude the interpretative analysis, the co-occurrence of the emerging codes is evaluated with the intention of determining the C-coefficient, which indicates the intensity of the co-occurrence relationship between two codes. The coefficient C normally varies between 0 and 1; a higher coefficient indicates a greater intensity of the co-occurrence relationship between two codes. This allowed us to establish strength relationships between codes and build theory. The results are shown and discussed in the following sections.

#### 4. Results

The B Impact Assessment considers the highest standards worldwide [78]. The idea is to cover the largest number of good practices or policies of a company that wants to be a B company. The B Impact Assessment serves as a roadmap to assess and create improvement pathways to increase the positive impact of companies that have this sense of ownership. As the results of this research show in Table 1, the combination of third-party validation, public transparency and legal accountability which helps certified B companies to generate trust and value [79–81]. Table 1 also shows the industry, the number of responsible tourism ventures in each B-certified country, number of companies with presence in other Latin American countries, services, products, impact and impact areas. The following table shows the countries where there are companies dedicated to tourism and responsible entrepreneurship in Latin America. (See Table 1).

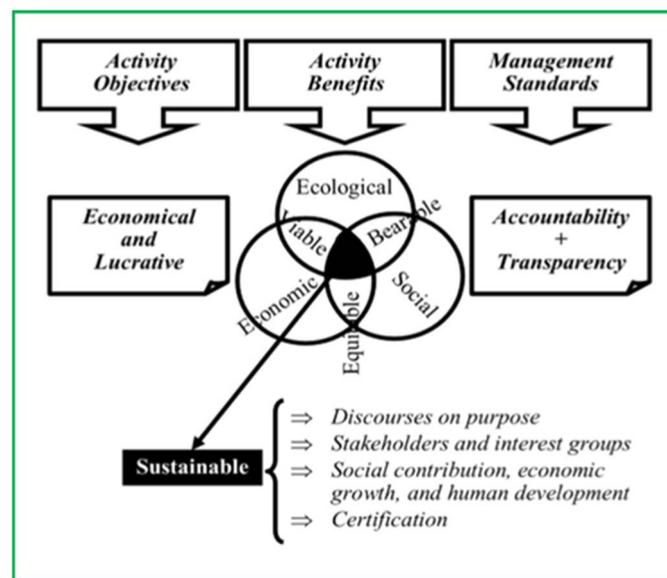
**Table 1.** B companies in Latin America dedicated to hospitality and tourism. Source: Own elaboration.

Industry	Number of Companies	Country	Number of Companies	Co in LATAM	Service	Product	Impact Areas	Impact
Hotels and Tourism	57	Argentina	10	4	9	3	Customer/Community/Environment	5/4/1
		Brasil	8	0	7	2	Customer/Community	4/1
		Bolivia	2	0	2		Customer	2
		Chile	15	1	13	5	Customer/Community/Environment	6/5/4
		Colombia	4	2	4		Customer	1
		Costa Rica	4	1	4	2	Customer/Community/Environment	2/1/1
		Ecuador	6	2	5	2	Customer/Community/Environment	3/3/2
		Guatemala	2	0	2	2	Community	1
		Panamá	2	0	2	1	Community	1
		Perú	4	3	4	1	Customer/Community	3/1

The table above shows the B companies in Latin America, immersed in the Hospitality and Tourism Industry, showing that 10 countries participate in this category, which shows that the most challenging problems of society cannot be solved only by government and nonprofit organizations, but by those responsible ventures that empower the economy of a nation [33,82,83]. The B Corp community works to reduce inequality, reduce poverty levels, achieve a healthier environment, stronger communities, and the creation of more high-quality jobs with dignity and purpose. By harnessing the power of business, B companies dedicated to tourism use profits and growth as a means to a greater end:

positive impact for their employees, communities, and the environment [84]. B businesses form a community of leaders and drive a global movement of people who use business as a force for good [85,86]. The values and aspirations of the B company community are embodied in the B Corp.

The aim is to adopt the B Corp model and focus more on the person. Based on grounded theory and the accounts analyzed below, B Corporations combine profit (economic, social and ecological) and social development to create a production model defined by the impact of the business on four components (or factors): purpose, stakeholders, social contribution and certification. Business impact is monitored through standards of transparency and accountability in management, indicators, and guidelines used by the authors Saiz-Álvarez, et al. [34], (See Figure 3).



**Figure 3.** B Corps' operating scheme. Source: Operational scheme of Corps B of Saiz-Álvarez, et al. [34] Corps B: A socioeconomic approach for the post-COVID-19 crisis. *Front. Psychol.* 11: 1867.

#### 4.1. Speeches about a Beneficent Purpose (pc01)

The Latin American model of B Corps is moving toward the creation of a commercial and productive model for the social, economic and ecological benefit of the stakeholders in contact with the company [34]. In Latin America, thousands of people recognize B companies as part of a movement where the encounter arises when they realize that they share the same search: new economic “genetics” that allow values and ethics to inspire collective solutions without forgetting particular needs.

“We have a strong commitment to #Eldiseñonodiscrimina through reducing gaps in universal accessibility in environments. We work only on projects that have a direct impact on the disability community, supporting our clients to be more accessible and inclusive. We have a free online catalog with more than 100 products, with technical information for other professionals to reduce gaps in universal accessibility in their tourism projects.” (C0149 CL)

To achieve systemic change in the economy, it is necessary to generate connections among key actors. Empresas B seeks to articulate these strategic references as protagonists of communities: instances of reflection, dialogue, appropriation of values and construction of collective agendas that go beyond personal agendas, formed by people with a common passion. This fact is found in the statement made by the following company Chile:

“Programs designed to disseminate and preserve the natural heritage of Chile through tourism, 100% recycling of our waste, 0% emission of plastics, 70% of

our team are women, promotion and volunteer projects for conservation and enhancement of natural heritage and marginalized communities.” (CO150 CL)

This movement is not guided by any particular ideology or person. It is motivated by thousands of people who want to work for a better world and not just for a salary. This testimony is confirmed by what was mentioned by the Argentinean company:

“Our enterprise has policies for inside, with the workers, like the “no discrimination policy” and the “personal loan policy” while it has others for outside, with its clients, like “tourist code tonciente”.” (CO151 AR)

The proposal of the B companies is not limited to the work of the executive teams, but aims at an economy that includes everyone and that can create integral value for the world and the Earth, promoting forms of economic organization that can be measured from the well-being of people, societies and the Earth, simultaneously and with short- and long-term considerations. This is similar to one Colombian company in its message:

“The company regenerates crops by encouraging sustainable practices in the communities. This can be seen in the cultivation of quarantine beans and organic honey in the Montes de Maria, as well as in the pepper grown in the Putumayo and the cocoa of the Tumaco. We dignify the lives of our workers, a high percentage of whom are mothers-headed households. In our company we seek to encourage talent through the Academy of the Arts, achieving an impact on the welfare of our employees and our visitors who come to know our Colombia.” (CO 152 CO)

These four companies are an example of the Speeches about a Beneficent purpose category (pc01), but there are other companies of the studied base that manage this same discourse with presence in Brazil (Acordo Digital), Colombia (Crepes y Waffles), Argentina (De la Olla), Guatemala (Wakami) and some of these companies have presence in other countries of this region (see Table 1).

#### 4.2. Stakeholders and Interest Groups (pc02)

While the world is facing the worst crisis since World War II and states are trying to respond to the health and economic emergency, the pandemic has revealed a systemic health and climate crisis and a crisis of loss of biodiversity, resulting from the relationship of the human species with nature. This reveals the interdependence between nations and ecosystems and the fragility to which we are exposed, as pointed out by a group of Latin American leaders who today launched the declaration of “Principles for a Sustainable Future for Latin America in Times of Pandemic and Planetary Crisis”. These actions are demonstrated by B companies such as Brazil, Chile, Ecuador and Peru dedicated to tourism.

“Our venture invests 1% of the company’s gross income and invested to send low income people to study abroad; Workers can exchange 4 h per month of unwritten work for volunteer work.” (CO153, BR)

“Our venture generates development of the labor force, recognizes the provision of jobs with good quality standards and access to training for people in vulnerable situations.” (CO154, CL)

“Workers, with social responsibility through the implementation of social projects (health, education, housing) with the premium received from fair trade benefiting directly the worker, his family and community; Community: Implementation of the food security program for families in the Barrio Ishigto–Juan Montalvo Parish–Cayambe and promote the raising of small animals and planting of vegetables; Environment: Gol Standard Agroforestry Project San Pablo del Lago-Initial Stage to compensate carbon emissions through reforestation and the promotion of tourism in our country.” (CO155, EC)

“Our Workers and volunteers, the founders of our tourism enterprise are women and more than 70% of our Nassf Ecovolunteer Network are women volunteers.

Likewise, more than 60% of the inhabitants of the communities are indigenous women; Training: where the communities are trained in solid waste management, develop self-sustainable projects, and are trained in how to establish and formalize a business with an eco-friendly approach; Environment: we have policies of good eco-friendly practices in our offices and operations. We have policies regarding the carrying capacity of the tourist site, the non-generation of noise pollution in natural areas. Promotion of reforestation in communities and carbon footprint compensation.” (CO 156, PR)

These four companies are an example of the Stakeholders and interest groups category (pc02), but there are other companies of the studied base that manage this same discourse with orienge in Paraguay (Belite), Costa Rica (Bodhi Surf + Yoga), and some of these companies have presence in other countries in this region (see Table 1).

#### 4.3. Social Contribution, Economic Growth and Human Development (pc03)

The current situation shows common elements among Latin American countries, such as their high vulnerability and their low capacity to face systemic crises. Their health systems are precarious, and access to drinking water and sanitation services is limited. In addition, about 50% of the labor force works in informal conditions and without a social safety net. More than 80% of its inhabitants live in urban areas and generate an irrational demand for resources, with unsustainable production and consumption patterns that reveal a lack of knowledge or interest in the limits of the planet. Many of these B companies in Latin America are contributing to improving this situation, as is the case of B companies in countries such as Costa Rica, Colombia.

“This venture participates in a program of climate change partners, where carbon emissions are offset by reforesting part of a biological corridor of Costa Rica, an area dedicated to the conservation and restoration of the forest; Aromas participates continuously in training activities, workshops and product donations for a private foundation called: Lifting Hands that works with more than 2000 people, including mothers and children in a low-income area of San Jose Costa Rica; This community is related to the company as the partners live in nearby areas and some of Aromas’ stores are located in this area. Aromas is working in an alliance to finance environmental and social activities such as reforestation, education, tree maintenance and urban routes for the Magic Trees Foundation in Costa Rica and also with the 1% for the Planet Foundation, a global movement that inspires companies to promote environmental and social actions through volunteerism and annual memberships.” (CO157, CR)

“Our Hotel has a management system for sustainability, which allows it to continuously improve and minimize its negative impact on the social, economic and environmental areas; our company with B certification, takes into account to carry out all its processes, the opinion of both executive and operational employees, customers, suppliers and the community; it is a hotel chain that does not discriminate against any person because of their race, gender, sexual orientation, religion, political opinion, age, disability or any other characteristic or preference.” (CO158, CO)

“Our tourism enterprise has an innovative travel philanthropy program. We have also developed an app with the support of a B company, MilkCrate, to inspire pro-environmental actions in our guests. Additionally, we have developed programs for the community such as “Saturdays of service and surfing” and “yoga for the community”. Finally, we are partners of several community initiatives; Bahia Ballena Libre de Plástico, Seed of Whale reforestation project and the creation of the SOMOS Foundation.” (CO159, CR)

These three companies are an example of the category social contribution, economic growth and human development (pc03), but there are other companies of the studied base

that manage this same discourse with orienge in Chile (Cervecera Guayacán), Argentina (FC Bola) and some of these companies have a presence in other countries of this region (see Table 1).

#### 4.4. Certification (pc04)

Certification as a B company goes beyond certification at the product or service level. B Corp certification is the only certification that measures a company's entire social and environmental performance. The certification process and requirements may differ depending on size and structure. It is important to review the process and requirements that best fit your company's size and structure. Impact Assessment B assesses how your company's operations and business model impact your workers, community, environment and customers, from supply chain and incoming materials to your charitable donations and employee benefits. B Corp certification demonstrates that your company meets the highest standards of verified performance. B Corp is generally interested in obtaining certification in all three areas (economy, society and environment) to improve its corporate image, strengthen its brand in the marketplace and attract new customers and partners. In this section, it is important to mention great enterprises from Guatemala, Chile, and Argentina that demonstrate via their testimony the importance of having a certification such as this:

"Our company's vision is to make this world a better place, that the change of our planet begins at home. As a brand, it chooses to live a life of purpose and knows that with its actions it builds the world it wants to live in. That is why it measures the impact that its actions have on the lives of the people who are part of its value chain; The brand values are design with purpose, empowerment of women and connecting and honoring people and the planet; It applies strategies so that through its supply chain it helps reduce poverty through favorable purchasing conditions, working conditions adapted to young people and support for suppliers in vulnerable situations." (CO160, GT)

"Programs designed to disseminate and conserve the natural heritage of Chile, 100% recycling of our waste, 0% emission of plastics, 70% of our team are women, promotion and volunteering of conservation projects and enhancement of natural heritage and marginalized communities." (CO 161, CL)

"We work to design and implement comprehensive waste management programs that bet on the efficient and effective recovery of valuable resources in tourism. It offers a second life to waste by reintegrating it into the productive chain, thus promoting the circular economy and directly contributing to the reduction of pollution and the optimization of the use of natural resources. In pursuit of the constant and continuous search for growth and improvement, it carries out processes of revision and optimization of its methods and strategies to implement them as efficiently as possible. The company is defined by its integral commitment with the care of the environment and the social welfare, for which maintaining its professional ethics is a fundamental premise in each of the actions it undertakes." (CO 162, AR)

These three companies are an example of the certification category (pc04), but there are other companies of the studied base that manage this same discourse with orienge in Brazil (Keiff Kefir), Ecuador (Pacari), and some of these companies have a presence in other countries of this region (see Table 1).

#### 4.5. Impact Decision (pc05)

In this final part of the results, the author shows an emerging contribution following the COVID-19 crisis, demonstrating tourism and responsible entrepreneurship as evidence of B companies in Latin America. The impact is supported by transparency and accountability requirements. B Corp certification not only demonstrates where your business

stands now, but commits you to consider the impact on stakeholders in the long-term by incorporating it into the legal structure of your business. B Corps set the gold standard for good business and inspire a race to the top, creating performance standards and legal structures that are used by thousands of other companies around the world. Society's most challenging problems cannot be solved by government and nonprofit organizations alone. The B Corp community works to reduce inequality, reduce poverty levels, achieve a healthier environment, stronger communities, and the creation of more high-quality jobs with dignity and purpose. By harnessing the power of business, B Corporations use profits and growth to a greater end, producing a positive impact for their employees, communities and the environment.

"Our enterprise is a relevant ally for those people and companies that seek to reduce their ecological footprint, collaborating in obtaining excellent results in the environmental, economic and health fields. The commitment extends throughout the entire life cycle of its products; the infrastructure is conceived from its origin as a "Green Plant"; contemplating aspects such as design, strategic positioning and processes to take maximum advantage of natural resources, in addition the company has 6 years of certification in the process of carbon neutrality, 6 years of generating projects to reduce its carbon footprint and 6 years of commitment to sustainability that have led the company to change its standards of production, distribution and marketing in order to improve its impact on climate change in the tourism sector of Costa Rica." (CO 163, CR)

"Our company establishes policies and practices to minimize accidents and injuries of workers through the Safety and Health System at Work; It also has the code of conduct for the protection of sexual exploitation of children in travel and tourism (thecode.org); On the other hand, obtaining the Colombian Environmental Seal that characterizes the Hotel as an environmentally sustainable and responsible entity." (CO 164, CO)

"Policy for the selection of suppliers and/or host organizations with the objective of building a sustainable local supply network to work together with organizations, families or individuals who share the same ethical values and ideals and are committed to the welfare of society. For our company, suppliers are considered strategic allies, Sustainability Policy in the Workplace. Tingua is committed to caring for and preserving the environment and resources in the workspace using low-consumption lamps, reduction of water consumption, separation and classification of waste, use of recycled paper, and the use of low-impact media (bicycle, Skype conferences, etc.). In addition, a survey is applied to each participant to evaluate the impact of the Tingua experiences on the development of their personal skills." (CO 165, AR)

"We recognize nature tourism and ecotourism as enriching forms of tourism that bring value to local communities and contribute to the preservation of cultural heritage, within a framework of respect for natural heritage and local populations; Vamos Expeditions' code of ethics is fundamental to our management and contains answers for our workers and society through the criteria of transparency, ethical behavior and adherence to the rules that apply to it as an agent of change and impact within the tourism sector." (CO 166, PE)

"Globally, devastation of natural habitats is occurring at an alarming rate, with the result that animals are becoming extinct, and our own ecosystem is being destroyed at an unprecedented rate. Our company is making important efforts in the first place to conserve the animals and avoid their disappearance as a species, and secondly to create awareness and generate an important change of behavior in all its visitors that will put an end to this level of environmental devastation. Through the education of both new and old generations, we want to generate behavioral changes and produce a love for animals and their habitat. "You can't

protect what you don't know", is one of our slogans, and we put it into practice day by day, motivating children to take an interest in the species that inhabit our park and all those of the planet. We have a purpose: "We live to conserve nature and leave our world better", and we know that environmental education is the way to achieve it." (CO 167, CL)

These five companies are an example of the certification category (pc04), but there are other companies of the studied base that manage this same discourse with presence in Brazil (Fleximedical Soluções em Saúde Ltd.a), Ecuador (Hoja Verde), and some of these companies have presence in other countries of this region (see Table 1).

The result at the level of impact on the set of the companies involved, are reflected in charitable donations as in Argentina (Euca Tigre) and Costa Rica (Bodhi Surf + Yoga). Companies with sustainable practices with a presence in Argentina (De la Olla) and Ecuador (Hoja verde). Companies showing workforce development are Chile (Cervecera Guayacán), Colombia (Crepes y Waffles), Ecuador (Hoja Verde) and Guatemala (Wakami). Companies that make charitable donations are Chile (Smartrip), Argentina (Euca Tigre) and Costa Rica (Bodhi Surf + Yoga). Companies that impact education are Peru (Nassf Travel), Chile (BridsChile), Argentina (Tingua). Companies that impact health are Chile (Kawsay) and Argentina (Euca Tigre).

Given the homogeneity of the speeches analyzed, it is possible to perform a qualitative analysis of the testimonies, the following semantic network is generated, which illustrates the construction of meanings from the speeches of the interviewees according to the following emerging categories Speeches about a purpose (PC-01), Actors and stakeholders (PC-02), social contribution, economic growth and human development (PC-03), certification (PC-04) and impact decision (PC-05) (see Figure 4).

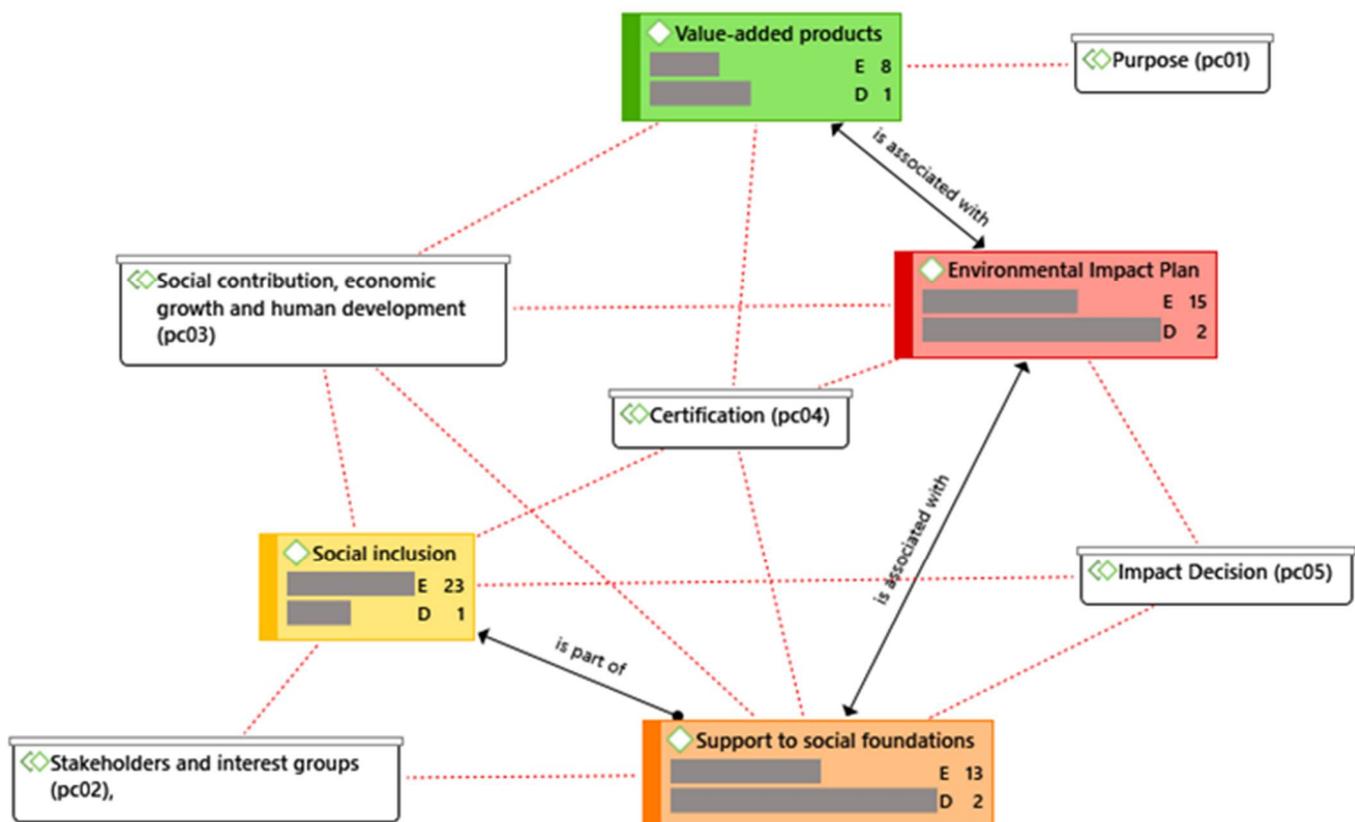


Figure 4. Semantic network of aprioristic and emergent categories for meaning making. Source: Own elaboration.

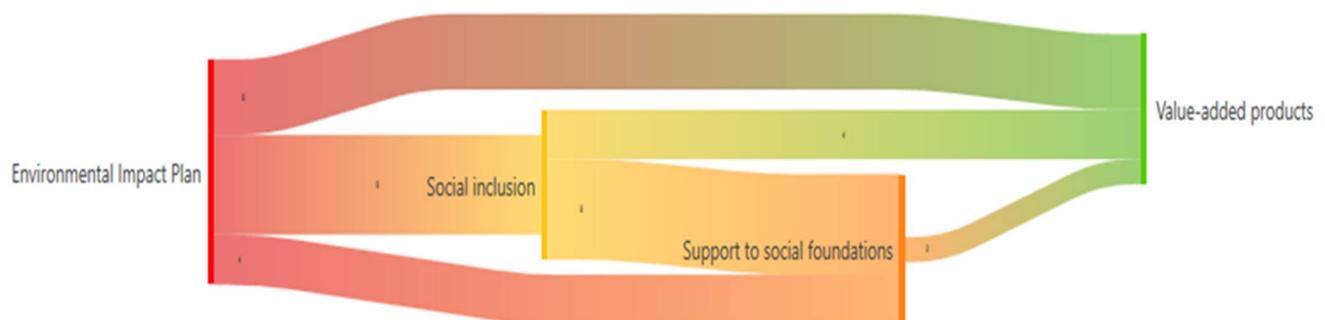
#### 4.6. C-Coefficient

Similar to a coefficient correlation, the C-coefficient indicates the intensity of the co-occurrence relationship between two codes. The coefficient C normally varies between 0 and 1; a higher coefficient indicates a higher intensity of the co-occurrence relationship between two codes (see Table 2).

**Table 2.** B companies in Latin America dedicated to hospitality and tourism. Source: Own elaboration.

Emerging Categories	Environmental Impact Plan Gr = 15		Social inclusion Gr = 23		Support to Social Foundations Gr = 13		Value-Added Products Gr = 8	
	Count	Coefficient	Count	Coefficient	Count	Coefficient	Count	Coefficient
Environmental Impact Plan Gr = 15	0	0.00	8	0.27	4	0.17	6	0.35
Social inclusion Gr = 23	8	0.27	0	0.00	8	0.29	4	0.15
Support to social foundations Gr = 13	4	0.17	8	0.29	0	0.00	2	0.11
Value-added products Gr = 8	6	0.35	4	0.15	2	0.11	0	0.00

Table 2 shows that the impact of an environmental plan has a moderate relationship (0.35) with respect to the added value of the product. Likewise, support to social foundations with social inclusion (0.29). Environmental impact plans with social inclusion (0.27). See Figure 5.



**Figure 5.** Semantic network of aprioristic and emergent categories for meaning making. Source: Own elaboration.

Figure 5 shows the co-occurrence of the emerging codes derived from the study. This allows us to identify that the environmental impact plans in the B corporations maintain policies of social inclusion and with it, give support through donations to foundations or institutions that stimulate social and community work. All of this allows them to create added value to their products.

## 5. Discussion

According to our results, the B Corp model is based on social and economic factors that reduce market centrality, especially when combined with market centrality, especially when combined with ecological and business as well as ecological and social dimensions. As a first approach to the phenomenon under study, we were able to understand that companies have become aware of the impacts associated with their products and services, which have been motivation to belong to this type of companies [103,104]. In this way, B Corps were channeled in the interviews with leaders with certified B companies dedicated to responsible tourism, verifying that B Corps generally change in their practice environments while undergoing evaluation processes and reevaluation processes to achieve certification.

During this process, exogenous factors, such as the size and sector of the company, as well as endogenous factors, such as the nature of the company and its business strategies that seek to maximize its impact on society, are affected when companies become B Corps. Other findings are shown in the motivations that led the explored companies to initiate the certification process to be recognized as a B company, which are mainly due to the fact that they identify, in their business model, a social purpose that they can fulfill, regardless of what B companies declare and promote [57,105]. Conversely, these companies, without having prior knowledge of what social purpose companies are, were interested in being certified as B companies, given their philosophy and principles [106–108]. Therefore, they carry out an internal examination of their processes and business models, identifying in them a social purpose that they contribute to society and that they seek to be recognized through B certification.

One of the most relevant points to highlight is that most of the B companies operating in the tourism and social entrepreneurship sectors for decades demonstrate their compliance with the quality of their services, organizational climate and process quality [109,110]. In this sense, B certification is not in opposition to other pre-existing certifications [111–113]. On the contrary, the B certification is compatible with each of them, even relying on several indicators of the same for the verification and compliance of the activities performed and thus assigning a score for compliance with the requirements. In other words, having a certification in some of the verification areas mentioned requires the B assessment, assigning a higher score, since there is already an instance of verification of compliance.

## 6. Conclusions

In order to obtain reliable testimonies and a responsible use of the information, it was decided to code the testimonies and not to relate them to the names of the companies in this research work, only showing some companies that generate impact in the sectors. In this sense, the information collected is located in the main page of Empresas B de América Latina <https://sistemab.org/empresas-b-america-latina/>, (accessed on 16 February 2021) and will be used exclusively for this work in order to guarantee that it will not be misused by third parties, in case they may access it by means not authorized by the author.

The findings obtained after verifying the information of companies engaged in tourism through responsible and certified B companies in Latin America show the role of entities in this field (individuals, groups and institutions). The findings provided by our research reaffirm, more broadly, that these companies use socially based market regulations to respond to the economic, social, education, health, workforce development and environmental problems faced by B companies. Social entrepreneurs generate impact from what others see as feasibility, such as employing the disabled to create a competitive advantage [114–116]. They challenge the prevailing assumption that profit firms incrementally and/or independently improve their practices to support the initially intended impact.

As a result, B businesses can develop a more inclusive and sustainable economy for the benefit of society. The results are consistent in demonstrating that B companies go beyond the notion of Social Responsibility (SR). While the SR model focuses on compensating society for part of the damages generated by the organization, or by the company's desire to benefit the community in which it is located, the model of B companies dedicated to tourism under a responsible entrepreneurship model contains, as part of its operation, both economic contribution and social purpose [117,118]. The following research will seek to explore how the social purpose is a fundamental part of the productive structure, and not a consequence of a successful enterprise after the accumulation of wealth.

Being B tourism companies with more responsible entrepreneurs, they would displace traditional organizations, becoming emerging, proactive, dynamic and committed to local development, dedicating their space to the incorporation of mechanisms that respond to the business world at the Latin American and world level.

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