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Gender, Crisis and Future Social Responsibility: Micro-entrepreneurs in the Tourism Sector in Peru

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Abstract: This study explores the intersection of gender and social responsibility (SR) within micro-entrepreneurship in the tourism sector of Peru. It examines how male and female entrepreneurs perceive and implement SR, particularly during times of crisis, across its economic, social, and environmental dimensions. This exploratory research adopts a quantitative approach. The authors collected and analysed surveys administered to participants from the tourism sector, all of whom were micro-entrepreneurs enrolled in a tourism training programme. The key findings indicate that social responsibility was considered important despite the challenges faced, and that SR activities contributed positively to businesses and the local environment. No significant differences were observed between men and women in their approach to SR. This study contributes to expanding the existing body of knowledge on SR in times of crisis in the tourism industry, through a gender lens and within a Latin American context.

Keywords: SMEs, Cusco, pandemic, emerging country, university social responsibility

Género, crisis y responsabilidad social futura: microempresarios del sector turístico en el Perú

Resumen: Este estudio explora la intersección entre género y responsabilidad social (RS) en el microemprendimiento del sector turístico de Perú. Examina cómo los emprendedores masculinos y femeninos perciben e implementan la RS, especialmente en tiempos de crisis, en sus dimensiones económica, social y medioambiental. Esta investigación exploratoria adopta un enfoque cuantitativo. Los autores recopilaron y analizaron encuestas realizadas a participantes del sector turístico, todos ellos microempresarios que participaban en un programa de formación en turismo. Los principales hallazgos indican que la responsabilidad social fue considerada importante a pesar de los desafíos, y que las actividades de RS contribuyeron positivamente a las empresas y al entorno local. No se observaron diferencias significativas entre hombres y mujeres en su enfoque de la RS. Este estudio contribuye a ampliar el acervo de conocimientos existentes sobre la RS en tiempos de crisis en la industria turística, desde una perspectiva de género y en el contexto latinoamericano.

Palabras Clave: PYMEs, Cusco, pandemia, país en desarrollo, responsabilidad social universitaria

1. INTRODUCTION

Research shows that gender perspective affects the social responsibility practices entrepreneurs use. Men focus on operational corporate social responsibility (CSR), while women focus on non-operational activities (Fernández-Muiños et al., 2022). Women are seen as more trustworthy on CSR than men (Newman & Trump, 2019). Female controllers influence CSR decisions, showing the importance of gender diversity in shaping CSR initiatives (Xia et al., 2022). CSR is important in tourism because it makes businesses consider social and environmental issues (Lund-Durlacher, 2013). Tourism can rebuild sustainably if it focuses on shared value for society and the environment, including local communities and natural resources (Hatipoglu et al., 2019). Tourism needs to promote CSR, including in education, to address challenges and ensure sustainable development. Lopez et al. (2021) found that women want more measures than men, including hygiene, disinfectants, health checks, following WHO guidelines, quality certifications, temperature checks, reduced physical contact, and others. Some businesses succeed more than others. This could be because of different approaches to business practices and CSR (Tandelilin et al., 2019). In this sense, it is relevant to continue studying whether gender influences the management of a tourism business. This includes considering aspects related to social responsibility. This is important because it might seem that there are gender differences.

Tourism entrepreneurship should focus on corporate social responsibility to help their customers and to make their business practices better. The tourism industry had to adapt to ensure the safety and quality of travel experiences during the pandemic. The industry must take action to ensure travellers' well-being and tourism destinations' sustainability (García-Maroto et al., 2025). The tourism industry was badly affected, showing the need for strict safety rules to keep customers safe (Aldao et al., 2021).

The novelty of the study lies in its focus on the Latin American context, which differs from other contexts. In these contexts, over 97% and 99% of people are microentrepreneurs (La República, 2024; Ministry of Production, 2021). In certain locations, there are particular challenges in delivering high-level

training and educational programmes. Furthermore, gender disparities are evident in the tourism sector, with women particularly prominent in the hospitality sector (50%), which has seen a significant increase in female participation (24%) and is among leading sectors with the highest female participation (39.3%) (PromPeru, 2024). This could be indicative of gender disparities within the sector. Further studies are therefore required.

The researchers identified apparent evidence and population gaps. Research undertaken to date indicates that there are gender differences in SR topics (Fernández-Muiños et al., 2022; Lopez et al., 2021; Xia et al., 2022), but further studies are needed to explore whether this applies across sectors or under certain cultures. The participation of women in the field of social entrepreneurship is a topic that requires further attention. As people are more concerned about social responsibility, economic growth and environmental improvement, it is important to do more research in these areas (Braun, 2010). Research into this area is currently very limited, and there is a particular need for studies that address the gender dimension, especially in complex situations such as pandemics (de Bruin et al., 2024; Kogut & Mejri, 2022). The study shows that we should think about gender differences and have a sense of social responsibility during a crisis. The research objectives are:

- Identify and analyse the economic aspects of social responsibility among men and women in the tourism sector in an emerging country.
- Identify and analyse the social aspects related to social responsibility among men and women in the tourism sector in an emerging country.
- Identify and analyse the environmental aspects related to social responsibility among men and women in the tourism sector in an emerging country.

In order to meet these objectives, it was necessary to carry out a study to identify gender differences in the tourism sector in terms of social responsibility. This study was based on the Triple Bottom Line theory, and was conducted in an emerging economy such as Peru. In this regard, it is necessary to study how this reality is manifested at an empirical and deductive level. Corporate social responsibility has evolved from a philanthropic practice to a strategic pillar of modern management (Batista Peralta, 2025), underscoring the importance of understanding its application. In this context, a training programme was selected that included participants from the Cusco region and other regions of the country. A survey was administered to the participants, and the results yielded valuable insights. According to the findings, this research has practical and theoretical contributions.

2. LITERATURE REVIEW

2.1. Gender Perspectives on Social Responsibility

Studies show that gender affects how SR initiatives are carried out and the results (Braun, 2010). Female entrepreneurs are more cautious than men when making decisions. They seek more advice and information (Nouri & Ahmadikafeshani, 2019). Furthermore, there are differences in business success rates between men and women. This suggests that men and women have different approaches to business practices and CSR (Tandelilin et al., 2019).

Research also shows how gender affects the types of SR practices entrepreneurs use. New research shows that male leaders focus on operational-related CSR, while female leaders focus on non-operational CSR

(Fernández-Muiños et al., 2022). Also, female executives believe more in the benefits of CSR than men (Lu et al., 2020). Research shows that a female spokesperson is seen as more trustworthy on CSR than a man (Newman & Trump, 2019).

Companies with more women are more likely to have good CSR practices. Studies show that female controllers affect CSR decisions, showing how gender diversity affects CSR initiatives (Xia et al., 2022). Also, more women on company boards leads to better corporate behaviour. This shows that gender diversity is important for good governance and CSR decisions (Ikhu-omoregbe & Ugbogbo, 2022).

In this regard, it is recommended that universities consider offering more tangible support and training in social entrepreneurship with a gender focus (Macías-Prada et al., 2024). In light of the current circumstances, it is important to consider the challenges that entrepreneurs are currently facing (de Bruin et al., 2024; Kogut & Mejri, 2022). Tourism education programmes also needed to be adapted to help professionals deal with the pandemic and make the industry more sustainable (Sheldon et al., 2008).

2.2. Social Responsibility in Tourism

Social responsibility within the tourism industry is an increasingly important topic. Many studies have looked at different aspects of social responsibility in this sector. Martín et al. (2020) looked at how social consciousness and perceived risk affect people's decisions to fund tourism projects as a socially responsible investment. The model suggests that social consciousness and perceived risk influence attitudes towards crowdfunding and intentions to fund tourism projects. This study shows that social responsibility is important in tourism investment.

Khan et al. (2021) looked at sustainable tourism and how it can help the tourism industry. They defined sustainable tourism as reducing conflicts between the tourism industry, visitors, the environment, and local communities. The authors said that sustainable tourism is important for developing destinations and that there should be sustainable policies and effective destination management. The study showed that sustainable practices help the tourism industry be more socially responsible.

Boğan et al. (2020) looked at how people's views on a hotel's social responsibility affect their attitude towards tourism. A positive view of a hotel's social responsibility makes people more positive about tourism. This shows that hotels can help local people to support tourism. The study showed that hotels and other tourism businesses must show they are socially responsible to encourage people to support tourism. These findings show how social responsibility helps to make tourism more sustainable and positive.

Economic Dimension in Tourism

Lund-Durlacher (2015) looked at the link between CSR and tourism, showing how businesses can help the industry. He looked at how businesses can be more socially responsible. His work showed how economics and social responsibility affect tourism.

Tourism companies are paying more attention to corporate social responsibility (CSR). Lund-Durlacher (2015) looked at how businesses can be socially responsible in the tourism industry. This includes thinking about how tourism affects local communities, promoting fair trade, and supporting local businesses. Lund-Durlacher said tourism businesses should adopt sustainable practices and help the places they operate in.

Social responsibility in tourism is not just about individual businesses. Stakeholders, including governments, businesses and local communities, must work together to promote responsible tourism

(Eusébio et al., 2012). These partnerships can create policies and projects that benefit local communities and the environment. If stakeholders work together, they can create a more inclusive and responsible tourism industry.

Social Dimension in Tourism

Lund-Durlacher (2015) looked at how businesses can help society through tourism. CSR in tourism means businesses must think about and deal with their social and environmental effects. This includes local communities, culture, the environment and ethics. Lund-Durlacher said that tourism businesses should help their destinations and use sustainable practices.

Tourism businesses can be socially responsible in many ways. For example, tourism businesses can help local communities and the environment (Wagner, 1997). These practices may involve supporting local projects, preserving culture and reducing the negative effects of tourism. Tourism businesses can help their destinations to grow while making sure the industry succeeds in the long term.

CSR in tourism has many benefits. CSR can help tourism businesses look good, attract tourists who care about social issues, and build good relationships with local communities. CSR helps tourism businesses look good and compete better. These practices can also help build trust with the local community, which is important for tourism businesses.

Environment Dimension in Tourism

It is crucial that those engaged in tourism entrepreneurship demonstrate environmental responsibility. Rodríguez and Cruz (2007) looked at how social and environmental responsibility affects hotel performance. They found that it can improve financial performance, customer satisfaction and employee commitment. Their study showed that including social and environmental issues in business can improve hotels and the environment.

Tourism companies are realising that sustainable practices help to protect the environment. Sustainable tourism aims to balance economic growth with environmental protection and social responsibility. It involves reducing carbon emissions, saving natural resources, helping local communities, and supporting cultural heritage. Tourism businesses can help the environment and local communities by adopting sustainable practices.

Environmental tourism is about more than just individual businesses. It needs people to work together, including governments, local communities and tourists. For example, governments can make rules to help tourism be more sustainable and to protect nature (Duerden & Witt, 2010). Local communities can take part in decisions about tourism activities and benefit from them. Tourists can also help by being responsible tourists, like not creating waste, respecting local cultures and supporting local businesses.

3. METHODOLOGY

3.1. Research Context

This exploratory research employs a quantitative methodology. The authors collated and synthesised data from surveys completed by a sample of 118 individuals employed in the tourism sector, all of whom operate as microentrepreneurs and participated in a training programme during the pandemic. The programme was implemented in an emerging economy in South America, specifically in Peru.

3.2. Data Collection

The data was collected through surveys, in accordance with the methodology set forth by Hernández-Sampieri et al. (2014). The participants were engaged in active work within the tourism sector in Peru throughout the course of the study. The questionnaire was designed to take into account the participants' individual circumstances, including their lifestyles, personal characteristics, social context, educational background, language, and patterns. The questionnaire included a number of questions employing a Likert scale to ascertain levels of agreement or experience in relation to the specific queries posed. The participants were informed that their responses would be utilised for research purposes and that their data would be maintained in confidence. The responses were coded to guarantee anonymity.

3.3. Sample and Demographics

A total of 182 surveys were distributed, of which 118 were completed by respondents, of whom 64 were male (41 from Cusco, 4 from Lima, 3 from Arequipa, 2 from Puno, and 14 from other regions of Peru) and 54 by female respondents (37 from Cusco, 6 from Lima, 4 from Arequipa, 1 from Puno, and 6 from other regions).

The study found that 100% of survey respondents were included, accounting for 65% of the total program participants. A sample of 118 is significant for identifying patterns (Cohen, 1988; Rendón-Macías et al., 2021) and is adequate for the study's objectives. More than 50% of respondents were male or female. The statistical tests used correspond to the group of participants (Starbuck, 2023; King & Eckersley, 2019). The minimum sample size for each test was used. For mean comparison tests and association tests, a sample size of around 100 is sufficient to identify mean effects with an approximate statistical power of 80%, assuming a significance level of $\alpha = 0.05$. In the case of chi-square tests, the sample size complies with the assumption of adequate expected frequencies.

The validity of the instrument is evident. Its content validity is assured by a theoretical review of the literature and, where appropriate, expert evaluation, ensuring the items adequately represent the relevant concepts. Although the statistical study is limited to mean and chi-square tests, the internal coherence of the dimensions evaluated and the consistency of the results with the theoretical assumptions allow us to assume an adequate empirical representation of the model. The use of descriptive and comparative analyses is consistent with the level of measurement of the variables and with the objectives of the study. Likewise, criterion validity is supported by the comparison of theoretically differentiable groups, under the assumption that the instrument must discriminate between them.

T-Test, Chi-Square and Fisher's Exact Test do not estimate reliability but do allow the consistency of results to be evaluated, providing indirect evidence of reliability. The instrument's reliability is supported by standardisation of procedure, ensuring conditions for all participants are homogeneous, reducing systematic and random error. The means are stable and variability is moderate in the groups analysed using the T-Test, indicating consistency in the measurements and indirect evidence of instrument reliability. Statistically significant associations identified by Chi-Square and Fisher's Exact Tests show consistent patterns between categories, suggesting stability and reinforcing data reliability. Using Fisher's exact test in particular ensures the validity of results in contexts of small frequencies, reducing unstable estimates. As the instrument was not designed as a unidimensional scale, internal consistency coefficients (such as Cronbach's alpha) were not calculated. The instrument was instead designed as a set of variables analysed independently using mean

comparison and categorical association. In this context, reliability was assessed based on the empirical consistency of the results and the stability of the observed patterns.

The statistical analysis was limited to T-tests, Chi-square tests and Fisher's Exact Tests, in line with the descriptive and comparative objectives of the study. Effect size measures, correlational analyses and other complementary analyses were not included, given that the methodological design was neither correlational nor explanatory, and the study was conceived as a first approximation to the phenomenon analysed. The inclusion of these analyses is considered relevant for future research with greater analytical and sampling scope.

3.4. Analysis

The analytical model will concentrate on mean difference tests (T-tests, ANOVA, chi-squared). Following a detailed review, we have established that, given the nature of the post-hoc data, the analytical approach of the study is quantitative and descriptive-comparative.

The methodology was applied to a sample of 118 microentrepreneurs, aged between 21 and 62 years, resident in Peru. The age distribution within the sample was determined through the calculation of frequency distributions. The data demonstrated a considerable age range, offering a multifaceted representation of age-related perspectives. The age distribution was found to be highly variable, with frequencies ranging from a single respondent (0.8%) aged 21, 42, 46, 49, 50, and 59 years to a maximum of eight (6.8%) aged 32 and 45 years. The cumulative percentage, calculated from youngest to oldest, indicated that approximately half (49.2%) of the respondents were 35 years of age or younger, while the remaining 50.8% were between 36 and 62 years of age. The age group most prominently represented among female respondents was that comprising individuals between the ages of 26 and 40, while the corresponding figure for male respondents was between 26 and 45. The cumulative frequency analysis facilitated the delineation of the age structure of the microentrepreneurs in our sample, thereby furnishing indispensable demographic data for subsequent analysis.

3.5. Gender Composition

A frequency distribution analysis was conducted to examine the gender composition of the sample and determine the representation of men and women. The data set comprised two categories. The data revealed a balanced representation of both genders in the region's microentrepreneurs landscape, as indicated by the terms "female" and "male." Of the 118 respondents, 54 were women (45.8%) and 64 were men (54.2%). The cumulative percentages indicated an almost equal gender split among the respondents. This gender distribution is crucial for examining gender-based differences or similarities in the context of microentrepreneurs, providing a solid foundation for intersectional analysis that could reveal gender patterns in entrepreneurship, ownership, and management of microenterprises in Peru.

4. RESULTS

4.1. Demographic Data

This study looks at where microentrepreneurs are in Peru. It includes different regions to include a wide range of places. The regions included Cusco, Lima, Arequipa, Puno, and "Others". Cusco had the most respondents, with 78 people (66.1%), followed by Lima with 10 responses (8.5%), Arequipa with 7 (5.9%)

and Puno with 3 (2.5%). The "Others" category had 20 respondents, 16.9% of the total. This wide range of regions allows us to see the differences and commonalities across Peru in how microentrepreneurs operate, what challenges they face, and what helps them succeed. Looking at all these regions together gives us a full picture of how microentrepreneurs operate in Peru. Most participants were heads of households (72.0%), with most having technical (22.9%) or university education (59.3%). Most were from the "Restaurants and food/beverages" sector (18.6%), with most businesses being 1 to 5 years old (46.6%). These microentrepreneurs typically had fewer than 10 employees (98.3%).

4.2. Hypothesis Testing for the Difference in Two Population Proportions

The objective of the study is to conduct a comprehensive and rigorous analysis of the data set, employing a range of statistical tests to gain insight into the demographic and regional variations in corporate social responsibility (CSR) practices among men and women microentrepreneurs in Peru. The study encompasses:

- **T-Test**
- **Chi-Square Test** (used if normal distribution is not demonstrated in each case)
- **Fisher's Exact Test** (used if the Chi-Square test is not applicable)

Table 1. Head of household, education level, business sector, business age, and number of employees

	Men	Women	Total	Population Differences Test*
Head of Household				
Yes	73.4%	70.4%	72.0%	0.712
No	26.6%	29.6%	28.0%	0.712
Highest Education Level				
Secondary	3.1%	5.6%	4.2%	0.514
Technical	18.8%	27.8%	22.9%	0.245
University	64.1%	53.7%	59.3%	0.254
Diploma	1.6%	3.7%	2.5%	0.462
Master's Degree	12.5%	9.3%	11.0%	0.575
Tourism Business Sector				
Travel Agency	18.8%	13.0%	16.1%	0.394
Tour Guide, Excursions	10.9%	11.1%	11.0%	0.976
Tour Operator	12.5%	3.7%	8.5%	0.087
Lodging	14.1%	11.1%	12.7%	0.632
Restaurants and Food/Beverages	21.9%	22.2%	22.0%	0.964
Handicrafts	14.1%	27.8%	20.3%	0.065
Others	7.8%	11.1%	9.3%	0.539
Business Age				
Less than 1 year	32.8%	20.4%	27.1%	0.130
1 to 5 years	43.8%	50.0%	46.6%	0.498
6 to 10 years	12.5%	16.7%	14.4%	0.521
11 to 15 years	10.9%	13.0%	11.9%	0.737

Source: Own elaboration.

Note: Statistic tests with 95% confidence. *Population Differences Test provides a way to test the hypothesis that the two groups differ from each other. Specifically, we compare each category to the rest of the group as a whole.

The results are not significant. But, the main differences between men and women in the study are (see Table 1):

Economic Responsibility and Business Purpose Firstly, the majority of female microentrepreneurs (70.4%) are heads of households, which indicates a significant economic responsibility for their families. Consequently, their businesses serve as the primary source of income to support their children and families.

Educational Attainment Secondly, there is a discrepancy in the level of higher education attainment between men and women. There is a discrepancy in the number of women and men who have attained university or master's degrees. The majority of women have only completed secondary and technical studies, in comparison to men.

Business Sectors Thirdly, in relation to the business sectors and gender differences identified prior to the programme's implementation, a notable distinction was observed. The most prevalent sector for women was

handicrafts (27.8%), while for men it was restaurants, food, and beverages (21.9%).

Business Longevity Fourthly, there are notable differences in the longevity of businesses between male and female entrepreneurs. The data indicates that female-owned businesses tend to have longer lifespans. While 32.8% of businesses owned by men had been in operation for less than a year, only 20.4% of businesses owned by women fell into this category. Furthermore, only 23.4% of male-owned businesses had been in operation for more than six years, compared to 29.7% of female-owned businesses. The study therefore suggests that businesses owned by women have a greater propensity to survive for longer than those owned by men.

4.3. Economic Dimension

The research indicates that female microentrepreneurs demonstrate a greater propensity to share business profits equally following the programme. With regard to male participants, the programme did not have any discernible impact (see Table 2).

Table 2. Level of equitable distribution of profits according to the gender of the entrepreneur

Equitable sharing of business profits	After the program		Chi-Square Test Probability *	F/ Chi-Square Test Probability
	Men	Women		
Not applicable	6.25%	3.70%	0.857	0.686/-
Very Little	3.13%	3.70%		1.000/-
Little	3.13%	3.70%		1.000/-
Medium	15.63%	18.52%		-/0.676
High	31.25%	27.78%		-/0.681
Very high	40.63%	42.59%		-/0.829
Total:	100%	100%		

Source: Own elaboration.

Note: Statistic tests with 95% confidence. *Chi-square test for the grouped set "not applicable", "very little" and "little" and for the set "medium", "high" and "very high".

This study also included an analysis of the financial profiles of the enterprises, with a particular focus on monthly income (see Table 3), also known as turnover. It is evident that female microentrepreneurs have lower incomes than their male counterparts. While the latter have monthly incomes of over 4,000 soles and even more than 10,000 soles in 18.7% of cases, the former have only 11.2%. Furthermore, women microentrepreneurs have been more prone to losing their businesses during the pandemic, potentially due to the necessity for mothers to provide care for their children and families.

At the outset of the programme, the majority of entrepreneurs had a relatively low monthly turnover. Specifically, 60.9% of men and 57.4% of women had a turnover of less than 1,000 soles per month. However, a greater proportion of men than women were found to be engaged in business activities with a higher turnover. Conversely, 4.7% of male entrepreneurs invoice between 10,001 and 20,000 soles per month, compared to 5.6% of female entrepreneurs. Furthermore, 1.6% of men invoice more than 20,000 soles per month, whereas there are no women in this segment. Following the programme, there was a notable increase in the proportion of entrepreneurs invoicing more than 1,000 soles per month.

Furthermore, the male participants continue to represent a larger proportion of the group with the highest turnover. However, despite the fact that the percentage of men (7.8%) invoicing more than 10,000 soles remained higher than that of women (1.9%), this represents an improvement over the situation that existed at the beginning of the programme, when there were no women in this invoicing range.

Table 3. Monthly turnover of the venture according to the entrepreneur's gender

How much does your business / venture bill per month in soles approximately?	After Men	After Women	F/ Chi-Square Test Probability	Total
No business	1.6%	5.6%	0.331/-	3.4%
Less than 1000 soles	42.2%	51.9%	-/0.294	46.6%
Among 1 000 and 4 000 soles	37.5%	31.5%	-/0.494	34.7%
Among 4 001 and 10 000 soles	10.9%	9.3%	-/0.764	10.2%
Over 10 000 soles	7.8%	1.9%	0.217/-	5.1%

Source: Own elaboration.

Note: Statistic tests with 95% confidence. Normal distribution was only observed for the level of prior knowledge in each area. There was no normal distribution for the level of improvements. A chi-square test was attempted. but some subgroups had expected values less than 5. Therefore, an F-test was used.

The extent to which microentrepreneurs in Peru report their economic benefits transparently was investigated (see Table 4). Participants were invited to indicate their perception on a Likert scale, and the distribution of responses is noteworthy. In terms of transparent reporting of economic benefits, a higher proportion of male participants indicated a high or very high level of engagement in this area (75.01%), compared to female participants (70.37%). Furthermore, this percentage increased in both groups after the programme (78.13% and 75.93% respectively). However, there was a slight decrease among those who reported a very high level of implementation of this practice. These results indicate a general trend among Peruvian microentrepreneurs towards transparency in the communication of their economic benefits, which can be fundamental to fostering trust and business alliances.

Table 4. Transparent reporting of economic benefits obtained by gender of the entrepreneur

Report the economic benefits obtained with transparency	After the program		Chi-Square Test Probability *	F/ Chi-Square Test Probability
	Men	Women		
Not applicable	6.25%	5.56%	0.777	1.000/-
Very Little	3.13%	1.85%		1.000/-
Little	3.13%	5.56%		0.659/-
Medium	9.38%	11.11%		-/0.756
High	34.38%	40.74%		-/0.476
Very high	43.75%	35.19%		-/0.344
Total	100%	100%		

Source: Own elaboration.

Note: Statistic tests with 95% confidence. *Chi-square test for the grouped set "not applicable", "very little" and "little" and for the set "medium", "high" and "very high".

The promotion of responsible consumption among clients was investigated (see Table 5). Participants responded using a five-point Likert scale, as detailed in Table 5. With regard to the promotion of responsible consumption among clients, there are no significant differences between men (75.01%) and women (74.08%) at the high or very high level prior to the implementation of the programme. Similarly, this figure was maintained for male respondents but increased for female respondents, reaching 79.63% after the programme. This demonstrates a notable dedication among the Peruvian microentrepreneurs surveyed to encourage and promote responsible consumption practices among their clientele, which could indicate their commitment to sustainable business practices and social responsibility.

Table 5. Promotion of responsible consumption among customers by gender of the entrepreneur

Promote responsible consumption among customers	After the program		Chi-Square Test Probability *	F/ Chi-Square Test Probability
	Men	Women		
Not applicable	4.69%	3.70%	0.551	1.000/-
Very Little	0.00%	0.00%		-
Little	4.69%	3.70%		1.000/-
Medium	15.63%	12.96%		-/0.682
High	37.50%	40.74%		-/0.719
Very high	37.50%	38.89%		-/0.877
Total:	100%	100%		

Source: Own elaboration.

4.4. Social Dimension

The survey inquired into the level of respect for local communities held by the microentrepreneurs in Peru (see Table 6). The survey results demonstrate that women microentrepreneurs have observed an increase in respect for the communities with which they interact following the implementation of the programme, with a

notable rise from 77.78% to 87.03%. This high level of cultural respect, demonstrated by the majority of respondents, reflects the socially responsible attitudes of the Peruvian microentrepreneurs surveyed. It suggests a strong appreciation for and commitment to local culture and communities. This relationship provides an important foundation for sustainable and equitable business practices.

Table 6. Respect for the culture of the communities with which they relate according to sex of the entrepreneur

Respect the culture of the communities with which they are in contact	After the program		Chi-Square Test Probability *	F/ Chi-Square Test Probability
	Men	Women		
Not aplicable	7.81%	5.56%	0.100	0.725/-
Very Little	1.56%	0.00%		1.000/-
Little	4.69%	3.70%		1.000/-
Medium	10.94%	3.70%		0.117/-
High	23.44%	33.33%		-/0.233
Very high	51.56%	53.70%		-/0.816
Total:	100%	100%		

Source: Own elaboration.

Note: Statistic tests with 95% confidence. *Chi-square test for the grouped set "not aplicable", "very little" and "little" and for the set "medium", "high" and "very high".

The preservation of sociocultural authenticity among microentrepreneurs in Peru was examined (see Table 7). The survey indicates a notable increase in the proportion of women microentrepreneurs who are addressing the issue of preserving the sociocultural authenticity of their workplaces, rising from 79.63% to 88.89%. This suggests an enhanced awareness and commitment to these values among women business owners. This suggests a growing awareness and appreciation of sociocultural values and practices within these companies, which could lead to more sustainable and respectful operations within their respective communities.

Table 7. Preservation of sociocultural authenticity by gender of the entrepreneur

Preserve socio-cultural authenticity	After the program		Chi-Square Test Probability *	F/ Chi-Square Test Probability
	Men	Women		
Not aplicable	6.25%	3.70%	0.081	0.686/-
Very Little	1.56%	0.00%		1.000/-
Little	3.13%	1.85%		1.000/-
Medium	12.50%	5.56%		-/0.196
High	29.69%	33.33%		-/0.671
Very high	46.88%	55.56%		-/0.347
Total:	100%	100%		

Source: Own elaboration.

Note: Statistic tests with 95% confidence. Normal distribution was only observed for the level of prior knowledge in each area. There was no normal distribution for the level of improvements. A chi-square test was attempted. but some subgroups had expected values less than 5. Therefore, an F-test was used.

The impact of microentrepreneurs in Peru in reducing poverty and improving the quality of life of their respective communities was investigated (see Table 8). With regard to the preservation of socio-cultural authenticity, there are no significant differences between men (62.5%) and women (59.26%) at the high or very high level prior to the programme. Similarly, this percentage decreased to 57.41% for female respondents and increased to 65.63% for male respondents following the programme. These results indicate the potential of microentrepreneurs to drive local socioeconomic development in Peru.

Table 8. Perception on the improvement of the quality of life of the local community and poverty reduction by gender of the entrepreneur

Men	Women	Chi-Square Test Probability *	F/ Chi-Square Test Probability	The business or venture reduces poverty and improves the quality of life of the local community
				After the program
Not aplicable	6.25%	9.26%	0.360	0.730/-
Very Little	4.69%	1.85%		0.624/-
Little	6.25%	11.11%		0.509
Medium	17.19%	20.37%		-/0.658
High	34.38%	25.93%		-/0.548
Very high	31.25%	31.48%		-/0.978
Total:	100%	100%		

Source: Own elaboration.

Note: Statistic tests with 95% confidence. Normal distribution was only observed for the level of prior knowledge in each area. There was no normal distribution for the level of improvements. A chi-square test was attempted. but some subgroups had expected values less than 5. Therefore, an F-test was used.

4.5. Environmental Dimension

The survey also inquired of microentrepreneurs in Peru about their controlled use of natural resources as an indicator of their environmental awareness (see Table 9). Responses were collected on a Likert scale, with options ranging from "not applicable" to "very high". In terms of the controlled use of natural resources, a higher proportion of female respondents indicated that their enterprise had a high or very high level of engagement in this area (64.81%), compared to male respondents (57.81%). Following the programme, there were no significant changes in these figures. In this case, it is evident that there is also a high level of awareness and concern about these issues. These responses provide valuable insight into the environmental responsibility of these companies and the extent to which sustainable practices are integrated into their operations. These findings can inform policy decisions and initiatives to promote sustainable resource use in the microentrepreneurs sector in Peru.

Table 9. Controlled use of natural resources

I make controlled use of natural resources	After the program		Chi-Square Test Probability *	F/ Chi-Square Test Probability
	Men	Women		
	3.13%	0.00%	0.250	0.499/
Very Little	7.81%	0.00%		0.062/
Little	3.13%	7.41%		/0.410
Medium	29.69%	25.93%		/0.650
High	32.81%	38.89%		/0.492
Very high	23.44%	27.78%		/0.590
Total:	100%	100%		

Source: Own elaboration.

Note: Consider the combined "Medium", "High", and "Very high" groups. Statistic tests with 95% confidence. *Chi-square test for the grouped set "not applicable", "very little" and "little" and for the set "medium", "high" and "very high".

To ascertain the extent to which microentrepreneurs in Peru engage in biodiversity conservation, we incorporated a question into the survey (see Table 10). There is a discrepancy between the sexes, with 65.63% of men and 61.12% of women indicating a high or very high level of participation prior to the programme. Following the programme, there was an increase in both groups (70.31% and 70.37% respectively). Additionally, participants indicated that they seek to preserve biodiversity. These findings suggest that the microentrepreneurs surveyed in Peru demonstrate considerable awareness and active participation in biodiversity conservation, a key pillar of environmental sustainability and a significant factor in the development of sustainable business practices.

Table 10. Biodiversity preservation according to the gender of the entrepreneur

We preserve biodiversity	After the program		Chi-Square Test Probability *	F/ Chi-Square Test Probability
	Men	Women		
Not applicable	3.13%	1.85%	0.764	1.000/-
Very Little	3.13%	0.00%		0.499/-
Little	4.69%	7.41%		0.701/-
Medium	18.75%	20.37%		-/0.825
High	32.81%	40.74%		-/0.373
Very high	37.50%	29.63%		-/0.368
Total:	100%	100%		

Source: Own elaboration.

Note: Consider the combined "Medium", "High", and "Very high" groups. Statistic tests with 95% confidence. *Chi-square test for the grouped set "not applicable", "very little" and "little" and for the set "medium", "high" and "very high".

To gain insight into the level of respect that microentrepreneurs Peruvian companies have for protected areas, particularly with regard to flora and fauna, the survey included a question on this topic (see Table 11). With regard to respect for the cultures of the communities with which they interact, there are no significant differences between men (76.56%) and women (75.93%) in the high or very high level before the programme. Similarly, this figure decreased to 71.88% for men and increased to 83.33% for women following the programme. These results demonstrate the respect and commitment of the Peruvian companies surveyed to the conservation of protected areas. This appreciation for protected areas is an integral part of broader sustainability efforts and highlights the ethical commitment of these companies to the environment.

Table 11: Respect for protected areas**Table 11. Respect for protected areas**

Respect for protected areas: flora/fauna	After the program		Chi-Square Test Probability *	F/ Chi-Square Test Probability
	Men	Women		
Not applicable	7.81%	7.41%	0.140	1.000/-
Very Little	3.13%	0.00%		0.499/-
Little	3.13%	1.85%		1.000/-
Medium	14.06%	7.41%		-/0.250
High	23.44%	42.59%		-/0.027
Very high	48.44%	40.74%		-/0.402
Total:	100%	100%		

Source: Own elaboration.

Note: Consider the "High" and "Very high" groups together. Statistic tests with 95% confidence. *Chi-square test for the grouped set "not applicable", "very little" and "little" and for the set "medium", "high" and "very high".

The findings suggest that the Triple Bottom Line theory applied in this context yields comparable outcomes in certain instances and divergent results in others when comparing men and women. While more

significant differences were anticipated, this was not the case for all the items studied. Conversely, it has been observed that a training programme of this nature has not only reinforced the foundations of entrepreneurs in the tourism sector, but has also made them more aware of their impact. Therefore, the application of the theoretical foundations has been important, not only for the training provided, but also for evaluating the response received.

With regard to gender perspectives, it has been observed that gender has an impact on SR initiatives. Some of the aspects related to the cautious approach being adopted by women in business are being addressed. Noteworthy differences include: more men are heads of household (73.4%), have a university degree (64.1%) or a master's degree (12.5%), work in a travel agency (18.8%) or are tour operators (12.5%). Meanwhile, more women are engaged in handicrafts (27.8%) and are retaining their businesses for longer (50%, from 1 to 5 years).

5. DISCUSSION

The pandemic has underscored the need for targeted business training for women microentrepreneurs, particularly in contexts characterised by economic vulnerability and structural constraints (de Bruin et al., 2024; Kogut & Mejri, 2022). As Macías-Prada et al. (2024) suggest, differentiated educational approaches should be sensitive to contextual conditions rather than assuming uniform gender-based needs. Previous studies indicate that female entrepreneurs often display more cautious decision-making styles and seek additional information and advice (Nouri & Ahmadikafeshani, 2019), and that gender can influence the orientation and outcomes of CSR initiatives (Braun, 2010). However, the empirical evidence from this study suggests a more nuanced interpretation of gender effects in social responsibility practices within tourism microentrepreneurship in Peru.

Rather than indicating a lack of relevance of gender in social responsibility practices, the absence of statistically significant differences between male and female microentrepreneurs in this study suggests a contextual convergence of behaviours under conditions of crisis. In the specific setting of tourism microentrepreneurship in an emerging economy, the pressures associated with survival, informality, and strong community embeddedness may attenuate traditionally gendered managerial orientations reported in prior literature. These findings do not contradict earlier studies highlighting gender-based differences in CSR, but rather complement them by showing that such differences may become less salient in contexts characterised by economic vulnerability, limited resources, and heightened social interdependence. From a Triple Bottom Line perspective, the results indicate that economic, social, and environmental responsibility practices are shaped more by contextual constraints than by gender per se, thereby extending the applicability of the framework to crisis-driven, small-scale tourism settings in Latin America.

Differences in gendered orientations may still influence the focus and emphasis of CSR activities in other settings (Tandelilin et al., 2019). For instance, Fernández-Muiños et al. (2022) found that male leaders tend to prioritise operational CSR initiatives, while female leaders are more inclined towards non-operational and community-oriented actions. In contrast, the present study reveals a high degree of similarity across the three dimensions of the Triple Bottom Line, suggesting that under crisis conditions, shared contextual pressures may override differentiated gender-based approaches to social responsibility.

Lu et al. (2020) stated that female executives are more convinced of the benefits of CSR practices than their male counterparts. Female spokespersons typically elicit less scepticism regarding CSR initiatives than their male counterparts. This suggests that women may be perceived as more credible and trustworthy in promoting CSR (Ikhu-omogbe & Ugbogbo, 2022; Newman and Trump, 2019; Xia et al., 2022). However, such patterns were not observed in the empirical findings of the present study. The results demonstrate parity amongst male and female tourism microentrepreneurs.

Luxmawati and Prihantini (2020) indicated that gender moderates the relationship between corporate social responsibility (CSR) and tax avoidance, underscoring the nuanced influence of gender on corporate transparency and ethical behaviour. The results suggest that, following the training program, gender was not institutionalized as a formal criterion in CSR-related business practices among the surveyed microentrepreneurs.

From an economic dimension, the tourism industry's embrace of corporate social responsibility is not only a moral imperative but also a strategic necessity. The integration of social responsibility into the operational practices of tourism businesses facilitates the sustainable development of their destinations, thereby ensuring the continued viability and benefit of tourism for all stakeholders (Lund-Durlacher, 2015; Wagner, 1997). This holistic approach, which encompasses responsible tourism practices and collaborative endeavours, is vital for the creation of a more inclusive, sustainable and resilient tourism industry. Eusébio et al. (2012) emphasised the significance of such collaborative endeavours, proposing that they can facilitate the formulation of policies and initiatives.

A social dimension of tourism includes the enhancement of a business's reputation, the fostering of positive community relations, and the contribution to the sustainable development of a destination (Lund-Durlacher, 2015). It is crucial to engage a diverse range of stakeholders, including governmental bodies, non-governmental organisations and tourists, in order to effectively promote and support these initiatives. This collaborative approach ensures that CSR in tourism is not merely a theoretical concept, but rather a practical reality that benefits all parties involved.

From an environmental dimension, it is of critical importance for the industry to pursue sustainable growth and to safeguard the natural and cultural assets that attract tourists. The positive correlation between social and environmental responsibility and business performance demonstrates that sustainable practices can simultaneously benefit both the environment and the financial performance of a company (Rodríguez & Cruz, 2007). It is imperative that governments, local communities and tourists collaborate in order to promote and implement these practices. By working together, stakeholders can ensure that tourism development is sustainable, inclusive, and beneficial for all parties involved (Duerden & Witt, 2010).

5.1. Limitations and Future Research

The present study contributes to the emerging body of literature on social responsibility in tourism entrepreneurship. However, it is important to acknowledge that the findings are not without limitations. The responses were obtained from an emerging country. The participants in the study were drawn from Peru, where they had undergone training in the field of tourism. As a result, the findings of this study may not be generalisable to other geographic locations, as they may reflect unique circumstances in this particular setting. Due to the small size of the sample and the absence of significant evidence, further studies will be

required to augment our findings. It is also important to note that the data collected pertains to a period at the conclusion of the pandemic. Consequently, the results may differ if analysed at an alternative point in time.

It is also notable that no quantitative metrics or indicators were employed to measure the level of responsibility across the economic, social and environmental dimensions. While the questionnaire was designed to align with the participants' realities, future studies could incorporate additional indicators and modify the questions to align with the specific characteristics of the target group. Furthermore, future analyses could utilise this information to investigate potential correlations between tax registration, business practices and performance within the Peruvian microentrepreneurs landscape.

6. CONCLUSION

The primary findings of this study, derived from participants' responses, indicate that despite the ongoing pandemic, social responsibility was identified as a key priority. It was perceived that social responsibility activities had a positive impact on business and the wider environment. No statistically significant gender-based differences were observed in approaches to social responsibility across the economic, social, and environmental dimensions.

Theoretically, this study contributes to the emerging literature on social responsibility by analysing its impact on the economy, society and the environment. It provides insight into gender differences and offers value in the context of an emerging country and the ongoing global pandemic. The study contributes to the field by providing a foundation for further research on the triple bottom line in EMS, tourism and emerging countries. The objective of this analysis is to examine the findings of a survey probing into the environmental, socio-cultural and economic considerations of microentrepreneurs in Peru. In this context, the application of the triple bottom line theory provides interesting findings. The study offers insights into the environmental sustainability, supply chain sensitivity, commitment to conservation, social impact, tax payments, renewable energy usage, and natural resource utilisation of these businesses. Furthermore, the analysis examines their engagement with biodiversity preservation, respect for protected areas and community cultures, the preservation of socio-cultural authenticity, profit distribution, contribution to poverty reduction, reporting transparency, responsible practices towards suppliers and promotion of responsible consumption among their clients.

In a practical contribution to the field, in terms of environmental sustainability, the majority of respondents perceive their businesses as environmentally conscious, with 67.8% rating their environmental care as high or very high. Similarly, they evince favourable perceptions regarding the environmental responsibility of their supply chains, with 58.4% considering it to be high or very high. Moreover, these businesses demonstrate a commitment to environmental conservation, with 31.4% allocating a significant portion of their profits towards this cause.

The survey also reveals an impressive social impact, with 50% of respondents indicating that their operations have a significant positive impact on the quality of life for vulnerable groups or individuals. This indicates that microentrepreneurs in Peru have a broader societal role that extends beyond mere economic contributions.

It is noteworthy that the utilisation of renewable energy sources is moderately prevalent, with 30.5% of respondents indicating medium usage and a further 29.6% reporting high or very high usage. Furthermore, a

significant majority (61%) demonstrate a high or very high level of controlled use of natural resources, indicating a substantial inclination towards sustainable practices.

It is notable that a considerable proportion of businesses (70.3%) claim to engage extensively with biodiversity preservation. Similarly, an overwhelming majority (77.1%) demonstrate a high or very high level of respect for protected flora and fauna, indicating a strong environmental consciousness. Moreover, a substantial majority demonstrate a profound respect for community cultures and the preservation of sociocultural authenticity, with over three-quarters indicating high or very high levels. These figures indicate a profound and pervasive commitment to environmental and cultural sustainability.

It has been reported that the equitable distribution of profits is a prevalent practice, with 71.2% of respondents indicating that it is either a high or very high priority. This trend may be indicative of a proclivity towards inclusive and equitable business practices. Furthermore, the majority of businesses report substantial contributions to poverty alleviation and the enhancement of community quality of life, thereby suggesting their potential capacity to facilitate local socio-economic development.

In terms of transparency, a substantial majority (77.1%) of businesses report high or very high levels of transparency in economic benefit reporting, which is an important factor in building trust and fostering business partnerships. This trend is also evident in their dealings with suppliers, with 75.4% of respondents indicating that they engage in highly responsible practices. Lastly, businesses demonstrated a notable commitment to promoting responsible consumption among clients, with 77.1% rating their efforts as high or very high.

At the policy level, the extant literature and results indicate a need for public policies to strengthen sustainable tourism (see Khan et al., 2021). This is further substantiated by the comments of the respondents, the training programme they received, and its subsequent impact on their businesses. Programmes of this nature are perceived to enhance the capabilities of the participants, facilitating their personal and professional growth, as evidenced by the survey results for both male and female respondents.

Beyond the descriptive evidence, the findings suggest that in crisis-driven contexts characterised by microentrepreneurship, informality, and strong community embeddedness, social responsibility practices may converge across genders. Rather than diminishing the relevance of gender, this convergence highlights the contextual conditions under which traditionally reported gender differences in CSR become less salient. From a Triple Bottom Line perspective, the study extends existing frameworks by demonstrating their applicability to small-scale tourism ventures operating under structural vulnerability in Latin America, thereby offering a context-sensitive contribution to the literature on gender, tourism, and social responsibility.

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