

# INDEX

- Academia B, 4
- Acker's theory, 11
- Alliances, 43, 87–88
- Alternative economies, 39
- Amartya Sen's theory of human development, 12, 94
- Anthropology of development, 9
- Ashoka, 46
- Avina, 46
  
- B certification process, 3, 41, 56–57
- B companies, 46, 56, 61, 67, 69–70, 95
- B effect, 95–97
- B Impact Assessment (BIA), 2, 30–31, 34, 41, 78, 95
- B Lab, 2, 4, 30, 39–40, 43, 45, 49–50
  - creation, 39–43
  - creators, 42
  - founders, 42
- B Lab Global, 49
- B Movement Builders, 49
- B women entrepreneurs, 79
- B-certified businesses, 45, 75
- B-certified companies, 55–57, 93
  - data and methods, 57–58
  - results, 59–71
- Beijing Platform for Action, 13
- Benefit and Collective Interest Society, 46
- Benefit Corporations (B Corps), 2–3, 18, 39
  - best practices from B Corps in Latin America, 86–90
  - business model, 3
  - Climate Collective, 49
  - commitment to sustainability, 78–82
  - female entrepreneurs, 75
  - intersectional perspective, 82–83
  - morals and pragmatism, 40–43
  - movement, 2, 39
  - persistent challenges, 83–86
  - specificities, 47–50
- BIC Laws, 47
- Boards of directors (BoD), 18
- Businesses, 1–2, 4, 10, 27, 30–31, 40–41, 47, 50, 76, 95–96
  - female-owned, 19
  - purpose-driven, 45
  - in promoting UN gender agenda, 16–17
- Cairo Program of Action, 13
- Ceremonial commitment, 16
- Coalition for Environmentally Responsive Economies (CERES), 26
- Colombian B Corps, 3
- Commitment to sustainability, 78–82
- Communication, 75, 88–89
- Community, 32
- Companies, 17

- Corporate Social Responsibility (CSR), 16, 81
  - agendas, 4
  - strategies, 2
- Corporate sustainability, 81
- Corporations, 2, 4, 26, 31, 42
- Descriptive statistics, 59, 74
- Development, 9
  - historical construction, 10–11
- Eco Poop, 82
- Ecolana, 80
- Education, 17, 75
- Empowerment, 87
- Emprendia, 44
- Endeavor, 46
- Enjambre, 46
- Euro-American gender relations, 11
- Europe's colonization process, 11–12
- European colonialism, 10
- Exploratory analysis, 76
- Feminist theory, 9
- “First World” paradigm, 94
- Gender
  - gender-sensitive practices, 3
  - gender-based violence, 34
  - order, 11
  - organization of society, 11
  - stereotypes, 10
  - struggles, 3
  - violence at work, 96
- Gender Development Index (GDI), 15
- Gender equality, 1, 10, 12–13, 32–35, 97
  - measurements and indicators, 15
  - scope and limitations, 13–15
- Gender Equality Seals (GES), 32, 35
- Gender Gap Analysis Tool, 31
- Gender inequality
  - through intersectionality lenses, 11–12
  - in organizations, 17–18
- Gender Lens Investing Initiative (GLI), 29
- Glass Ceiling Effect, 1
- Global Gender Parity Index (GGPI), 35
- Global Impact Investing Network (GIIN), 28, 43
- Global North, 11
- Global Partners, 43
- Global Report Initiative (GRI), 25–28
  - reporting framework, 26
  - sector standards, 27
  - subject standards, 27
  - universal standards, 27
- Global South, 9–10, 12
- Governance, 13
  - and strategy, 34
- Gross Domestic Product (GDP), 12
- Grupo LimpioLux, 86
- Guayaki, 44
- Handen, 81
- Health, 17
- Horizontal occupational segregation, 56
- Identity-based framework, 19
- Impact Reporting and Investment Standards (IRIS), 28
  - IRIS+ tool, 25, 28–30, 32
- Implementation guidance, 26
- Industrial Revolution, 9
- Inequality Regimes, 9–10
- International Development Research Center (IDRC), 4
- Intersectionality, 11
- Latin America, 32–35
  - B Corps movement to, 43–47

- best practices from B Corps in, 86–90
- Latin American and Caribbean companies (LAC companies), 2, 55, 60, 93
- Latin American B Corps, 3
- Leadership, 32
  - training, 10
- LGBTQIA+ + community, 15
- Life Regeneration Companies, 44
- Logit models, 58
- Management studies, 9
- Marketing and communication, 34
- Marketplace, 32
- Measurement tools, 25, 32–35
- Metrics, 28–29
- Millennium Development Goals (MDGs), 1, 13, 94
- Morals, 40–43
- Mujeres del Pacífico, 88
- Multidimensional development perspective, 13
- Multinomial logit models, 58
- Neoliberal development paradigm, 12
- Non-certified companies, 55
- Occupational hierarchy, 56
- Odds ratios (OR), 66
- Oppression, 11
- Organizational characteristics, 18
- Organizational hierarchy, 10
- Organizations, 9–10, 12, 94–95
- Papa Studio, 86–87
- Parental leave, 10
- Power, 11
- Practical notion of intersectionality, 75
- Pragmatism, 40–43
- Prejudices, 89–90
- Private finance, 17
- Professional development, 34
- Purpose-driven organizations, 18–19
- Rayito de Luna, 87
- Recruitment and selection, 34
- Regional Gender Agenda, 13
- Remuneration, 34
- Reporting principles, 26
- Runa Sustentable, 76
- SDG Action Manager (SDG AM), 25, 96
- Self-reported data, 96
- Self-assessment, 31
- Sentido Verde, 78
- Sex-based violence, 34
- Sexual division of labor, 10
- Sexual violence, 34
- Shared responsibility, 96
- Sistema B, 40, 43, 48–49
- Small- and medium-sized enterprises (SMEs), 27
- Social Lab, 46
- Social services, 17
- Standards disclosures, 26
- Supply chain management, 34
- Sustainable development, 2, 10
- Sustainable Development Goals (SDGs), 1, 9, 25, 94
  - integration, 2, 9
  - measurement tools, gender equality and Latin America, 32–35
  - reporting business contributions to, 26–35
  - SDG 5, 55
- Systemic approach, 2, 49
- Technology, 28
- Third world, 10
- Transnational companies, 12
- TriCiclos, 44
- Triple-bottom business models, 39
- UN Global Compact, 30, 32
- Unconscious bias training, 10
- Underdeveloped countries, 10

- UNDP Human Development Index (HDI), 12
- United Nations Development Programme (UNDP), 15, 32
- United Nations Environment Programme (UNEP), 26
- US economic growth, 11–12
- Vertical occupational segregation, 56
- Western domination, 11
- Willingness of corporations, 9
- Women, 12
  - empowerment, 15
  - movements, 3
- Women in Management (WIM), 87–89
- Women's Empowerment Index (WEI), 35
- Women's Empowerment Principles (WEPs), 31
- Work–Life Balance, 86
  - and care, 34
- Workplace, 32
- World War II (WWII), 9