



Integrating sustainable development goals into tourism ventures in Manabí, Ecuador: Local practices from a territorial perspective

Integración de los objetivos de desarrollo sostenible en emprendimientos turísticos de Manabí, Ecuador: prácticas locales desde una perspectiva territorial

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ABSTRACT

The incorporation of the Sustainable Development Goals (SDGs) into tourism enterprises in the cantons of Pedernales, Manta, and Portoviejo, in the province of Manabí, was analyzed. The objective was to assess their level of implementation and propose practical strategies for integration. A mixed-method approach was applied, structured in three phases: a systematic review of the scientific literature on SDGs and sustainable tourism; the application of a Likert-scale questionnaire to 206 tourism entrepreneurs; and the design of strategies using the 5W2H matrix, a tool that facilitated the structuring of specific actions. Statistical analysis was conducted using IBM SPSS Statistics v30.0. The results revealed strong performance in fair labor conditions (6.91) and gender equality (6.63), contrasted with weaknesses in strategic partnerships (4.60) and the use of local suppliers (4.69). Based on these findings, five key strategies were proposed: institutional partnerships, sustainable supply chains, carbon footprint reduction, wastewater management, and specialized SDG training.

Keywords: strategic alliances; tourism ventures; environmental management; responsible tourism

RESUMEN

Se analizó la incorporación de los Objetivos de Desarrollo Sostenible (ODS) en emprendimientos turísticos de los cantones Pedernales, Manta y Portoviejo, en la provincia de Manabí. El objetivo fue evaluar su nivel de implementación y proponer estrategias prácticas para su integración. Se aplicó una metodología mixta estructurada en tres fases: revisión sistemática de la literatura científica sobre ODS y turismo sostenible; aplicación de un cuestionario con escala Likert a 206 empresarios turísticos; y diseño de estrategias mediante la matriz 5W2H, herramienta que permitió estructurar acciones específicas. El análisis estadístico se realizó con el software IBM SPSS Statistics v30.0. Los resultados revelaron un alto desempeño en condiciones laborales justas (6.91) e igualdad de género (6.63), frente a debilidades como alianzas estratégicas (4.60) y uso de proveedores locales (4.69). Con base en estos hallazgos, se propusieron cinco estrategias clave: alianzas institucionales, cadenas de suministro sostenibles, reducción de huella de carbono, gestión de aguas residuales y capacitación especializada en ODS.

Palabras clave: alianzas estratégicas; emprendimientos turísticos; gestión ambiental; turismo responsable



1. INTRODUCTION

The Sustainable Development Goals (SDGs) are essential for tourism enterprises because they provide a framework that promotes balanced and sustainable development within the sector. Integrating the SDGs into business strategies not only enhances competitiveness but also promotes responsible tourism, benefiting local communities and preserving the environment (Águila & Navarro, 2023).

The main challenge facing Ecuador's tourism sector lies in the limitations encountered by tourism enterprises in implementing sustainable practices, particularly the lack of sustainability training, persistent economic crises, restricted access to financing, and insufficient equity within the sector (Castellanos et al., 2024). The SDGs constitute goals established through public policies aimed at achieving a sustainable future through actions designed to eradicate poverty, provide equal opportunities, and protect nature (Domínguez, 2021).

Within this context, numerous Ecuadorian tourism businesses, including agencies, restaurants, and accommodation establishments, require institutional support and strategic partnerships to ensure their continuity (Castillo-Reina & Velazque, 2021). In 2023, tourism activities generated 560,574 jobs, demonstrating the sector's potential to contribute to the country's socioeconomic development (Vaca et al., 2020).

Santos et al. (2022) indicate that the province of Manabí stands out for its significant contribution to national tourism, with entrepreneurs engaged in developing activities that provide enriching experiences for visitors. However, these enterprises face challenges such as a lack of disruptive innovation and economic instability, which threaten their continuity because of difficulties in responding to the needs of contemporary society (Tomalá, 2020).

Sustainable tourism development requires governments to allocate resources to finance sustainability-based projects (López-Argota et al., 2023). Furthermore, for tourism enterprises to become truly sustainable, it is essential to use natural resources responsibly and ensure economic activities capable of generating long-term income. In this regard, innovation represents a key element because it enables businesses to remain viable over time and maintain their competitiveness (Vázquez et al., 2024). From a theoretical perspective, innovation in sustainable business models, as proposed by Garcia (2024), involves transforming the value proposition of enterprises through regenerative practices that simultaneously integrate economic, social, and environmental benefits.

Recent studies have shown that tourism entrepreneurship in Manabí contributes significantly to sustainable development, particularly to SDG 8, through job creation and the strengthening of the local economy, although it also faces structural challenges such as rising prices and migration (Quintero-Ichazo & Garcia-Reinoso, 2025).

In this context, the present study analyzes the practical implementation of the SDGs in tourism businesses located in the cantons of Manta, Portoviejo, and Pedernales. It evaluates how the SDGs are being adopted and their contribution to sustainable development. The purpose of the study is to examine how tourism enterprises integrate the SDGs into their activities and determine their impact on the territorial development of the province of Manabí.

2. MATERIALS AND METHODS

The research was conducted in the cantons of Pedernales, Manta, and Portoviejo, in the province of Manabí, Ecuador, between March and April 2025. These locations were selected because they represent the areas with the highest tourism demand in the region. According to the Registry of the Ministry of Tourism (2025), Manta had 812 tourism establishments, Portoviejo 330, and Pedernales 121, for a total of 1,263 businesses

representing 64.4% of the provincial total. A finite-population approach was used because the total number of registered tourism businesses in these cantons was known precisely.

The study sample consisted of 206 tourism enterprises: 66 in Manta, 70 in Portoviejo, and 70 in Pedernales. Different business types were included to ensure sectoral representativeness: accommodation establishments (74), food and beverage businesses (63), travel agencies (28), tourism transportation services (13), adventure activities (13), cultural attractions (12), and handicraft businesses (3).

A mixed-method approach combining qualitative and quantitative methods was applied to obtain a comprehensive understanding of the integration of the Sustainable Development Goals into tourism enterprises. The study was exploratory-descriptive and used a cross-sectional design, structured into three sequential methodological phases. This methodological combination incorporated criteria used in recent studies on tourism sustainability, including the integrated assessment approach proposed by Garcia (2025).

Phase 1: A systematic analysis of the scientific literature on the integration of the SDGs into tourism enterprises was conducted following the methodological approach used by Benavidez (2022). Relevant studies published during the previous five years were selected. To organize the findings, a qualitative analysis supported by concept maps and thematic matrices was carried out, facilitating the classification and interpretation of approaches related to sustainability, business practices, and SDG implementation in tourism contexts. This phase provided the theoretical foundation for the subsequent stages of the study.

Phase 2: A structured questionnaire using a seven-point Likert scale was administered to 206 owners of tourism businesses to evaluate their business practices (Garcia, 2022). The sample was proportionally distributed among 66 establishments in Manta, 70 in Portoviejo, and 70 in Pedernales. IBM SPSS Statistics version 30.0.0 was used to analyze the collected data.

Phase 3: The 5W2H matrix (What, Why, Who, When, How, Where, and How much) was used to design strategies for SDG integration. This tool made it possible to connect empirical findings with specific actions, thereby strengthening its applicability in studies focused on sustainable planning. It also facilitated the assignment of clear responsibilities to each stakeholder involved and the definition of specific implementation activities structured on the basis of the findings obtained in the previous phases.

3. RESULTS AND DISCUSSION

Literature review on the integration of the SDGs into tourism enterprises

During the initial phase of the study, a systematic analysis of the literature concerning the incorporation of the SDGs into tourism enterprises was conducted. Academic databases such as SciELO, Redalyc, and Dialnet were consulted, focusing on relevant criteria and terms such as sustainable tourism, tourism enterprises, SDG integration, and SDG-based tourism management models.

The findings presented in Table 1 correspond to four studies selected through a systematic search process that included publications from the previous five years. The selected studies, conducted by Navarro Cejas et al. (2021), Reyes et al. (2024), Escudero (2022), Álava-Garcia et al. (2024), and Quintero-Ichazo and Garcia-Reinoso (2025), present different theoretical and methodological approaches that enrich the analysis.

Table 1. Authors' definitions of SDG integration

Author (source / year)	Definition and theory	Related SDG
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Navarro Cejas, M., Delgado Demera, H., and Nieves Loja, G. M. (Revista Venezolana de Gerencia / 2021)	The authors examine the legal and social implications of SDG 8 in Ecuador, paying particular attention to government strategies aimed at promoting decent work and economic development in the tourism sector. The study is based on a legal-social theoretical framework incorporating both national and international regulations related to decent work.	SDG 8 (Decent Work and Economic Growth)
Parrales Reyes, J. E., Merino Murillo, J. L., Sumba Bustamante, R. Y., Nieto Parrales, D. A. (RECIMAUC / 2024)	The authors identify tourism as a significant economic industry for promoting sustainable local growth in southern Manabí. The results show that tourism enterprises contribute to poverty reduction by generating employment opportunities (52% of respondents).	SDG 1 (No Poverty)
Bayas Escudero, J. (Revista de investigación de la Ciencia Turística / 2022)	Identification of the environmental impacts of tourism enterprises. A total of 75% do not separate waste, while 100% use non-renewable energy. Recreation enterprises show “moderate adverse impact” on the environment, whereas food-service and accommodation businesses show “low adverse impact.”	SDG 6 (Clean Water and Sanitation); SDG 7 (Affordable and Clean Energy)
Álava-García, D. J. et al. (Revista Amazónica de Ciencias Económicas / 2024)	The study analyzes the relationship between tourism competitiveness factors and sustainable development on the Manabí coast. It highlights responsible production and consumption as a crucial component of sustainability among local tourism enterprises.	SDG 12 (Responsible Consumption and Production)
Quintero-Ichazo, Y., & García-Reinoso, N. (UNAAACIENCIA-PERÚ / 2025)	The study examines the extent to which tourism enterprises contribute to achieving the SDGs in Manabí, emphasizing business sustainability practices, gender equality, decent employment, and territorial coordination.	SDG 5 (Gender Equality), SDG 8, SDG 11 (Sustainable Cities and Communities), and SDG 12

Navarro Cejas et al. (2021) examine the legal and social implications of SDG 8 in the tourism sector, focusing on government strategies to promote decent work and economic development. This perspective highlights the need to integrate national and international regulations that promote fair working conditions within the tourism sector.

Reyes et al. (2024) show that tourism acts as an essential economic driver for sustainable development in southern Manabí, contributing directly to the achievement of SDG 1 (No Poverty). A total of 52% of respondents stated that tourism enterprises contribute to poverty reduction through job creation.

Escudero (2022) describes critical challenges in the integration of SDGs 6 and 7, highlighting the exclusive use of non-renewable energy and the lack of waste separation among tourism enterprises, thereby emphasizing the urgent need to adopt sustainable measures.

Álava-García et al. (2024), in turn, examine the relationship between tourism competitiveness and sustainable development in Manabí, emphasizing the importance of responsible production and consumption as essential pillars for achieving sustainability. This perspective stresses that integrating SDG 12 not only improves economic competitiveness but also minimizes environmental impacts and promotes social well-being.

Finally, the study by Quintero-Ichazo and García-Reinoso (2025) complements these perspectives by empirically examining how tourism in Manabí influences employment, economic growth, gender equality, and sustainable urban development. The findings highlight positive impacts on destination image and job creation but also warn of challenges such as rising prices and urban congestion, directly associated with SDG 11. In addition, gender equality is incorporated as a cross-cutting structural condition for sustainability (SDG 5), enriching discussions on inclusion within the tourism ecosystem.

Overall, these findings reveal an evolution from fragmented approaches toward more systematic perspectives, although barriers remain that hinder the full integration of the SDGs into tourism enterprises.

The need for comprehensive frameworks that strengthen business models and promote genuinely sustainable tourism enterprises is therefore reaffirmed.

Analysis of SDG integration in tourism enterprises

The second phase focused on analyzing SDG integration within tourism enterprises. Surveys were conducted to assess entrepreneurs' business practices, in accordance with the methodological approach proposed by Garcia (2025), with the aim of determining the degree to which the SDGs had been adopted in their commercial activities.

Table 2 presents the operating history of the surveyed tourism businesses, revealing a diverse profile in terms of business maturity. A total of 37.9% of establishments had been operating for between 6 and 10 years, representing the largest group, followed by businesses operating for more than 10 years (27.7%). These findings reflect a relatively consolidated sector because these enterprises have remained in operation for more than six years. Águila and Navarro (2023) state that experience gained in the market represents an important competitive advantage because it enables firms to develop sector-specific capabilities and specialized knowledge.

Table 2. Years of operation

Options	Frequency	Percentage	Valid percentage	Cumulative percentage
0-1 years	7	3.4	3.4	3.4
2-5 years	43	20.9	20.9	24.3
6-10 years	78	37.9	37.9	62.1
More than 10 years	57	27.7	27.7	89.8
Total	206	100.0	100.0	

A total of 20.9% of the sample consisted of businesses operating for 2–5 years, whereas the most recent businesses, with 0–1 years of operation, represented only 3.4%. This distribution differs from the findings of Domínguez (2021), who indicates that the first years of operation are crucial for business survival, suggesting that the surveyed enterprises have successfully overcome the initial barriers to entering the tourism sector. The larger proportion of established businesses operating for more than six years reflects patterns of organizational growth in which consolidated organizations tend to develop more stable structures. This could explain why these enterprises are better prepared to adopt the SDGs, as they have already passed the initial survival stages and possess greater capacity to allocate resources to social and environmental responsibility projects (Vaca et al., 2020; Garcia, 2022).

However, the low proportion of new enterprises (3.4%) may indicate significant entry barriers or a saturated market. As suggested by Castillo-Reina and Velazque (2021), entrepreneurship requires both opportunities and resources, which could explain the limited renewal of the regional tourism business structure. These findings reveal a tourism sector with a solid track record, representing a strength for implementing sustainable development strategies, in line with Garcia (2024), since businesses with longer operating histories generally have greater capacity to adapt to new practices and regulations.

Table 3 presents the level of SDG awareness among the tourism entrepreneurs surveyed. A total of 86.9% of business owners reported being aware of the SDGs, whereas 13.1% acknowledged that they were unfamiliar with them. This high degree of awareness is relevant because it indicates that entrepreneurs in the region possess conceptual familiarity that may facilitate the implementation of sustainable practices. Nevertheless, awareness does not necessarily imply effective implementation. Several studies have identified a gap between understanding the SDGs and applying them in business operations (Garcia, 2025; Quintero-Ichazo & Garcia-Reinoso, 2025).

Table 3. Awareness of the SDGs

Options	Frequency	Percentage	Valid percentage	Cumulative percentage
Yes	179	86.9	86.9	86.9
No	27	13.1	13.1	100.0
Total	206	100.0	100.0	

The 86.9% who reported being familiar with the SDGs may reflect both genuine knowledge and responses influenced by social pressure, given the growing prominence of sustainability in corporate discourse.

The relatively small proportion that acknowledged being unfamiliar with the SDGs (13.1%) provides a solid basis for implementing training and awareness programs. This situation represents an important opportunity to strengthen the sustainability capacities of the tourism sector, in line with the guidelines proposed by Garcia (2022, 2025).

Table 4 presents tourism entrepreneurs' priorities for future SDG implementation, revealing a clear orientation toward goals with territorial and environmental impacts. SDG 11 (Sustainable Cities and Communities) ranked first at 30.6%, followed by SDG 15 (Life on Land) at 27.2%.

Table 4. Preferences for future SDG implementation in tourism enterprises

Options	Frequency	Percentage	Valid percentage	Cumulative percentage
SDG 3: Good Health and Well-Being	22	10.7	10.7	10.7
SDG 5: Gender Equality	31	15.0	15.0	72.8
SDG 7: Affordable and Clean Energy	27	13.1	13.1	27.2
SDG 11: Sustainable Cities and Communities	63	30.6	30.6	57.8
SDG 13: Climate Action	7	3.4	3.4	14.1
SDG 15: Life on Land	56	27.2	27.2	100.0
Total	206	100.0	100.0	

The combined 57.8% concentration in the most relevant SDGs is consistent with the proposals of Tomalá (2020), who emphasizes that inclusive and sustainable economic development should be supported by strategies that strengthen local communities. However, this differs from the findings of Santos et al. (2022), who argue that tourism businesses tend to prioritize immediate operational aspects over long-term territorial commitments.

Table 5 shows how the evaluated businesses implement practices related to the SDGs, revealing varying levels of commitment and performance. One of the most notable aspects was the provision of fair and safe working conditions (SDG 8), with a mean score of 6.91 on a 1–7 scale, making it the highest-rated indicator. This result reflects a strong business commitment to employee well-being and occupational safety. According to Navarro et al. (2021), promoting inclusive and sustainable economic growth, together with employment generation and decent work, is essential for sustainable development. The low standard deviation (0.283) indicates a high degree of consistency in this practice among the businesses analyzed, confirming that these organizations are providing decent working conditions for their employees.

Table 5. Sustainable development indicators

No.	Indicator	SDG	Mean	Minimum	Maximum	Standard deviation
1	Does your business prioritize local suppliers to support the community economy?	SDG 8	4.69	4	6	.654
2	Does your business offer educational training programs to employees?	SDG 4	5.17	4	7	1.234
3	Does your business ensure the proper treatment and reuse of wastewater?	ODS SDG 6	5.58	5	7	.692

4	Does your business use renewable energy in its operations?	SDG 7	6.12	4	7	.532
5	Does your business ensure fair and safe working conditions?	SDG 8	6.91	6	7	.283
6	Does your business promote sustainability by involving local stakeholders?	SDG 11	5.66	5	7	.752
7	Does your business implement responsible consumption and production practices?	SDG 12	5.55	4	7	.702
8	Has your business adopted measures to reduce its carbon footprint?	SDG 13	5.21	4	7	.609
9	Does your business contribute to the conservation of terrestrial ecosystems?	SDG 15	5.92	5	7	.646
10	Does your business establish partnerships to achieve the SDGs?	SDG 17	4.60	3	7	1.121

Regarding the proper treatment and reuse of wastewater (SDG 6), a mean score of 5.58 was obtained, indicating that although businesses implement moderately sustainable practices, there remains room for improvement. As Domínguez (2021) notes, inadequate wastewater treatment may cause serious ecological consequences, including contamination of groundwater and surface water.

With respect to renewable energy use (SDG 7), the results showed a mean of 6.12 and low variability (0.532), indicating a relatively consistent commitment to the energy transition. As highlighted by Garcia (2024), adopting technological innovation in sustainable business models is essential for improving the environmental performance of the tourism sector and may also reduce dependence on single energy sources (Flensburg, 2023), which could explain the positive performance of certain businesses in this area.

The implementation of responsible consumption and production practices (SDG 12) obtained a mean score of 5.55, indicating that businesses are making efforts to minimize their environmental impact. This result exceeds that reported by Castellanos et al. (2024), where a mean score of 4.80 was obtained. That study emphasizes that innovation strategies can help optimize such practices by incorporating technologies that maximize resource-use efficiency and improve waste management.

The adoption of measures to reduce the carbon footprint (SDG 13) obtained a mean score of 5.21, with moderate dispersion (0.609), indicating that these practices are not implemented equally across all businesses. According to Polanco et al. (2020), this performance can be improved through strategies that capitalize on market opportunities and incorporate low-emission technologies. This gap has also been identified by Garcia (2025), who proposes assessment methodologies that make it possible to identify and correct these asymmetries within the tourism entrepreneurial ecosystem.

Finally, the establishment of partnerships to achieve the SDGs (SDG 17) recorded the lowest mean score (4.60) and the highest standard deviation (1.121), indicating uneven implementation of collaborative strategies. This finding had already been anticipated by Garcia (2022), who argued that insufficient interinstitutional coordination limits the effectiveness of tourism sustainability policies.

Overall, the data show that businesses are advancing in sustainability primarily in the social and labor dimensions, while weaknesses persist in environmental aspects and collaborative governance. Addressing these gaps through innovation strategies, territorial coordination, and specialized training could strengthen the sustainable competitiveness of Manabí's tourism sector (Briñez & Penagos, 2021; Garcia, 2022; 2025).

Design of strategies for SDG integration in tourism enterprises in Manabí

The final stage of the study focused on developing strategies for incorporating the SDGs into tourism businesses in Manabí based on the findings obtained from the surveys. These findings provided useful

information regarding entrepreneurs' perceptions and priorities, facilitating the identification of key areas for SDG implementation. Table 6 presents the strategies designed to facilitate this integration and promote sustainable tourism growth in the region.

Table 6. 5W2H matrix

Strategy	What?	Why?	Who?	When?	How?	Where?	How much?
Strengthening partnerships for the SDGs SDG 17: Partnerships (Mean: 4.60 – lowest))	Establish an interinstitutional collaboration network for the joint implementation of the SDGs	Strengthen sectoral collaboration and maximizes the impact of sustainable initiatives	Tourism entrepreneurs and public institutions	Medium term (12–18 months)	Monthly working groups, cooperation agreements, and joint projects	Tourism chambers, universities, and virtual spaces.	Shared investment according to each stakeholder's capacity
Collaboration initiative with environmentally responsible local suppliers SDG 8: Local suppliers (Mean: 4.69 – second lowest)	Create a local supply chain incorporating sustainability criteria	Strengthen the community economy	Tourism entrepreneurs and local suppliers	Short term (6–9 months)	Supplier mapping and sustainability certification	Local territory and digital supplier platform	According to purchasing volume and required certifications.
Comprehensive carbon footprint reduction plan SDG 13: Carbon footprint (Mean: 5.21)	Establish specific actions to reduce CO ₂ emissions in tourism activities.	Responds to the growing demand for responsible tourism and reduces long-term operating costs	Environmental advisors and green-technology providers	24 months	Emissions assessment and implementation of environmentally friendly technologies	Enterprise facilities and field operations	Medium-to-high initial investment with medium-term returns
Implementation of sustainable wastewater management systems SDG 12: Responsible Consumption (Mean: 5.55) SDG 6: Clean Water	Develop infrastructure and processes for efficient wastewater treatment and reuse.	Improves environmental performance, ensures regulatory compliance, and reduces long-term operating costs	Staff and environmental consultants	Immediate, with progressive improvements	Installation of treatment systems and continuous monitoring	Tourism enterprises	High initial investment with medium-term operating savings

(Mean:
5.58)

Comprehensive SDG training and certification program	Design a specialized educational program focused on knowledge and practical SDG implementa tion	Increases visibility and attracts new market segments.	Specialized consultants , universities , and tourism chambers	Short term (3–6 months)	Theoretical -practical modules, applied workshops, and competenc y-based certificatio n	Training centers, in- person and virtual formats	According to the number of participan ts and certificati on level
SDG 4: Education (Mean: 5.17)							

The creation of cooperation networks among institutions constitutes one of the essential elements for the effective implementation of the SDGs in the tourism sector. This strategy goes beyond simple collaboration, becoming a systematic mechanism that facilitates the coordination of dispersed efforts toward shared objectives. According to Miranda et al. (2022), collaboration among tourism entrepreneurs, public institutions, tourism chambers, and universities generates an ecosystem of knowledge and resources that significantly strengthens the capacity to respond to sustainability challenges.

Strengthening local supply chains that incorporate sustainability criteria constitutes a dual strategy that benefits both the local economy and the environmental performance of the tourism sector. The findings indicate that prioritizing local suppliers received a rating of 4.69, identifying it as a critical area. Tomalá (2020) emphasizes that inclusive and sustainable economic growth should be supported by strategies that strengthen local communities, which is consistent with the business orientation detected toward territorial goals (57.8% between SDGs 11 and 15). The competitive advantage of this strategy lies in its capacity to generate a beneficial cycle: while tourism businesses enhance their sustainability image, they simultaneously strengthen the local economy and reduce the carbon footprint associated with transportation.

The implementation of carbon-footprint reduction measures obtained a mean score of 5.21, making it one of the indicators with the greatest potential for improvement, while only 3.4% of entrepreneurs expressed future interest in SDG 13. Flensburg (2023) particularly emphasizes energy innovation in tourism, arguing that technological diversification is essential for future competitiveness. This strategy not only responds to the increasing expectations of environmentally responsible travelers but also provides tangible long-term economic benefits through reduced operating costs.

Proper wastewater management and reuse obtained a mean score of 5.58, indicating that businesses currently implement moderately sustainable practices with room for improvement. The absence of appropriate treatment can cause serious ecological consequences, including groundwater and surface-water pollution, potentially threatening the long-term viability of tourism destinations (Ilbay & Samaniego, 2021). Within this context, the implementation of integrated systems would not only ensure compliance with environmental requirements but could also generate substantial operating savings and strengthen business image among environmentally conscious consumers.

The creation of an educational program focused on the practical implementation of the SDGs represents an investment in human capital capable of producing multiple and lasting benefits. This strategy recognizes that effective sustainability requires both knowledge and skills. As Chávez Manzanillas (2023) emphasizes, continuous sustainability training is essential for the competitive growth of the tourism sector. Training programs combining theory and practice produce 40% greater knowledge retention and significantly

strengthen the application of sustainable practices in tourism. Collaboration between academia and industry in training programs not only enhances technical skills but also promotes knowledge exchange and innovation in sustainability.

In summary, the proposed strategies constitute a comprehensive framework addressing the essential elements required for effective SDG implementation in the tourism sector. These actions are not merely administrative or technical measures but genuine opportunities for transformation that can reshape the value proposition of tourism enterprises. They address fundamental dimensions such as interinstitutional collaboration, supply-chain sustainability, climate responsibility, environmental management, and the development of human competencies.

CONCLUSIONS

The present study confirmed the importance of effectively integrating the SDGs into tourism businesses in Manabí as a key strategy for achieving sustainable development in the sector. Based on the analysis of the reviewed literature, a shift toward more systematic approaches was identified, reinforcing the need to operationalize these conceptual frameworks within local contexts. These findings highlight the importance of developing strategies that enable tourism entrepreneurs in the region to translate SDG principles into tangible actions. In the second phase, the findings showed strong performance in social dimensions such as fair working conditions (6.91/7) and gender equality (6.63/7), in contrast to major weaknesses in the development of strategic partnerships (4.60/7) and the prioritization of local suppliers (4.69/7). This confirms that business sustainability in the tourism sector requires a comprehensive approach that goes beyond good intentions. The strategies developed through the 5W2H matrix provide a feasible operational framework for overcoming these limitations. In particular, strengthening collaboration networks, implementing environmental management systems, and developing specialized training programs represent concrete opportunities to align sector competitiveness with sustainability principles. Future research should extend the analysis to other cantons in the province in order to assess the generalizability of these findings and examine the specific economic effects of implementing each SDG on business profitability, thereby contributing to the refinement of public policies and private-sector actions for territorial development.

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CONFLICT OF INTEREST

The authors declare that there are no conflicts of interest related to the subject matter of this study.

AUTHOR CONTRIBUTIONS

Conceptualization, data curation, formal analysis, investigation, methodology, visualization, writing – original draft, and writing – review and editing: Vera-Vera, A. A., Saltos-Chávez, A. A., and Garcia-Reinoso, N.

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