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LA CONTABILIDAD SOCIAL COMO HERRAMIENTA ESTRATÉGICA PARA LA SOSTENIBILIDAD EN LAS EMPRESAS PESQUERAS DE MANTA, MANABÍ, ECUADOR

SOCIAL ACCOUNTING AS A STRATEGIC TOOL FOR SUSTAINABILITY IN FISHING COMPANIES IN MANTA, MANABÍ, ECUADOR

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RESUMEN: La sostenibilidad empresarial constituye un imperativo para sectores de alto impacto ambiental como la pesca industrial, y en Manta, Manabí, Ecuador, esta actividad enfrenta tensiones constantes entre el crecimiento productivo y sus externalidades socioambientales. Este artículo tiene como objetivo analizar críticamente la relación entre la contabilidad social y la sostenibilidad empresarial en el clúster pesquero de Manta, bajo la hipótesis de que la contabilidad social incide positivamente en dicha sostenibilidad al integrar la información financiera con los impactos no financieros de las operaciones. Mediante una revisión sistemática de literatura reciente (2021-2026) y la propuesta de un diseño metodológico cuantitativo, no experimental, de corte transversal y alcance descriptivo-correlacional, se sintetizó la evidencia disponible sobre contabilidad social y ambiental en contextos pesqueros e industriales de Ecuador y la región. Los resultados de la revisión muestran que, si bien las empresas pesqueras de Manta cumplen mayoritariamente con normativas ambientales básicas, la integración de esta información en los sistemas contables formales continúa siendo parcial, y que la Teoría de los Stakeholders y la Teoría de la Legitimidad ofrecen un marco explicativo convergente para esta relación. La discusión evidencia que la contabilidad social funciona, sobre todo, como herramienta de legitimación y gestión de riesgos, condicionada por la capacitación técnica y la voluntad gerencial. Se concluye que la contabilidad social posee potencial estratégico para fortalecer la competitividad y la permanencia de las empresas pesqueras de Manta, y se propone un instrumento validado para contrastar empíricamente esta relación en estudios posteriores.

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Palabras clave: contabilidad social; sostenibilidad empresarial; sector pesquero; gestión ambiental; teoría de los stakeholders; teoría de la legitimidad

ABSTRACT:Corporate sustainability is an imperative for high environmental-impact sectors such as industrial fishing, and in Manta, Manabí, Ecuador, this activity faces constant tension between productive growth and its socio-environmental externalities. This article critically analyzes the relationship between social accounting and corporate sustainability in the Manta fishing cluster, under the hypothesis that social accounting positively affects such sustainability by integrating financial information with the non-financial impacts of operations. Through a systematic review of recent literature (2021-2026) and the proposal of a quantitative, non-experimental, cross-sectional, descriptive-correlational methodological design, the available evidence on social and environmental accounting in fishing and industrial contexts in Ecuador and the region was synthesized. The review results show that, although fishing companies in Manta largely comply with basic environmental regulations, the integration of this information into formal accounting systems remains partial, and that Stakeholder Theory and Legitimacy Theory offer a convergent explanatory framework for this relationship. The discussion shows that social accounting works, above all, as a legitimation and risk-management tool, conditioned by technical training and managerial commitment. It is concluded that social accounting has strategic potential to strengthen the competitiveness and permanence of fishing companies in Manta, and a validated instrument is proposed to empirically test this relationship in future studies.

Keywords: social accounting; corporate sustainability; fishing industry; environmental management; stakeholder theory; legitimacy theory

INTRODUCTION

Business sustainability has become an imperative for productive sectors with high environmental impact, including industrial fishing. In Manta, province of Manabí, Ecuador, this activity constitutes one of the main pillars of the local economy and a strategic export hub for the country; However, it faces constant tensions between productive growth and the socio-environmental externalities it generates, including the intensive consumption of water resources, the generation of waste and the pressure on coastal ecosystems. Against this backdrop, social accounting, understood as the process of communicating the social and environmental effects of the economic activity of organizations to their stakeholders and society as a whole (1), emerges as a strategic tool capable of closing the gap between traditional financial performance and the non-financial impacts of the fishing operation.

The need for this tool is not merely theoretical. The evidence available for the Manta fishing sector documents that the companies in the Los Esteros cluster orient their practices mainly towards regulatory and operational compliance in environmental matters, without these practices being systematically integrated into the accounting systems that support strategic decision-making (2). This disconnection between operational environmental management and its formal accounting record limits the

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ability of companies to verifiably communicate their socio-environmental performance to their stakeholders, workers, coastal communities, clients and regulatory bodies, and therefore restricts their margin of social legitimation and competitive differentiation in an export market that is increasingly sensitive to sustainability criteria. Previous studies similarly document the contribution of environmental accounting to corporate social responsibility in other Latin American contexts (3), as well as research that explicitly links environmental sustainability with corporate social responsibility as complementary axes of contemporary business management (4). This gap is explained, in part, by the design of the Ecuadorian accounting and tax framework. The accounting regulations applicable to the majority of fishing companies in Manta, the IFRS for SMEs, whose application regulates the Superintendence of Companies, Securities and Insurance, does not require the recognition or differentiated disclosure of costs, liabilities or investments of an environmental or social nature; These, when they exist, are diluted within generic operating items. At the tax level, the Organic Law of the Internal Tax Regime also does not contemplate specific deductibility criteria for voluntary environmental management expenses, which reduces the tax incentive for companies to account for them separately and traceable. Added to this is that the international sustainability disclosure standards, IFRS S1 and S2, are not yet mandatory for SMEs in Ecuador, so that the communication of socio-environmental impacts is, in practice, left to managerial will and without a formal regulatory framework that requires or standardizes it.

This article maintains that social accounting has a positive impact on the sustainability of fishing companies in Manta, to the extent that it allows financial information to be integrated with the social and environmental impacts of their operations. This hypothesis is supported by previous evidence that documents a still partial integration of environmental practices in the sector's accounting systems (2), as well as comparative studies in other industrial and geographic contexts that confirm similar patterns of fragmented adoption of socio-environmental accounting. The general objective of the article is to critically analyze the relationship between social accounting and business sustainability in the Manta fishing cluster, based on a systematic review of recent literature and the proposal of a methodological design that allows, in a subsequent empirical study, to contrast said relationship. Specifically, it seeks to: (i) synthesize the state of knowledge on social and environmental accounting in comparable fishing and industrial contexts; (ii) identify the theoretical frameworks that explain the relationship between social accounting and sustainability; and (iii) propose a validated and adaptable methodological instrument for future application in the sector.

The justification for this work lies in the need to improve the traceability of socio-environmental costs in a sector that constitutes a strategic export hub for Ecuador, and whose social legitimacy depends, to a large extent, on its ability to demonstrate, in a verifiable manner, that its productive growth is compatible with the environmental and social sustainability of its environment. Achieving this balance allows fishing companies to comply with growing regulatory demands and strengthens their competitive position in international markets and consumers who are increasingly attentive to the social and environmental responsibility criteria of their suppliers. This article is organized into four additional sections: first, the proposed methodological design is described to empirically test the proposed hypothesis; Secondly, the results of the systematic literature review

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are presented, organized around the theoretical frameworks and the available empirical evidence; Third, the implications and limits of this evidence are discussed; and finally, the conclusions and lines of future research derived from this analysis are presented.

MATERIALS AND METHODS

The proposed research adopts a quantitative, non-experimental, cross-sectional approach and descriptive-correlational scope. This approach is pertinent because it allows analyzing the relationship between social accounting and sustainability through numerical measurement and statistical analysis, without manipulating the study variables. The choice is based on previous research carried out in the same sectoral context: an equivalent design applied in fishing companies in Los Esteros, Manta, obtained statistically significant results on the relationship between accounting practices and environmental commitment (2).

The proposed instrument is a structured five-level Likert-type questionnaire, aimed at the accounting and administrative managers of the Manta fishing companies, organized around the economic, social and environmental dimensions of social accounting and its relationship with sustainability indicators. A previous study validated, for the same productive sector, a 22-item instrument with high levels of reliability (Cronbach's alpha greater than 0.79) to measure sustainability practices in the Ecuadorian fishing sector (2), which supports the suitability of this type of instrument for the present study; The adapted instrument is available upon request from the authors. The data will be primary, collected directly from the study subjects.

The population is made up of fishing companies formally registered in Manta that are active and have personnel linked to accounting or administrative management. To select the sample, non-probabilistic sampling of an intentional or convenience type will be used, considering inclusion criteria such as formal registration, operation during the study period and the availability of basic accounting information. This method has been used in similar research on the fishing sector of Manta (2), which supports its methodological relevance in a context where accessibility to the units of analysis constitutes a determining factor.

Data processing will be carried out using descriptive statistics, measures of central tendency and dispersion, calculated in Microsoft Excel given the small size of the planned sample, to identify patterns in the analyzed variables, complemented with correlational analysis to evaluate the relationship between social accounting and business sustainability. This procedure is consistent with that used in previous studies in the same sector, which used exploratory and confirmatory factor analysis to show significant relationships between the financial and non-financial dimensions of accounting in fishing companies in Manta (2).

The operationalization of the variables is carried out based on three dimensions. The independent variable, social accounting, is decomposed into an economic dimension (environmental costs and benefits incorporated into accounting, investment in environmental management), a social dimension (relationship with workers, coastal communities and regulatory bodies) and an environmental dimension (waste

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management, water consumption, regulatory compliance). The dependent variable, business sustainability, is operationalized through financial, reputational and market performance indicators, following the criteria used for the same productive sector (2). Regarding validity and reliability, it is planned to adapt the aforementioned 22-item instrument to the particularities of the Manabi fishing cluster, previously subjecting it to a pilot test and to the judgment of experts in accounting and auditing. The ethical safeguards inherent to research with business actors are also considered: informed consent, confidentiality of sensitive accounting information and anonymization of responses at the company level. As a methodological limitation, non-probabilistic convenience sampling restricts the possibility of statistically generalizing the results to the entire universe of fishing companies in Ecuador, so the conclusions of an eventual empirical study should be interpreted as representative evidence of the Manta cluster and not as a national pattern.

RESULTS

Social accounting expands the traditional boundaries of financial measurement to incorporate the social and environmental dimensions of business activity. It is defined as the process of communicating the social and environmental effects of the economic activity of organizations to their stakeholders and society as a whole (1), which implies expanding corporate responsibility beyond shareholders. A particularly relevant subfield is environmental management accounting, described as an interdisciplinary area that combines the measurement tools of management accounting with the biocentric perspective of environmental accounting, thus integrating financial results with their impact on the environment (5). Added to this description are recent findings according to which environmental accounting faces specific technical challenges, but also opens up real opportunities for companies and society (6); In fact, its effective implementation has resulted in measurable improvements in business sustainability in comparable Latin American contexts (7). Other studies expand this panorama by showing that social accounting is not limited to environmental measurement, but directly affects the business model, extending accountability beyond the strictly financial sphere (8).

Within this discipline three paradigms can be distinguished: the functionalist or market paradigm, based on neoclassical economic theory; the interpretive or social, which recognizes multiple interest groups beyond the investor; and the radical one, which proposes transforming the accounting function to account for social relations in a broader way (1). The interpretive paradigm is the most relevant for the Manta fishing sector, as it justifies the disclosure of information to both shareholders and employees, coastal communities and regulatory bodies.

The Manta fishing sector faces problems of high environmental impact associated with the consumption of water resources, the generation of waste and environmental management systems that are still incipient. The evidence available for the fishing companies of Los Esteros, in Manta, shows practices aimed at environmental compliance, particularly in waste management and control of hazardous waste, although these practices are concentrated in the operational and regulatory sphere, without being systematically integrated into the accounting systems that support strategic decision making (2). This gap between operational environmental

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management and its accounting integration constitutes the central problem of this research.

Recent literature confirms that this tension is not exclusive to the Ecuadorian context. A systematic review of thirteen studies indexed in Scopus and Web of Science finds that environmental management accounting continues to be treated as an emerging topic, with a still superficial conceptual use that reveals a utilitarian tendency rather than a structural understanding of the phenomenon (9). A study on industrial companies documents, for its part, that socio-environmental accounting is implemented through heterogeneous approaches, without a single consolidated model (10). Water accounting in sustainable companies in Mexico offers relevant data in the opposite direction: the incorporation of sustainable accounting principles can have positive and measurable effects on the valuation of companies (11). These findings support the idea that social accounting is not an additional cost, but rather a source of value.

The relationship between social accounting (independent variable) and business sustainability (dependent variable) is, according to the available evidence, positive and multidimensional. For Manta fishing companies, a positive and significant covariance is reported between financial and non-financial practices ($r = 0.681$; $p = 0.001$), which suggests that advancing the accounting integration of social and environmental information directly contributes to sustainable performance (2). A study on the integration of environmental accounting in business practices reaches a similar result: it identifies implementation barriers, mainly technical training and organizational culture, but concludes that the benefits justify its adoption and recommends closer collaboration between academia, industry and regulators (12). Research that directly links business sustainability with the measurement of shared value through accounting points in the same direction (13).

Two theoretical frameworks support this relationship. The Stakeholder Theory posits that organizations have responsibilities to all groups affected by their activities, beyond their shareholders (1), which underpins the need for Manta fishing companies to generate and disseminate social and environmental information as an accountability mechanism. Legitimacy Theory, for its part, maintains that organizations must operate within the limits that society considers appropriate to legitimize themselves in their environment (2); In a sector with high environmental visibility such as the fishing industry, social accounting becomes the instrument through which companies communicate their commitment to sustainability. Both frameworks converge on one point: social accounting is not an additional cost, but a strategic tool that strengthens the competitive position of the company and ensures its permanence in the long term.

Despite the conceptual advance of environmental and three-dimensional accounting, traditional financial accounting continues to be the main tool for decision making in most organizations. A study carried out in commercial companies in Cuenca, Ecuador, found a high familiarity with innovative approaches to financial accounting, highlighting transparency and technological integration as the aspects most valued by accounting managers, although challenges persist related to the costs of this technological integration and the need to adapt current accounting regulations (14). For the Manta fishing sector, this evidence highlights the need to integrate physical consumption

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metrics, volume of water extracted, energy used in the cold chain, directly into the financial statements, instead of treating them as complementary information and unrelated to formal accounting.

A relevant complement to social accounting is the circular economy approach, defined as a restorative system by design that replaces the linear logic of extraction, use and disposal with cycles of recovery and revaluation of resources (15). For the fishing sector, this approach is particularly relevant: the by-products of industrial processing, viscera, heads, scales and tailwater, which are traditionally managed as waste, could be transformed into inputs for fishmeal, biofertilizers or biogas, generating additional income and reducing the environmental burden on the coastal environment. The adoption of circular supplies and the recovery of resources from one's own waste constitute a concrete way through which social accounting can be translated into verifiable economic value (15), and not only into regulatory compliance.

The empirical solidity of the Three-Dimensional Theory of Accounting is not limited to the fishing sector. Evidence obtained in small and medium-sized tourism companies in the province of Manabí itself confirms that the integration of the economic, social and environmental dimensions of accounting is consistently associated with better performance in sustainability, which suggests that the theoretical model applied to the fishing companies of Manta is generalizable, at least partially, to other productive sectors in the same region (16). Figure 1 synthesizes this conceptual model, showing how the three dimensions of social accounting are articulated, through the Stakeholder Theory and the Legitimacy Theory, with the business sustainability of the Manta fishing sector.

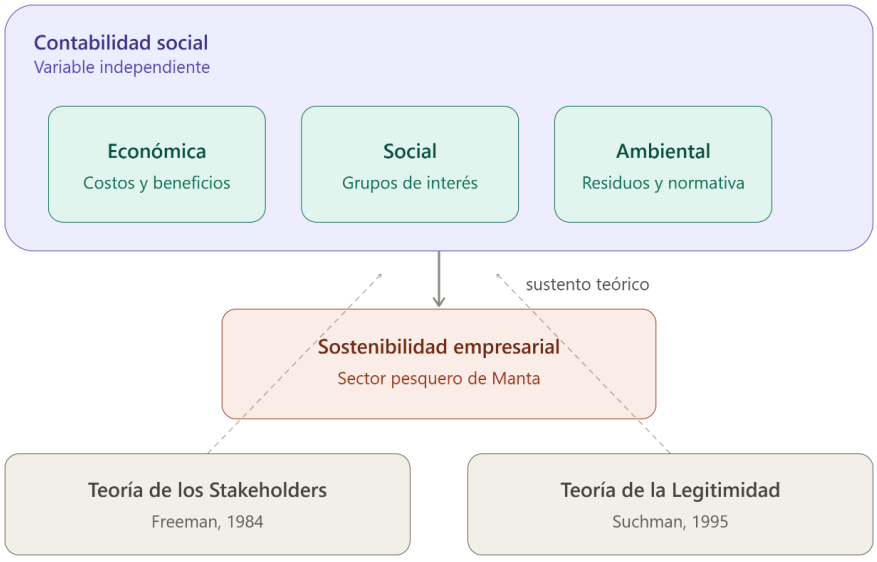


Figure 1. Conceptual model of social accounting and business sustainability. Source: own elaboration.

Added to this pair of theoretical frameworks, at the operational level, is the triple bottom line approach (9), which proposes evaluating organizational performance

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simultaneously in its economic, social and environmental dimensions, instead of reducing it to financial profit. This tripartite logic is what, in practice, is adopted by the most internationally used sustainability reporting standards, and coincides with the structure of dimensions, economic, social and environmental, that is used in the methodological instrument proposed in the previous section. The convergence between Stakeholder Theory, Legitimacy Theory and the triple bottom line approach suggests that social accounting should not be understood as three parallel agendas, but as the same information system with three interdependent dimensions.

The Legitimacy Theory, applied to the Manta fishing sector, highlights the need to reduce the gap between the real performance of the organization and the expectations of its social and institutional environment (2): pragmatic legitimacy, based on the direct exchange of benefits with the closest interest groups, workers, coastal communities, clients, and moral and cognitive legitimacy, based on the broader social perception that the extractive activity is carried out appropriately. While the Stakeholder Theory explains to whom the fishing company must be accountable, the Legitimacy Theory explains why it is convenient to do so in a visible and verifiable way: the disclosure of social and environmental information works as a signaling mechanism that reduces the distance between the real performance of the organization and the expectations of its environment. Table 1 summarizes the main findings from the empirical literature reviewed, organized by author, context, and main finding, that support the relationships described in this section.

Table 1. Synthesis of the empirical literature reviewed (2021-2026).

Author(s) [ref.]	Context	Main finding
Alegre Brítez (13)	Paraguay	Relates sustainability and accounting to the measurement of shared value.
Arias Suárez and Cano Mejía (5)	Conceptual, Latin America	They define environmental management accounting as an interdisciplinary subfield that integrates financial measurement and a biocentric perspective.
Camargo Estrella (6)	Conceptual	Identifies challenges and opportunities of environmental accounting for companies and society.
Carrillo González and Pomar Fernández (15)	Business models	The circular economy makes it possible to revalue waste and recover resources as a source of competitive advantage.
Chamorro-Quiñónez (7)	Companies, Latin America	Environmental accounting has a measurable impact on business sustainability.
Díaz-Domínguez and Silva-López (17)	Industrial fishing company, Cuba	They propose an accounting procedure to integrate the environmental dimension into the financial information system; They show that environmental elements are not usually integrated into

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		the formal accounting of fishing companies.
Díaz Gil (8)	Corporate business model	Social accounting affects the business model, expanding accountability beyond the financial.
Maestre Macías and Loor Alcívar (2)	Fishing companies of Los Esteros, Manta	Positive and significant covariance between financial and non-financial practices (r = 0.681; p = 0.001); They validate a 22-item instrument.
Moscoso Córdova et al. (9)	Systematic review (Scopus / Web of Science)	Environmental management accounting is an emerging topic, with still superficial conceptual use and a utilitarian approach.
Párraga Franco et al. (16)	Tourism SMEs, Manabí	They confirm the empirical validity of the Three-Dimensional Theory of Accounting in another productive sector in the same region.
Pérez and Ritacca (1)	South America	They trace the retrospective evolution of social and environmental accounting in the region and confirm its current validity.
Sánchez-Caguana et al. (12)	Business practices	They identify technical training and organizational culture barriers, but conclude that the benefits justify their adoption.
Sinforoso Martínez et al. (11)	Sustainable companies, Mexico	The incorporation of sustainable accounting principles related to water generates positive and measurable effects on the valuation of companies.
Vargas González et al. (10)	Industrial companies	Socio-environmental accounting is implemented through heterogeneous approaches, without a single consolidated model.
Vásquez-Sánchez and Reyes-Cárdenas (14)	Commercial companies, Cuenca-Ecuador	High familiarity with innovative financial accounting approaches; Transparency and technological integration are the most valued aspects, although cost and regulatory challenges persist.

Source: own elaboration based on the references cited in the table.

DISCUSSION

The results of the literature review support the proposed hypothesis: that social accounting has a positive impact on the sustainability of fishing companies in Manta. This reading is supported by empirical evidence accumulated in the local and regional context, which consistently shows a gap between existing environmental practices and their integration into formal accounting systems (2,17). The systematic review of thirteen indexed studies confirms that this pattern is not exclusive to Manta or Ecuador: in the set of studies analyzed, sustainable accounting continues to be applied in a fragmented way, without delving into its potential as a comprehensive information system (9).

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When triangulating these sources, a relevant convergence is observed: both in the Manta fishing sector and in industries in other countries, social accounting seems to work better as a legitimation and risk management tool than as an exhaustive measurement system. The available evidence on water accounting and on socio-environmental accounting in industrial companies documents, in different contexts, that the incorporation of sustainable accounting principles generates tangible value, improvements in market valuation, greater transparency before investors (10,11), which supports the Legitimacy Theory as an explanatory framework also applicable to the Manabi fishing sector: the greater the social and environmental visibility of an extractive activity, the greater the company's incentive to adopt social accounting mechanisms that legitimize its operation. Table 2 summarizes this convergence between the theoretical frameworks reviewed and the empirical evidence that supports it.

Table 2. Convergence between theoretical framework and empirical evidence reviewed.

Dimension / hypothesis	Supporting evidence	Theoretical framework	Implication for the Manta fishing sector
Social accounting → sustainability (positive relationship)	Master and Loor (2); r = 0.681	Stakeholder Theory	Legitimizes accountability to interest groups
Environmental visibility → adoption of social accounting	Sinforoso Martínez et al. (11); Vargas González et al. (10)	Legitimacy Theory	Greater incentive to disclose environmental performance
Implementation barriers	Sánchez-Caguana et al. (12)	—	Training and organizational culture as an enabling condition
Power regimes and social criticism	Arias Suárez and Cano Mejía (18); Cabrera-Narváez and Quinche-Martín (19)	Critical / Foucauldian approach	Questions the technical neutrality of accounting; counter-accounts push towards greater transparency

Source: own elaboration.

A critical reading of this evidence forces us to qualify the purely instrumental narrative of social accounting. Part of the recent literature warns that traditional cost systems can function as control and power devices that make socio-environmental impacts invisible under euphemisms such as “savings” or “efficiency” (18), which questions the technical neutrality that is usually attributed to accounting information. In this same sense, the so-called counter-accounts, alternative reports prepared by social movements and affected communities, have been consolidated as an exercise of criticism that makes visible the socio-environmental conflicts that the official accounting of companies tends to omit (19). For the Manta fishing cluster, this perspective is relevant: pressure from coastal communities and environmental organizations could function, in practice, as an external mechanism of demanding transparency as important as the legitimation incentives themselves described by the Legitimacy Theory.

This discussion can also be situated in relation to the literature on emerging organizational models. The evidence on start-ups and young companies in trans-complex contexts shows that these organizations, by operating with more flexible structures and supported by digital technologies, tend to more quickly adopt innovative

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business models that integrate sustainability criteria (20). Although the Manta fishing sector is mainly composed of consolidated companies and not start-ups, this evidence suggests that the speed of adoption of social accounting could also be related to the organizational size and structural flexibility of each company, a variable that the proposed methodological instrument does not explicitly consider and that future research could incorporate.

The optimism of this reading, however, must be qualified. The evidence on the effective implementation of environmental accounting points to specific obstacles: lack of technical training of accounting personnel, absence of clear internal policies and cultural resistance to change (12). These obstacles are also plausible in the Manta fishing sector, where accounting management is usually subordinated to tax requirements and basic regulatory compliance, rather than to a strategic vision of sustainability. Closing the identified gap, therefore, does not depend solely on the existence of a solid theoretical framework, which does exist, but on concrete organizational conditions: training, managerial will and pressure from interest groups.

This tension ultimately refers to a broader conceptual debate: the one that proposes reconceptualizing accounting not as a system oriented exclusively to satisfying the financial interest of capital, but as a discipline capable of responding to human needs and the preservation of the biospheric environment (21). Adopting this perspective does not diminish the relevance of the strategic and competitive argument developed in this article, but it does qualify its scope: social accounting in the Manta fishing sector should be understood both as a tool for business legitimation and as a mechanism for accountability to the communities and ecosystems on which the extractive activity depends.

If this relationship is confirmed in a subsequent empirical study, the systematic implementation of social accounting would allow Manta fishing companies to improve their environmental risk management, strengthen their relationship with coastal communities and workers, and move towards business models aligned with the Sustainable Development Goals. Social accounting would thus be consolidated not as a compliance cost, but as a strategic tool for creating value and social legitimacy.

It is important to specify the scope of this analysis. As this is a systematic review and a methodological proposal, and not a study with primary data, the relationships discussed here have the character of hypotheses based on indirect and comparative evidence, not their own statistical findings; Its value lies in offering a theoretical map and an instrument already validated in an analogous context, rather than in a definitive causal conclusion. From a public policy perspective, the results suggest an active role for Manta's fisheries and environmental control agencies: encouraging, through recognition mechanisms or regulatory simplification, the voluntary adoption of social accounting systems could accelerate a transition that, left only to the logic of minimum compliance documented in the reviewed literature, would advance more slowly (12). For the companies themselves, the practical implication is that the investment in specialized accounting training, identified as the main barrier, must be understood as an enabling condition, and not as an additional cost unrelated to the strategy.

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CONCLUSIONS

The literature review confirms that social accounting constitutes a tool with strategic potential for the Manta fishing sector, as it allows the translation of the environmental and social impacts of extractive activity into manageable and communicable information. The available local evidence (2) and comparative evidence from other industrial contexts (9,10,11), together with studies that explicitly link environmental sustainability with corporate social responsibility (4), converge in pointing out that, although companies usually comply with basic environmental regulations, the integration of this information in formal accounting systems remains incomplete. This gap, more organizational and cultural than theoretical, is the main challenge facing the business sustainability of the sector.

The theoretical foundations reviewed, the Stakeholder Theory and the Legitimacy Theory, consistently support the hypothesis that social accounting strengthens the competitive position of companies and their long-term permanence, beyond regulatory compliance. However, the evidence also invites us to qualify any optimistic conclusion: effective implementation depends on organizational conditions, technical training, managerial will and pressure from interest groups, which are not guaranteed by the mere existence of a favorable theoretical framework.

It is recommended that future research apply the proposed methodological instrument to a representative sample of fishing companies in Manta, in order to empirically contrast the relationship projected in this article, and explore the role of specialized accounting training as a moderating variable between the existence of an environmental regulatory framework and its effective translation into social accounting systems, also expanding the comparative analysis with other fishing clusters in the Latin American region. Altogether, this article provides an integrated theoretical framework, which articulates the Stakeholder Theory, the Legitimacy Theory and the triple bottom line approach, and a replicable methodological route, ready to be applied in the empirical study that this research proposes as the next step.

Finally, the incorporation of the circular economy approach, through the revaluation of by-products of fish processing, and a broader vision of accounting, oriented to human needs beyond business profit (21), expand the strategic scope of social accounting beyond regulatory compliance (15), opening a second line of applied research for the Manta fishing cluster.

DECLARATION OF INTEREST

The authors declare that they have no conflict of interest related to this article.

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