

The Impact of Ethical Practices on Sustainable Tourism Development In the Iraqi Tourism Authority

Assistant Lecturer. Basem Muhammad Yassin Al-Shukri ¹

Prof. Dr. Dina H. Gamal ²

¹ University of Kufa, basim1991@uomustansiriyah.edu.iq

² Al-Mustansiriya University, tree.sh2007@uomustansiriyah.edu.iq

Received: June 1st, 2026 **Accepted:** June 8th, 2026 **Published:** June 16th, 2026

Abstract:

This research aims to examine the relationship between ethical practices and the development of sustainable tourism at the Iraqi Tourism Board. The research conducted a survey and personal interviews with a sample of managers at the Iraqi Tourism Authority. The sample included 103 individuals, and the study focused on assessing the level of interest in the study variables, including ethical practices and sustainable tourism development in its economic, social, and environmental dimensions.

The results revealed a strong correlation and influence between ethical practices and sustainable tourism development. The researcher also recommended establishing mechanisms to support ethical practices within tourism organizations, employing methods and mechanisms to encourage employees to adhere to established ethical practices, and integrating the concept of sustainable development into the Authority's operational strategy.

Keywords: Ethical practices, sustainable tourism development, social dimension, economic dimension, environmental dimension.

Jel Classification Codes: Z30, Z32, Z39.

Corresponding author: Basem M.Y Al-Shukri: basim1991@uomustansiriyah.edu.iq

1. Introduction:

Sustainable tourism development is considered one of the most important issues today, as countries and tourism organizations seek to achieve economic and social development through tourism without harming the environment or culture. It is well known that ethical practices play a crucial role in achieving sustainable tourism development, as they contribute to building a positive reputation for tourist destinations and increasing their appeal to visitors.

However, this research is taken from an unpublished master's thesis titled "Strategic Leadership and Its Impact on Sustainable Tourism Development: An Exploratory Study of the Opinions of a Sample of Managers at the Iraqi Tourism Board."

The study is divided into three sections:

Section One: Research Methodology;

Section Two: Theoretical Aspect of the Study;

Section Three: Practical Aspect.

2. Research Methodology:

2.1 Research Problem:

In recent years, the tourism sector in Iraq has witnessed significant developments aimed at strengthening the sector to make it a vital sector and a cornerstone of the national economy. The shift toward sustainable tourism development has become an urgent necessity to maximize the sector's economic, social, and environmental benefits. However, these ambitious efforts cannot bear their full fruit without adherence to ethical practices that support the sound performance of institutions in the tourism sector. Ethical practices play an important role in building trust and fostering cooperation among stakeholders, thereby contributing to the achievement of sustainable tourism development.

Based on this, we can define the research problem as exploring the following: What is the impact of ethical practices on sustainable tourism development within the Tourism Authority?

2.2 The Importance of the Research:

Ethical practices are a fundamental basis for ensuring sustainable tourism development. The importance of this research lies in analyzing how ethical practices influence sustainable tourism development, through

an exploratory study we conducted at the Tourism Authority. In addition to clarifying the theoretical foundations of the study's variables and how ethical practices influence sustainable tourism development. The importance also lies in drawing the attention of leaders at the Tourism Authority to the significance of ethical practices and their role in achieving sustainable tourism development. The findings and recommendations of this research are expected to contribute to strengthening ethical practices and improving sustainable tourism development at the Tourism Authority.

2.3 Research Objectives:

The objectives of this research are:

- To assess the extent to which ethical practices are in place at the Iraqi Tourism Board.
- To provide an analysis of the extent to which the dimensions of sustainable tourism development (environmental, economic, and social) are present at the Iraqi Tourism Board.
- To study the impact and correlation of the ethical practices dimension on sustainable tourism development, with a focus on the various dimensions (environmental, economic, and social) of the Tourism Board.

2.4 Research Hypothesis:

Selecting the research hypothesis is the key to achieving the specified objectives and serves as a gateway to identifying the research problem and verifying its solution. Accordingly, the research hypothesis is as follows:

H0: There is a statistically significant relationship and effect between the dimension of ethical practices and sustainable tourism development.

H1: There is no statistically significant relationship or effect between the dimension of ethical practices and sustainable tourism development.

2.5 Research Methodology:

The research methodology is a crucial tool in the scientific research process, as it helps the researcher achieve their objectives and those of the scientific research. In our current study, we will employ a descriptive analytical approach by theoretically describing the study variables and statistically analyzing them using appropriate statistical methods.

2.6 Scope of the Study:

We can define the scope of the research as follows:

- Geographical scope: The geographical scope is limited to the Iraqi Tourism Authority.
- Temporal scope: The study was conducted between 2023 and 2024.
- Human Scope: The human scope of the study included general managers, department heads, and administrative officials.

2.7 Description of the Research Population:

The research population comprises all elements of the problem under study. The appropriate selection of the research population significantly contributes to testing the hypotheses and the validity of the results. The researcher selected the Iraqi Tourism Authority to implement the practical aspect of the research, after reviewing the Authority's records which included lists of community preparations as well as its organizational structures. The research population was identified, and the Authority's records of achievements and other details were examined. Therefore, the researcher distributed 103 questionnaires to the Authority's members (the first target group) represented by the Director General, Department Director, and Section Head. The researcher received 98 questionnaires back, as 5 were not returned and 9 were excluded because they were unsuitable for statistical analysis; The research sample will consist of 89 questionnaires, as shown in the following table:

Table (1): number of distributed, returned, and unreturned questionnaires

Number of questionnaires distributed	Number of unreturned questionnaires	Number of questionnaires received	The number of questionnaires cannot be analysed	Number of questionnaires statistically analyzed
89	9	98	5	103

Source: Prepared by the researcher.

Table (2): distribution of statistically analyzed questionnaires according to position in the Iraqi Tourism Authority

The ratio	Repetition	Position
%3.4	3	Director general
%20.1	18	Head of the Department
%76.5	68	Division official
%100	89	the total

Source: Prepared by the researcher.

3. The Theoretical Aspect:

3.1 Ethical Practices:

Surveys conducted in various studies, including one involving 244 U.S. companies, indicate that there is a clear increase in the effectiveness of strategic operations within organizations when they are grounded in ethical practices. The survey results showed that these organizations achieved significant performance excellence (Sweiss et al., 2021, P89). Studies also emphasize the necessity of having ethical strategic leaders in organizations, particularly when formulating the organization's long-term vision (Sammour, 2022, P17). Ethical practices here refer to the fundamental principles governing interactions and communication among employees Within the organization; between the organization and other external parties, on the other hand (Kazim et al., 2022, P2575), and (Khader, 2022, P30) noted that ethical practices cannot be separated from the organization's overall effectiveness regarding the accomplishment of work tasks, individual development, and teamwork. Ethical organizations aim to support the empowerment of employees at all levels of the organization, with the goal of enhancing their ethical behavior while implementing organizational strategies (Qaiqab et al., 2023, P6) by giving them the ability and confidence to make the right ethical decisions and take appropriate actions in the workplace.

Therefore, we believe that empowering employees in ethical organizations aims to promote ethical behavior and ethical responses to the challenges they face while implementing the strategy.

One of the core tasks of strategic leaders is the ability to identify and select available alternatives for solving problems in light of ethical values and standards and to make decisions accordingly (Al-Khafaji et al.,

2023, P10). (Mohieddin et al., 2023, P489) believe that ethical practices in tourism organizations involve behavior grounded in high moral values, which reflects ethical character and mutual trust and enhances the organization's image and good reputation in the tourism sector. In addition, ethical practices contribute to successful decision-making that promotes the organization's development and prosperity in the tourism market. Among the ethical standards for tourism organizations are the following: (Al-Ammar et al., 2023, P 460)

A - Setting Specific Goals: The organization must clearly and precisely define its ethical goals so that they serve as a reference framework for all its employees.

B. Developing a Code of Ethics and Ethical Practices: The organization must develop a code that outlines the ethical standards and practices expected of all employees, including rules of conduct and guidelines for interacting with customers and suppliers, and recognize those who adhere to these standards.

C. Implementing procedures to ensure compliance with ethical standards: The organization must establish procedures to ensure that ethical standards are applied in all organizational activities, including disciplinary measures in the event of a violation of these standards.

D. Use of a rewards and incentives system for exemplary ethical practices: The organization must establish a rewards and incentives system to encourage employees to follow exemplary ethical practices, including financial rewards and career promotions.

E. Creating a work environment where everyone is treated fairly and with respect: The organization must create a work environment where all employees are treated fairly and with respect, regardless of their positions or backgrounds, in order to ensure a sense of belonging and loyalty to the organization.

We conclude from the above that ethical practices in tourism organizations aim to improve the behaviour of employees and strategic leaders, achieve the organization's goals, and adhere to the organization's ethical standards in its internal and external dealings. There are important criteria for implementing ethical practices in tourism organizations, including setting goals, establishing guidelines, implementing procedures, utilizing a reward system, and fostering a fair work environment. Ethical practices require leadership, employee commitment, and the promotion of trust and social responsibility within the organization. These practices

contribute to achieving excellence and success in the tourism market.

Based on the foregoing, we can define ethical practices as “a set of processes aimed at evaluating and assessing an organization’s ethical behaviours in its interactions with its internal and external environments, in a manner consistent with applicable ethical standards and conducive to achieving sustainable strategic success.”

3.2 Sustainable Tourism Development:

Al-Washahi et al. (2018, P19) defined it as “the integration that represents sound tourism planning of resources, while taking into account environmental conservation and ensuring that future generations benefit from them,” whereas (Al-Hamoud, 2020, P142) as “an activity that preserves the environment and achieves economic and social integration in a way that meets the needs of current tourists and local communities and ensures that future generations benefit,” while (Zahra et al., 2021, P94) that “it is development that takes place in accordance with predefined plans that take into account the region’s specific characteristics and seek to meet the current needs of tourists while ensuring that future generations benefit through the effective and rational use of the region’s resources, as well as the preservation of cultural identity and biodiversity.” In the same vein, Al-Zaini (2021, P839) views it as “an activity that preserves the environment, achieves economic and social integration, and improves the built environment.”

(Alfi, 2014) explained (2022, P5) that it is “a long-term development process based on comprehensive planning grounded in programs built on the concept of sustainability, which preserves and develops traditional tourist buildings while taking local architectural styles into account, thereby serving as a model for sustainable tourism development.” This attracts tourists with high levels of education and cultural sophistication, leading them to make repeat visits and extend their stays; consequently, in terms of quality, it is classified as qualitative tourism, not quantitative.” (Hattat et al., 2022, P59) stated that it is “a long-term plan extending from current generations to future generations in an integrated form that takes into account the achievement of all dimensions of sustainable development.” (Murabit et al., 2023, P857) continued. Naima (2023, P350) considered it an integrated “process” in which economic, social, and environmental integration is achieved. Its general principle is to meet the needs of tourists and host communities while safeguarding natural and cultural sites to ensure the benefit of future

generations.

(Bahia, 2023, P296) views it as “a process aimed at developing tourism in a manner consistent with environmental conservation within the framework of sustainable development, and establishing national plans to achieve sustainable ecotourism,” while (Suleiman et al., 2023, P70) noted that it is “an activity that protects the environment, achieves social, environmental, and economic integration, and is based on protecting, enhancing, and caring for the environmental and cultural resources of society.” It adopts positive behaviours in dealing with the environment. The application of environmental management and the use of technology aim to reduce the negative impacts of tourism on the environment and promote the adoption of environmentally friendly practices.

3.3 The importance of sustainable tourism development:

- Preservation of archaeological sites, buildings, and historic areas: This is achieved by maintaining these sites and operating within the carrying capacity of these historic and archaeological sites. (Akdo and Belivan, 2012, P79).
- Promoting sustainability and local community participation: This contributes to social and economic benefits for all residents living in tourist areas. Encouraging the role of the local community and its participation in decision-making related to tourism is an effective way to spread economic and social benefits to their local communities and motivate them to support and preserve the tourism sector. (Bouattia, Bouqzouh, 2014, P48).
- Ensuring tourist satisfaction: This is to ensure that tourists continue to visit the destination, as tourists can become ambassadors for the destination and a means of promoting it to others; thus, tourist satisfaction can influence the destination’s reputation and the number of tourists who visit it. (Bouattia, Bouqzouh, 2014, P48).
- Engaging stakeholders: by involving them in decision-making to select the appropriate approach toward tourism sustainability, as this will increase the chances of successfully implementing sustainable tourism development (Dmelo, 2015, P 76).
- Improving the balance of payments: Through sustainable tourism development, the inflow of foreign capital for investment in the tourism sector increases, and natural resources are optimally utilized by strengthening economic ties with other sectors in the

country. (Fatima et al., 2017, P 57)

- Creating jobs and addressing unemployment: By expanding the tourism industry and related projects, which leads to the creation of new jobs and a reduction in unemployment rates. Consequently, the income and well-being of society increase, and the growth rate of tourism spending rises. The tourism sector also contributes to job creation in related sectors. (Salah al-Din et al., 2018, P 110)
- Increasing profitable investment opportunities: The state can identify broad areas for investment in the tourism sector, thereby contributing to the optimal utilization of the sector's growth potential. This includes investing domestic and foreign capital in viable economic projects, which serves to enhance competition in the tourism sector and attract tourists through the use of the best technologies and equipment and the improvement of work methods. In this context, it is essential for the state to oversee the formulation of a comprehensive strategy that focuses on the role of the private sector in tourism development. (Daoud, 2020, P 154)
- Achieving balanced development across regions: This requires considering the positive impact that tourism development can achieve. Tourism development contributes to the distribution and establishment of new tourism projects across the country's various governorates, particularly given the presence of archaeological and cultural sites scattered throughout all regions. This means achieving balanced development across regions by creating job opportunities and improving the standard of living for the residents of these areas.
- Raising tourism awareness: Sustainable tourism development works to raise tourism awareness among citizens, which contributes significantly to the conservation of natural resources and accelerates the implementation of sustainable tourism development plans. (Al-Qarmouti, 2021, P 243)
- It provides additional financial resources to residents through a variety of projects and increases income sources for local communities through small-scale tourism activities, such as handicrafts and small shops (Mohammed Faraj, 2022, P 269).
- It works to preserve archaeological and heritage sites in a sustainable manner and to conserve biodiversity in the area to be developed. (Suleiman, Muhammad, et al., 2023, P 72)

3.4 Ethical Practices and Impact on Sustainable Tourism Development:

Ethical practices have a significant impact on sustainable tourism development. This is achieved by integrating ethical considerations into operations, with strategic leaders in organizations serving as role models for their staff, as well as holding regular meetings to reinforce this behaviour. Tourism organizations can contribute effectively to environmental conservation, support local communities, preserve their cultural heritage, and ensure long-term economic benefits. Ethical practices promote responsible behaviour; therefore, adopting ethical practices is essential for achieving sustainable tourism development to ensure that the positive impacts of tourism on the environment and society are realized.

4. Practical Aspects:

4.1 Analysis of Variables:

The results of the descriptive analysis revealed the “ethical practices” dimension. This dimension recorded an overall mean of (3.598) and a standard deviation of (0.863). The coefficient of variation for this dimension was recorded at (24.0). The agreement rate was 72.0%, while the disagreement rate was 28.0%. The sample’s responses generally indicate a strong tendency to agree on all questions related to this dimension. Managers at the Tourism Authority are committed to developing a reward system that promotes adherence to professional and ethical conduct,

honor employees who adhere to ethical behaviour, and encourage them to follow ethical practices that make them good role models for their colleagues. The book “Achievements of the Tourism Authority: 2023” also highlighted the ethical practices implemented by the Tourism Authority. The Tourism Authority’s commitment to society includes providing drug testing devices, modern ultrasound equipment, and cargo screening to prevent smuggling or the passage of materials that threaten national security. It also involves periodically clarifying ethical conduct standards, emphasizing and upholding such conduct, and providing workers with allowances. A 30% risk of losing their nominal salary after the Authority became a for-profit entity, and to identify problems and combat extortion, bribery, or other issues, the Authority has activated a complaints fund for employees and citizens, which is opened and reviewed only by the

Authority's president to prevent tampering, examine complaints, and take necessary action regarding them. The results also indicated that the highest score was recorded in the question regarding "finding evidence of government standards

"Ethical behaviour" scored an average of (3.843), indicating a good level with a standard deviation of (0.838). The coefficient of variation for this question was (21.8), with a 76.9% agreement rate and a 23.1% disagreement rate; this question ranked first in terms of relative importance. The lowest score was for the question regarding "holding regular meetings aimed at encouraging adherence to ethical behaviour," with a mean score of (3.416) and a good level with a standard deviation of (1.166). The coefficient of variation for this question was 34.1, with a 68.3% approval rate and a 31.7% disapproval rate, and this question ranked fourth in terms of relative importance. We can conclude from the above that ethical practices in tourism organizations aim to improve the behaviour of employees and strategic leaders, achieve organizational goals, and adhere to ethical standards in dealing with internal and external environments. There are important criteria for implementing ethical practices in tourism organizations, including emphasizing and adhering to the organization's code of ethics, as well as setting objectives, establishing guidelines, implementing procedures, and utilizing a reward system. Ethical practices require leadership, employee commitment, and the promotion of trust and social responsibility within the organization. These practices contribute to achieving excellence and success in the tourism market.

Table (3): descriptive statistics for the ethical practices dimension

Answer direction	Order of questions	Disagreement rate	Agreement rate	Coefficient of variation	standard deviation	Arithmetic mean	Paragraphs Managers at the Tourism Authority are keen to:	
I agree	1	23.1	76.9	21.8	0.838	3.843	Create a guide to demonstrate standards of ethical behavior	1
I agree	3	29.4	70.6	32.0	1.129	3.528	Developing a rewards system to enhance commitment to professional and ethical behavior	2
I agree	5	31.5	68.5	36.5	1.251	3.427	Honoring employees who are committed to ethical behavior	3
I agree	2	24.5	75.5	25.8	0.974	3.775	Carrying out ethical practices that make them a good role model for those working with them	4
I agree	4	31.7	68.3	34.1	1.166	3.416	Holding periodic meetings that seek to encourage commitment to ethical behavior	5
		28.0	72.0	24.0	0.863	3.598	The general environment	

Source: Prepared by the researcher based on the outputs of the SPSS V.28 program.

4.2 Analysis of the Dimensions of Sustainable Tourism Development Collectively:

As for the overall aspect, the sustainable tourism development variable achieved an arithmetic mean of (3.760), which is a good level, with a standard deviation of (0.732) and a coefficient of variation of (19.5), The agreement rate for this dimension was 75.2%, while the disagreement rate was 24.8%, indicating that the sample's responses were not disparate and affirming the importance of the sustainable tourism development variable. The process of regional development begins with a comprehensive scientific study of the current situation in the target region, including economic, social, and environmental aspects. A development strategy is formulated based on this study, with a focus on achieving a balance between meeting the needs of tourists and conserving natural resources.

This strategy will be implemented through a series of plans and projects, with a focus on strengthening tourism infrastructure and improving the services available in the region. Progress is monitored and results are evaluated regularly to ensure the continuity of development and the achievement of sustainable benefits for the local community. This process is reinforced through continuous communication and interaction with members of the local community and stakeholders, as their needs and feedback are heard and incorporated into the decision-making process. We also collaborate with local and international partners to share expertise and resources and achieve development goals more effectively. These joint efforts aim to achieve sustainable growth and economic and social development, enhance the well-being of local residents in the target area, and improve their quality of life.

The table below provides a summary of the dimensions of the sustainable tourism development variable as follows:

*The results showed that the highest overall arithmetic mean was in the "environmental dimension," where it reached 3.811 This was at a good level with a standard deviation of (0.855) and a coefficient of variation of (22.4), where the agreement rate for this dimension was (76.2%), while the disagreement rate was (23.8%). The percentage was 23.8%, with this dimension ranking second in terms of relative importance among the dimensions of the sustainable tourism development variable. The results indicate that the Authority seeks to preserve the environment and mitigate

the negative impacts of tourism activities through the optimal use of environmental resources within the tourism community. This dimension is considered one of the most important in sustainable tourism development by promoting a culture of environmental protection through the enforcement of relevant laws and the implementation of regulatory measures for tourism facilities to apply standards that contribute to reducing environmental problems.

*The results indicated that the lowest overall arithmetic mean was recorded in the (social) dimension, where it reached (3.679), which was at a good level with a standard deviation of (0.860) and a coefficient of variation of (23.4). The agreement rate for this dimension was (73.6%), while the disagreement rate was (26.4%). This dimension ranked third in terms of relative importance among the dimensions of the sustainable tourism development variable. The results indicate that the Authority seeks to control and mitigate the negative impacts of tourism on the community, preserve the heritage and culture of that community, and involve it in planning. Implementing sustainable tourism development initiatives and encouraging tourism entrepreneurs.

Investing in citizens' input regarding the planning and implementation of their projects, as well as preserving the indigenous cultural heritage, customs, and traditions of local communities to sustain tourism

table (4) : dimensions of the sustainable tourism development variable

Dimensional arrangement	Disagreement rate	Agreement rate	Coefficient of variation	standard deviation	Arithmetic mean	Dimensions of the sustainable tourism development variable	
1	24.2	75.8	18.9	0.717	3.791	Economic dimension	1
2	23.8	76.2	22.4	0.855	3.811	Environmental dimension	2
3	26.4	73.6	23.4	0.860	3.679	Social dimension	3
	24.8	75.2	19.5	0.732	3.760	Sustainable tourism development	

Source: Prepared by the researcher based on the outputs of the SPSS V.25 program.

4.3 Testing the Research Hypothesis:

There is a statistically significant effect of the ethical practices dimension on sustainable tourism development

$$\hat{Y} = 1.435 + 0.646 (X)$$

The following table reveals the F-value obtained for the ethical

practices dimension in sustainable tourism development, which was recorded as (119.959). This is greater than the F-value specified in the table, which is (3.95); therefore, we accept the hypothesis (that there is a statistically significant effect of the dimension of ethical practices in sustainable tourism development). The result indicates that the more the authority focuses on processes aimed at evaluating and assessing the organization's ethical behaviours in its dealings with the internal and external environment in a manner consistent with established ethical standards that lead to sustainable strategic success—and develops a guide to clarify ethical behaviour standards, and developing a reward system that promotes commitment through professional and ethical behaviour.

The more effective this will be in achieving sustainable tourism development. The correlation coefficient (R) between the ethical practices dimension and sustainable tourism development was (0.761), indicating a relationship between them. The value of (Adj (R^2)) shows that the ethical practices dimension explains (57%) of the variables affecting sustainable tourism development. The t-value derived for β was 10.953. This is greater than the critical t-value of 1.990, indicating that β is statistically significant, with an effect size of 1.161 at a high level. It is also evident from the value of (β) that an increase in the dimension of ethical practices by one unit will lead to a (64%) increase in sustainable tourism development.

Table (5): analyzing the impact of ethical practices in sustainable tourism development

the decision	P	Effect size	(t)	(F)	Adj (R2)	(R2)	(R)	Independent dimension			Sustainable tourism development
Accept the alternative hypothesis	0.000	1.161	10.953	119.959	0.575	0.580	0.761	1.435	(α)	Ethical practices	
		big						0.646	(β)		
Tabular (F) value = 3.95 /// Tabular (t) value = 1.990 /// Sample size = 89											

Source: Prepared by the researcher based on the outputs of the SPSS V.25 program.

5. Conclusions:

There is a correlation between ethical practices and sustainable tourism development, The study showed that the Tourism Authority seeks to promote ethical practices by periodically clarifying standards of ethical conduct and emphasizing the importance of ethical behavior and adherence to these standards.

There is a clear focus and strong commitment regarding the economic dimension, as the Tourism Authority's strategic leadership aims for the tourism sector (public, mixed, and private) to make a significant and clear contribution to the gross domestic product and to operate within a strategic framework that seeks to make tourism a development activity that generates income and job opportunities.

The research revealed a good level of interest regarding the environmental dimension, as the strategic leadership at the Tourism Authority has worked to prioritize the environmental dimension and promote environmental awareness among stakeholders.

The research found that strategic leaders at the Iraqi Tourism Authority demonstrated their commitment to the social dimension, though to a lesser extent than the other dimensions.

6. Recommendations:

Increase focus on ethical practices to promote them among employees and strategic leaders, and address them in a manner consistent with the internal and external environment through the following mechanisms:

- *Conduct a comprehensive assessment of current ethical practices within the Iraqi Tourism Board to identify strengths, weaknesses, opportunities, and threats.*
- *Develop policies and procedures that emphasize the importance of ethical practices and ensure their alignment with the Authority's vision and strategies.*
- *Provide training and workshops for leaders within the Authority to raise awareness of the importance of ethical practices and strengthen capabilities in this area.*
- *Strengthen incentive and reward systems to encourage leaders to adopt and apply ethical practices in their work.*
- *Strengthen mechanisms for monitoring and evaluating the*

implementation of ethical practices within the Authority and take the necessary measures to improve them.

- *Strengthen communication and interaction with external parties to ensure that ethical practices align with international standards and requirements.*

We recommend that the Iraqi Tourism Authority prioritize the economic aspect by encouraging sustainable investments in the tourism sector through the following:

- *Establishing platforms for communication and interaction with local and international investors to inform them of investment opportunities in the tourism sector and encourage them to pursue sustainable investment.*
- *Holding conferences and workshops to showcase available investment opportunities and exchange expertise in the field of sustainable tourism.*
- *Developing incentive programs for investors, such as offering financial or tax incentives for sustainable investments in tourism.*
- *Compile lists of tourism projects available for investment and provide comprehensive information on each project.*
- *Provide technical and advisory support to investors interested in investing in the sustainable tourism sector.*
- *Collaborate with relevant authorities to exchange expertise and knowledge on best practices for attracting sustainable investments.*
- *Organizing visits for potential investors to gain firsthand knowledge of available investment opportunities and tourism infrastructure, such as participating in specialized international conferences on sustainable investment.*

Increasing focus on the social dimension and working to involve the local community in the planning and implementation of tourism development processes through the following mechanisms:

- *Conducting opinion polls and surveys to measure the local community's satisfaction with ongoing tourism operations.*
- *Holding consultative sessions with various local community stakeholders, including local residents, associations, and civil*

society organizations, to foster communication and exchange ideas.

- Organizing workshops and educational sessions to raise community awareness of the importance of sustainable tourism development and their role in achieving it.
- Strengthening communication with local media to raise awareness of the importance of sustainable tourism development and the community's role in achieving it.
- Organizing awareness and educational campaigns for the community on the importance of sustainable tourism and their role in preserving cultural and environmental heritage.
- Increasing focus on mechanisms to integrate community members, particularly those with special needs, into tourism plans and providing suitable employment opportunities for them.

Increase focus on the environmental dimension of sustainable tourism development by:

- Organizing dialogue sessions with leaders to discuss the importance of environmental protection and its integration into tourism development strategies.
- Encouraging the development of policies and procedures within the Iraqi Tourism Authority that ensure environmental conservation and sustainability in the tourism sector.
- Encouraging cooperation with local and international environmental organizations to exchange knowledge and expertise in the field of environmental protection.
- Increasing focus on establishing awareness programs with the private sector and local communities to promote awareness of the importance of the environmental dimension in sustainable tourism development.
- Organize workshops and training courses for leaders at the Iraqi Tourism Board on how to incorporate the environmental dimension into their strategies and apply best practices.
- Develop a plan to address the environmental dimension and establish a mechanism to monitor and evaluate the implementation of environmental strategies in sustainable tourism development, and provide recommendations to improve performance.

7. References:

- Rami Abdel Aziz Mahmoud Sammour, (2022), The Role of Strategic Leadership in Achieving Job Satisfaction (Field Study in the Gaza Municipality), Master's Thesis in Leadership and Management at Al-Aqsa University Gaza, Deanship of Postgraduate Studies, College of Administration and Finance, Specialization in Leadership and Management
- Al-Alfi, Souad Zaki, (2022), The Role of Media in Sustainable Tourism Development, Cairo Journal of Social Service, Issue 35, Egypt
- Al-Hamoud, Bakr Abdel Salam Mahmoud, Badr El-Din, Rania Muhammad Bahaa El-Din, and others, (2020), Employing digital technology in achieving sustainable tourism development by applying it to tourism companies in the city of Baghdad, Mansoura University Journal, College of Tourism and Hotels, No. 8, Egypt
- Al-Zaini, Ahmed Farouk Muhammad, (2021), The reality of sustainable tourism development in light of the Corona pandemic, Journal of the Faculty of Sharia and Law in Tanta, Issue 36, Egypt
- Al-Sheikh, Hatat, and Al-Dawi Al-Sheikh, (2022), Achieving dimensions of sustainable development in institutions in the Algerian tourism sector - a study of a sample of institutions in the Algerian tourism sector, Algerian Institutions Performance Journal (ABPR), Volume: 11, Issue 1, Algeria.
- Al-Ammar, Nawras Majeed Mujhid, and Al-Khafaji, Amir Abbas Jabbar, (2023), The Impact of Strategic Leadership Practices on Administrative Empowerment - An Analytical Study of the Opinions of a Sample of Leaders in the General Directorate of Education in Babylon, Journal of the College of Administration and Economics for Economic, Administrative and Financial Studies, Volume 15 , Issue 3, Iraq
- Al-Washahy, Mufidah Hassan, Salama, Asmaa Saeed, (2018), Sustainable tourism development for the Qasr Qarun and Qasr Al-Banat areas in Fayoum Governorate / Ibshway Center, Journal of the Association of Arab Universities for Tourism and Hospitality, Volume 15, Egypt
- Bin Daoud, Sufyan (2020), Green practices in the hotel sector as a way to achieve sustainable tourism development - a case study of the "ibis" hotel, Algiers Airport, Journal of Business Administration and Economic Studies, Volume 6, Issue 1, Algeria

- Ben Shallat Mustafa, and Wali Fatima, (2019), Models of Tourism Strategies to Achieve Sustainable Development, Annals of Bashar University of Economic Sciences, Volume: 06, Issue 2, Algeria.
- Bahia, Hawadif, (2023), Sustainable Tourism Development and Its Dimensions in Algerian Law, Journal of Law and Society, Volume: 11, Issue: 1, Algeria
- Bouaita, Younes, and Bouqzouh, Radwan, (2014), developing tourist facilities as a requirement for achieving sustainable tourism development, a case study of the state of Jijel, a master's thesis at the University of Jijel, Faculty of Economic, Commercial and Management Sciences, Department of Management Sciences - Algeria.
- Hussein Ali Kazem, Hadeel Qasim Aliwi (2022), The role of strategic leadership as a tool for enhancing organizational creativity, exploratory study, Journal of Sustainable Studies, Year 4, Volume 4, Issue 4, Iraq
- Khadr, Shiraz Muhammad (2022), Leadership and Administrative Development: Arabization of the Academy House for Printing, Publishing and Distribution team, Academy House for Printing, Publishing and Distribution, first edition - London - United Kingdom
- Zahra, Abbas, and Najwa, Ben Aouida, (2021), Eco-hotels as one of the options for achieving sustainable tourism development, Journal of Economics and Sustainable Development, Volume: 4, Issue 1, Algeria.
- Soliman, Justina Razzaq, Hamed, Basem Muhammad and others, (2023), The impact of adopting a circular economy on achieving sustainable tourism development in Egyptian tourist destinations, Journal of the Association of Arab Universities for Tourism and Hospitality, Volume 24, Number 2, Egypt
- Salah El-Din, Shareet, and Malika, Najai, (2018), Opportunities and Challenges of Sustainable Tourism Development in Algeria, Journal of Business Research and Studies, Fourth Issue, Egypt.
- Sweiss, Muhammad Ibrahim, and Al-Qabaj, Ihab Samir, 2021, The role of strategic leadership in enhancing institutional performance in commercial banks in the West Bank, Arab Journal of Management, Volume 41, Issue 4, Egypt 1
- Othman Ibrahim Ahmed Al-Khafaji, Wissam Muwafaq Muhammad Saleh Al-Qazzaz, (2023), The role of strategic leadership in enhancing the quality of educational service, a field

study in the Iraqi Ministry of Education, Journal of Educational Studies, Issue 61, Iraq

- Qaiqab, Fatima Muhammad Maqbool, Abd al-Aziz Abd al-Hadi al-Amiri, (2023), Strategic Leadership and its Role in Achieving Organizational Justice in Yemeni Private Universities from the Point of View of Academic and Administrative Leaders, Journal of Educational and Psychological Sciences (JEPS). Vol 7, Issue 11, Europe
- Mohsen, Thamer, and Youssef, Bahi, (2020), The role of cultural tourism in achieving sustainable development - Oued Souf State is a model, Forum Journal for Economic Studies and Research, Volume 4, Issue 2, Algeria.
- Mohieddin, Ali Mohsen Ali, and Al-Amiri, Abdo Ahmed Ali, (2023), The role of strategic leadership in achieving competitive advantage, "A field study in private hospitals in the capital, Sana'a," Sana'a University Journal of Human Sciences, Volume 4, Number 1, Yemen.
- Murabit, Bilal, Zeinab Bouchalkha, (2023), Digital Cultural Heritage and its Impact on Sustainable Tourism Development, Al-Manhal Economic Journal, Volume 6, Issue 1, Algeria
- Naima, Chalabi, (2023), The importance of tourism investment in Algeria within the sustainable tourism development strategy during the period (2008-2020), Economic Additions Magazine, Volume 7, Issue 1, Algeria.
- Akdu U.A. & Pehlivan N. (2012), Social participation in sustainable tourism development, Gumushane University, Gümüşhane, Turkey
- Dmello Carmelita A .(2015), Managing tourism development in goa through sustainable tourism, A thesis submitted for the award of the degree of doctor of philosophy , department of commerce university Taleigov Plateau.