SEMIOTICA **PP**-66-87
Volume: 00 /**Numéro**: 00 **P-ISSN** 2992-2232 **E-ISSN**: 3088-8247

The Impact of Strategic Leadership Practices on the Dimension of Balanced Regulatory Oversight in Sustainable Tourism Development: An Analytical Study at the Tourism Authority

L'influence des pratiques de gestion stratégique sur la dimension de contrôle organisationnel équilibré dans le développement touristique durable : une étude analytique au sein de l'Office du tourisme

Basem Mohammed Yassin Al-Shukri [1]
University of Al-Mustansiriya/ Ira
basim1991@uomustansiriyah.edu.iq
Professor Dina Hamed Jamal[2]
University of Al-Mustansiriya/ Iraq
tree.sh2007@uomustansiriyah.edu.iq

Received: 20/05/2026 **Accepted:** 30/05/2026 **Published:** 26/06/2026

Abstract: This study, entitled The Impact of Strategic Leadership Practices on the Dimension of Balanced Regulatory in Sustainable Tourism Development: An Analytical Study at the Iraqi Tourism Board, aims to examine the relationship and impact Dimension of Balanced Regulatory Oversight on sustainable tourism development through its economic, social, and environmental aspects. The study adopted a survey approach targeting managers at the Iraqi Tourism Board, including Directors General, Heads of Departments, and Division Heads. A total of 103 respondents participated in the study, and personal interviews were conducted to strengthen the accuracy of the findings. Statistical analysis revealed a significant correlation and causal relationship between balanced organizational control and sustainable tourism development. The study concluded with several recommendations, most notably the need to develop strategic control systems across departments and integrate sustainable development concepts into the overall strategy of the Iraqi Tourism Board to ensure effective and sustainable implementation.
Keywords: Balanced Regulatory Oversight – Sustainable Tourism Development – Strategic Leadership – Economic Dimension – Environmental Dimension
Résumé: Cette étude, intitulée L'impact des pratiques du leadership stratégique sur les dimensions du tableau de bord équilibré dans le développement du tourisme durable : étude analytique au sein de l'Office du tourisme irakien, vise à examiner la relation et l'influence des dimensions du tableau de bord équilibré sur le développement du tourisme durable à travers ses dimensions économique, sociale et environnementale. L'étude a adopté une approche par enquête auprès des dirigeants de l'Office du tourisme irakien, notamment les directeurs généraux, chefs de départements et chefs de divisions. L'échantillon comprenait 103 répondants, et des entretiens personnels ont été menés afin de renforcer les résultats. Les analyses statistiques ont révélé l'existence d'une relation causale et corrélative entre le contrôle organisationnel équilibré et le développement durable du tourisme. L'étude recommande le développement des systèmes de contrôle stratégique et l'intégration du concept de développement durable dans la stratégie générale de l'Office du tourisme irakien.
Mots-clés : Tableau de bord équilibré – Développement du tourisme durable – Leadership stratégique – Dimension économique – Dimension environnementale

* Basem Mohammed Yassin Al-Shukri, **Email**: basim1991@uomustansiriyah.edu.iq

- **Introduction:**

Tourism has become a vital global industry that contributes significantly to economic, social and environmental development. However, the rapid growth of tourism also presents significant challenges, such as negative environmental impacts and social and cultural pressures. To mitigate these challenges and promote sustainable tourism development, there is an urgent need for effective strategic leadership practices, the most important of which is balanced regulatory oversight, which enables leaders in tourism organisations to develop and implement more effective policies and strategies to achieve sustainable tourism development.
This research is an extract from an unpublished Master's thesis entitled 'Strategic Leadership and its Impact on Sustainable Tourism Development – An Exploratory Study of the Views of a Sample of Managers at the Iraqi Tourism Board'.
The study is divided into three sections:
- Section 1: Research methodology
- Section 2: Theoretical framework
- Section 3: Practical application
followed by a set of conclusions and recommendations, and a list of key sources and references

1. Chapter One: Methodological Aspects of the Research

1.1 Research Problem:

The tourism sector in Iraq has witnessed some notable development in recent years, with sustainable tourism development considered one of the key factors in strengthening this vital sector and enabling it to reach its full potential; Economic, social and environmental reliance on this sector depends on its sustainable development, which cannot be achieved without strategic leadership to implement plans through balanced regulatory oversight. Based on the above, we can formulate the research question as follows: What is the impact of balanced regulatory oversight on sustainable tourism development?

1.2 Significance of the research:

The significance of the present research stems from the importance of the sector in which it is applied, namely the tourism sector (Iraqi Tourism Board). The significance of the research can be summarised as follows:
- To clarify the theoretical knowledge base for the variables under study (balanced regulatory oversight, sustainable tourism development)

- To draw the attention of the Tourism Authority's leadership to the importance of balanced regulatory oversight and its role in achieving the sustainable tourism development that the Authority's senior management is seeking to achieve.

- To utilise the findings and recommendations of the research to be conducted.

3.1 Research Objectives:

It is clear that any research is based on an objective it seeks to achieve; accordingly, our current research aims to:
- Determine the extent to which the dimension of balanced regulatory oversight is present in the organisation under study
- To determine the extent to which the combined dimensions of sustainable tourism development (environmental, economic and social dimensions) are present in the organisation under study

- To determine the impact of the balanced regulatory oversight dimension on the combined dimensions of sustainable tourism development (environmental, economic and social dimensions) in the organisation under study

4-1 Research Hypotheses:
A research hypothesis is a key concept that guides the researcher towards their objective and directs them in data collection and analysis. A research hypothesis is defined as a preliminary assumption that is tested and analysed during the research process with the aim of confirming or refuting its validity. On this basis, we can define the research hypothesis as follows:
H0: There is a statistically significant correlation and effect between the dimension of balanced regulatory control and sustainable tourism development.

H1: There is no statistically significant correlation and effect between the dimension of balanced regulatory control and sustainable tourism development.

5.1 Research Design:

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

6.1 Scope of the Study:
The scope of the study can be outlined as follows:

1. Geographical scope: The geographical scope was limited to the Iraqi Tourism Authority.

2. Demographic scope: The demographic scope of the study included general managers, department heads and section heads.

7.1 Research Population and Sample:

Description of the research population:
The research population represents all elements of the problem to be studied; the appropriate selection of the research population contributes significantly to the testing of hypotheses and the validity of the results. The researcher selected the Iraqi Tourism Authority for the practical application of the research. After reviewing the Authority's records, which included lists of the population, as well as its organisational structures, the research population was defined and the Authority's other records regarding achievements and details were examined. Consequently, the researcher distributed 103 questionnaires to members of the Authority (the first target group) comprising the General Manager, Department Managers and Division Heads. The researcher received 98 questionnaires, of which 5 were not returned and 9 were excluded as they were unsuitable for statistical analysis; the research sample thus comprised 89 questionnaires, as shown in the following table:

Table (1) Number of forms distributed, returned, not returned, valid and invalid:

Number of questionnaires statistically analysed	Number of questionnaires unsuitable for analysis	Number of questionnaires received	Number of questionnaires not returned	Number of questionnaires distributed
89	9	98	5	**103**

Source: Compiled and produced by the researche

Table 2: Distribution of statistically analysed questionnaires by position within the Iraqi Tourism Board

%3.4	**3**	General Manager
%20.1	18	Head of Department
%76.5	68	Head of Section
%100	89	Total

Source: Compiled by the researcher

8.1 Reasons for selecting the Iraqi Tourism Board as the research site for the practical component:

There are several reasons why the researcher chose the Iraqi Tourism Board as the field of research, including:

The selection of the research sample (General Manager, Head of Department and Division Manager) is due to the nature and scope of the research variables, which require answers from the above sample, as they are closest to the decision-making process.

- The Iraqi Tourism Board holds numerous administrative positions responsible for applying leadership principles and implementing strategies.

- The nature and objectives of the research align with the Iraqi Tourism Board

due to the important role it plays in promoting and guiding sustainable tourism.

The challenges faced by the Board, which it has turned into tangible successes, albeit modest ones, include transforming the Iraqi Tourism Board from a loss-making organisation into a profitable one. This success in managing challenges and turning them into achievements within the internal environment requires us to support the Board in achieving success and extending this to the external environment to achieve sustainable tourism development.

1- Study	Dong Van , et.al ,2020
Title	**Factors Affecting Sustainable Tourism Development in Ba Ria-Vung Tau, Vietnam**
Location of the study	In Ba Ria-Vung Tau, Vietnam
Sample size	A survey of 550 domestic and foreign tourists visiting Ba

	Ria-Vung Tau
Aim of the study	Identifying the factors that have the greatest impact on sustainable tourism development.
Key findings of the study	The research findings revealed that there are four factors that significantly influence the development of sustainable tourism in Ba Ria-Vung Tau. These factors are: the community, the environment, tourism products and services, and tourism facilities.
Key recommendations of the study	Governments and local authorities must pay greater attention to this issue and take appropriate measures to improve social conditions. They must also raise local residents' awareness of environmental resources and conservation, and educate them about environmental pollution.
Similarities with the current study	Both studies used a questionnaire as a method of gathering data
Differences from the current study	The study mentioned above differed in that it was conducted in a different setting; furthermore, whilst that study focused on tourists, our current study focused on senior officials at the Iraqi Tourism Board.
2-Study	Al-Mouji, 2021
Title	The role of green training in achieving sustainable tourism development
Location of the study	Egyptian Ministry of Tourism
Sample size	68 people, including tourism experts, managers and staff
Aim of the study	The study aimed to highlight the importance of green training in enhancing the efficiency of staff at the Ministry of Tourism, given that it is one of the key issues currently being discussed on the international stage.
Key findings of the study	The study concluded that the main obstacles to green training are the shortage of training rooms, as well as a lack of sufficient information about green training among staff at the Ministry of Tourism, a lack of understanding of how it is implemented, and a lack of awareness regarding the importance of replacing traditional training with green training.
Key recommendations of the	The study recommended that green training courses be provided for both existing and new staff to equip those with the necessary professional skills to take on green

study	leadership roles whilst maintaining sustainability.
Similarities with the current study	The use of the two studies to examine sustainable tourism development as a dependent variable, as well as the use of a questionnaire as a method of data collection
Differences from the current study	- Differences in the study setting and sample size - The current study differs in its other variables

2. Section Two: The Conceptual Framework of the Study:

2.1 Balanced Organisational Control:

This consists of a set of formal, data-driven procedures used by the strategic leader to maintain patterns of organisational activity, as well as to alter them where necessary. Organisational control contributes to adapting to changes in the surrounding environment (Siham, 2015, p. 172), by directing work in ways that aim to achieve the organisation's objectives. It is worth noting that such control must be characterised by flexibility, adaptability and continuity in identifying and addressing problems, with the aim of fostering self-regulation among employees (Saleh, 2021, p. 152). Organisational control also aims to verify that performance is in line with clear and specific objectives and standards, by measuring actual success in achieving the specified objectives and standards to ensure accurate evaluation (Al-Azmi, 2021, p. 134). argue that organisational control is part of the strategy implementation process within organisations (Marzouki, 2022, p. 24). It is a vital process for ensuring that the organisation achieves its defined objectives and attains competitive advantage. Organisational control is defined as a set of formal and informal procedures used by leaders to change or maintain patterns of organisational activity. These control systems help strategic leaders demonstrate the value of the strategy to stakeholders and support the process of strategic change. Furthermore, it is the appropriate method for implementing decisions and ensuring they proceed as planned to achieve objectives, whilst ensuring that employees' behaviour aligns with the achievement of those planned objectives (Al-Raqab, 2022, p. 70) (Fadhil, 2023, p. 152). argue that it helps strategic leaders in organisations to build trust, promote and support strategic change, and highlight the strategic value to stakeholders. (Muhiddin, 2023, p. 489) view that the capability of an effective leader is demonstrated by their ability to balance financial control and strategic control to achieve what they term the organisation's strategic intent. Balanced organisational control is divided into two main parts: strategic control and financial control.

1 - Strategic Control:

The importance of strategic control for strategic leaders lies in measuring the organisation's efficiency, identifying and addressing imbalances, as well as anticipating, avoiding and managing potential errors and obstacles. (Boutaleb, 2022, p. 151)Strategic control is a type of organisational control and one of the core functions of strategic leadership in organisations. Through it, organisations achieve their objectives and monitor and measure the efficiency and effectiveness of the administrative apparatus in its use of human resources, whilst verifying the extent to which the various efforts of staff and units within the organisation align with the achievement of strategic objectives. It is here that a successful leader who seeks to achieve their organisation's strategic purpose distinguishes themselves. (Rahmoun, 2023, p. 188)It is also a process characterised by continuity and renewal for the purpose of continuous evaluation and correction) (Abdel Moneim, 2019, p. 175)

Ded for the purpose of continuous evaluation and correction

2- Financial control:

This type of control focuses on short-term financial outcomes; therefore, the focus on financial control is often through short-term, risk-averse management decisions, as financial outcomes may be directly affected by events beyond the direct control of the leader. (Al-Shimali, 2017) Successful strategic leaders strive to strike a balance between strategic control and financial control; that is, they do not neglect financial control in order to achieve positive returns in the long term (Al-Farhad, 2020, p. 30) Consequently, the researcher believes that financial control is evident in a leader's ability to handle and correctly analyse environmental data to avoid risks that may arise as a result of errors during implementation.

To implement the control process, there are three fundamental steps, as outlined by (Al-Khatib, 2020, p. 43) in each of the following:

a. Setting performance standards: Performance levels and standards are established for individuals, departments, management and the organisation as a whole. These standards serve as objective benchmarks used to measure actual results. They take the form of specific achievement targets.

Measuring performance and analysing the causes of deviations: In this step, actual performance is compared with planned performance in accordance with the pre-defined objective standards. The type and nature of any deviations that arise are identified.

Correcting deviations: Deviations are identified through the performance measurement process, and attempts are then made to take the necessary corrective actions. These actions focus on addressing errors and problems, particularly in the case of undesirable deviations. However, sometimes deviations may be positive, meaning that actual performance is higher than planned

performance. In this case, management must assess whether the positive deviations are due to inaccuracies in setting standards or are the result of effective performance by individuals.
From the above, we conclude that striking a balance between strategic and financial control contributes to achieving positive returns in the long term. This requires the implementation of a balanced control system aimed at achieving the organisation's objectives, which encompasses both strategic and financial control. Strategic control is an essential part of the strategy implementation process in organisations, as it helps build trust and support strategic change. Financial control, on the other hand, focuses on short-term financial outcomes and seeks to maintain financial stability and manage financial risks. Control and balance are achieved by setting control standards, measuring performance and correcting deviations. These are fundamental steps in the organisational control process. Strategic leaders enhance their success by analysing data and making appropriate, well-considered decisions. They aim to achieve specific objectives and standards and ensure that employee behaviour aligns with the achievement of those objectives. Striking a balance between strategic and financial control is a major challenge for strategic leaders in achieving the organisation's strategic intent.
Based on the above, balanced regulatory oversight can be defined as (the ability of tourism organisations to achieve balanced oversight that seeks to identify and address organisational shortcomings by monitoring actual performance against required performance and utilising modern methods of assessment and evaluation).

2.2 Sustainable tourism development:

Tourism plays a vital role in the economy; it is the fastest-growing sector in the world in the 21st century; However, this growth has not been without its problems, as it has brought with it significant environmental issues, including environmental crises and disasters that have had a negative impact on life on Earth, such as biodiversity loss, climate change, excessive energy consumption, and the depletion of natural resources as a result of their irrational use (Tawfiq, 2022, p. 3) These issues must be addressed and resolved in order to achieve sustainability in the short and long term (Muhanna, 2006, p. 15) through sustainable tourism development, which is one of the fundamental concepts in tourism. (Hanza, 2018, p. 34) referred to it as "a positive and important approach to reducing the pressures arising from interactions between tourist sites, tourists, the environment and host communities". This approach also encompasses various programmes that seek to achieve the continuous and balanced expansion of tourism resources, and to enhance quality and rationalise productivity across various tourism services. Its main objective is to provide sustainable and secure livelihoods that minimise resource depletion, environmental degradation and social imbalance (Salama & Al-Washahi, 2018, p. 4). Sustainable tourism development also has a significant impact on the formulation of policies and strategies to support the sustainability of tourism resources and communities, and has It is a field of study that integrates the various factors explaining how a tourist destination develops, including

economic, social, cultural and environmental factors, as well as marketing and the role of place image in shaping identity

The importance of sustainable tourism development lies in the following:

• Preserving archaeological sites, buildings and historic areas: This is achieved by taking care of these sites and operating within the carrying capacity of such historic and archaeological sites. (Akdu, 2012, p. 79)

• Promoting sustainability and community participation: This contributes to achieving social and economic benefits for all residents living in tourist areas. Encouraging the role of the local community and its participation in decision-making regarding tourism is an effective means of spreading economic and social benefits to their communities and motivating them to support and sustain the tourism sector. (Bouaita, 2014, p. 48)

• Ensuring tourist satisfaction: This is to ensure that tourists continue to visit the tourist site, as tourists can become ambassadors for the site and a means of promoting it to others; consequently, tourist satisfaction can influence the site's reputation and the number of tourists visiting it. (Bouaita, 2014, p. 48)

• Engaging stakeholders: This is achieved by involving them in the decision-making process regarding the appropriate approach to sustainable tourism, as this will increase the likelihood of the successful implementation of sustainable tourism development (Dmello, 2015, p. 76)

The objectives of tourism development can be summarised as follows:

• Increasing the average daily expenditure by tourists can contribute positively to addressing social and economic issues (Saadi, 2018, p. 87)

• Ensuring the optimal use of environmental resources, including striking a balance between the protection of natural resources and economic needs and considerations. This requires the efficient use of environmental resources for tourism, for example, water, land and energy, particularly in areas characterised by scarcity (Ducle, 2016, p. 53)

• Increasing the use of domestic goods and services with the aim of promoting and enhancing the country's products and culture; by increasing interest in local products, society strengthens its national industry and supports local businesses and enterprises, Furthermore, the use of these products provides employment opportunities for the local population and stimulates economic growth in the community, enhancing its image in the global market; consequently, this will help attract tourists. (Al-Said, 2018, p. 260)

• Achieving equity among members of the same generation and across different generations, and ensuring their rights to benefit from natural resources and the income derived from them (Ain Souia, 2018, p. 239)

• Enhancing environmental awareness among tourists, those working in the tourism sector, and local communities by educating them about environmental issues and the importance of protecting the environment. This is achieved by providing information and raising awareness

about the risks of pollution and environmental destruction, as well as introducing them to best environmental practices that can be followed in daily life and within the tourism sector. By increasing environmental awareness, the behaviour of tourists and those working in the tourism sector can be improved, and their role in protecting and conserving the environment can be strengthened. (Abdel Moneim T. A.-M., 2019, p. 106)

3- Section Three: The Practical Aspect of the Study

1.3 Analysis of the Balanced Regulatory Control Dimension

The results of the descriptive analysis of the balanced regulatory control dimension revealed that this dimension had an overall arithmetic mean of (3.858) and a standard deviation of (0.731). The coefficient of variation for this dimension was recorded as (18.9). The percentage of agreement was (77.2%), whilst the percentage of disagreement was (22.8%). It is clear from the sample's responses that, in general, they tend towards agreement at a good level on all questions relating to this dimension. Managers at the Tourism Authority strive to ensure compliance and periodically assess actual performance against required performance, whilst fostering the principle of self-monitoring among staff. They also aim to improve performance based on the results of the organisational monitoring process. Furthermore, the Authority works to clarify the performance criteria used in evaluating staff, having implemented a regular staff appraisal process to identify and address weaknesses.

The book 'Achievements of the Tourism Authority: 2023' states that three studies were prepared on the financial performance of the Authority's departments and divisions, and quarterly reports were also prepared to monitor the implementation of the Authority's 2022 work plan, in addition to conducting fourteen periodic and unannounced field visits to tourism departments in Iraqi governorates. This had (regulatory oversight) positively on the overall supervision of tourism organisations, leading to improved performance. This resulted in the monitoring of the granting of professional licences and the renewal of licences for tourism facilities, with the total number of licensed tourism facilities reaching 2,768, including hotels, cafés, halls and others It granted 978 special licences to travel and tourism companies and assessed them, and carried out 1,136 inspection visits to monitor and evaluate the standard of services provided by travel and tourism companies and car hire agencies.

It also increased the number of inspection visits to tourist facilities, reaching 3,222 inspection visits, and closed 251 facilities not authorised by the Tourism Authority.

In an interview with the Head of the Audit and Monitoring Department, she noted that failure within the Ministry of Planning leads to the failure of all other ministries, as well as the failure to establish the correct criteria for filling leadership positions, and that the approach to diagnosing issues and the bureaucracy followed by some leaders are a major cause of organisational failure. The results indicated that the highest score recorded in this dimension

was for the question relating to 'periodically evaluating actual performance against required performance', with a mean score of (3.978).

It scored well, with a correlation coefficient of 0.839. The coefficient of variation for this question was 21.1, with 79.6% agreeing and 20.5% disagreeing, This question ranked first in terms of relative importance, whilst the lowest score was for the question concerning 'the use of modern methods in the regulatory oversight process', with a mean score of (3.730), a good level of agreement and a standard deviation of (1.074). The coefficient of variation for this question was 28.8, with a percentage of agreement of 74.6% and a percentage of disagreement of 25.4%. This question ranked fifth in terms of relative importance. From the above, we conclude that achieving a balance between strategic and financial control contributes to positive returns in the long term. This requires the application of balanced regulatory control aimed at achieving the organisation's objectives, which includes both strategic and financial control. Strategic control is considered an essential part of the strategy implementation process in organisations, as it contributes to building trust and supporting strategic change. Financial control, on the other hand, focuses on short-term financial outcomes and seeks to maintain financial stability and control financial risks. Striking a balance between strategic and financial control is a major challenge for strategic leaders in achieving the organisation's strategic intent.

Table (3) Descriptive statistics for the balanced organisational control dimension

Response trend	Question order	Disagreement rate	greement rate	Coefficient of variation	Standard deviation	Arithmetic mean	Paragraphs Managers at the Tourism Authority strive to ensure compliance with the following:	
Agree	1	20.5	21.1	79.6	3.978	0.839	Periodically assessing actual performance against required performance	1
Agree	2	23.1	22.5	76.9	3.843	0.865	Fostering a culture of self-monitoring among staff	2
Agree	3	21.6	21.5	78.4	3.921	0.842	Improving performance based on the	3

							results of the organisational monitoring process	
Agree	4	23.6	24.5	76.4	3.820	0.936	Clarifying the performance criteria used in staff evaluations	4
Agree	5	25.4	28.8	74.6	3.730	1.074	The use of modern tools in the regulatory oversight process	5
		22.8	18.9	77.2	3.858	0.731	The general public	

Source: Compiled by the researcher based on the output of SPSS V.28

Figure (2): Arithmetic means for the balanced regulatory oversight dimension



Source: Compiled by the researcher using Excel 2010

2.3 Analysis of the combined dimensions of sustainable tourism development:

Overall, the sustainable tourism development variable achieved an arithmetic mean of 3.760, which is a good score, with a standard deviation of 0.732 and a coefficient of variation of 19.5; the level of agreement on this dimension was 75.2% The disagreement rate stood at 24.8%, indicating a low level of dispersion in the sample's responses and their affirmation of the importance of the sustainable tourism development variable. This is because the process of

regional development begins with a comprehensive scientific study of the current situation in the target area, encompassing economic, social and environmental aspects. A development strategy is then formulated based on this study, with a focus on striking a balance between meeting tourists' needs and conserving natural resources. This strategy is implemented through a series of plans and projects, with a focus on enhancing tourism infrastructure and improving the services available in the region. Progress is monitored and results are regularly evaluated 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 relevant stakeholders, where their needs and feedback are listened to and incorporated into the decision-making process. Cooperation with local and international partners is also undertaken to exchange expertise and resources and achieve development objectives more effectively. These joint efforts aim to achieve sustainable growth and sustainable economic and social development, and to enhance the well-being and quality of life of local residents in the target area.

The table below summarises the dimensions of the sustainable tourism development variable as follows:

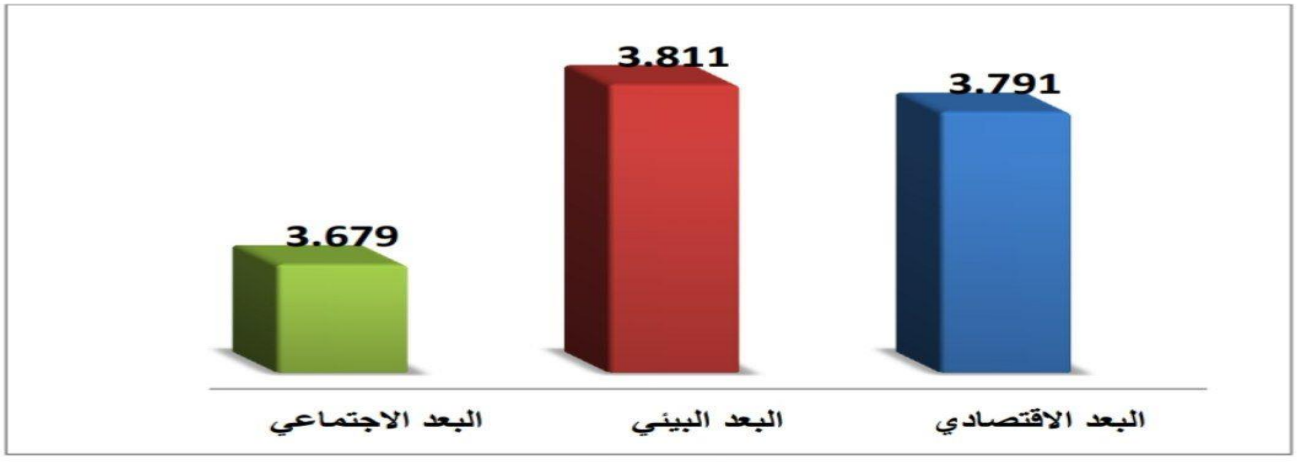
The results showed that the highest overall mean score was for the 'environmental dimension', at 3.811, with a good level of reliability, a standard deviation of 0.855 and a coefficient of variation of 22.4. with the percentage of agreement on this dimension standing at 76.2% and the percentage of disagreement at 23.8%. This dimension ranked second in terms of the relative importance of the dimensions of the sustainable tourism development variable. The results indicate that the Authority seeks to preserve the environment and minimise the negative impacts resulting from tourism activity through the optimal use of environmental resources within the tourism community. This dimension is considered one of the most important in sustainable tourism development, through the promotion of a culture of environmental protection by enforcing relevant laws and enforcing regulatory measures for tourist facilities to apply standards that help mitigate environmental issues

The results indicated that the lowest overall mean score was for the 'social dimension', at 3.679, with a good level of agreement, a standard deviation of 0.860 and a coefficient of variation of 23.4; the agreement rate for this dimension was 73.6% Disagreement, meanwhile, stood at 26.4%, with this dimension ranking 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 limit the negative impacts of tourism on society, preserve the heritage and culture

of that society, involve it in the planning and implementation of sustainable tourism development processes, and encourage tourism project owners to

take citizens' views into account when planning and implementing their projects, as well as preserving the indigenous cultural heritage, customs and traditions of local communities to ensure the sustainability of tourism activity

Figure(3): Arithmetic means of the dimensions of the sustainable tourism development variable



Source: Compiled by the researcher using Excel 2010

It appears that the 'economic dimension' ranked first among the various dimensions; it was the most significant dimension compared with the others, as shown in Figure 4.

Figure 4: The relative importance of the dimensions of the sustainable tourism development variable

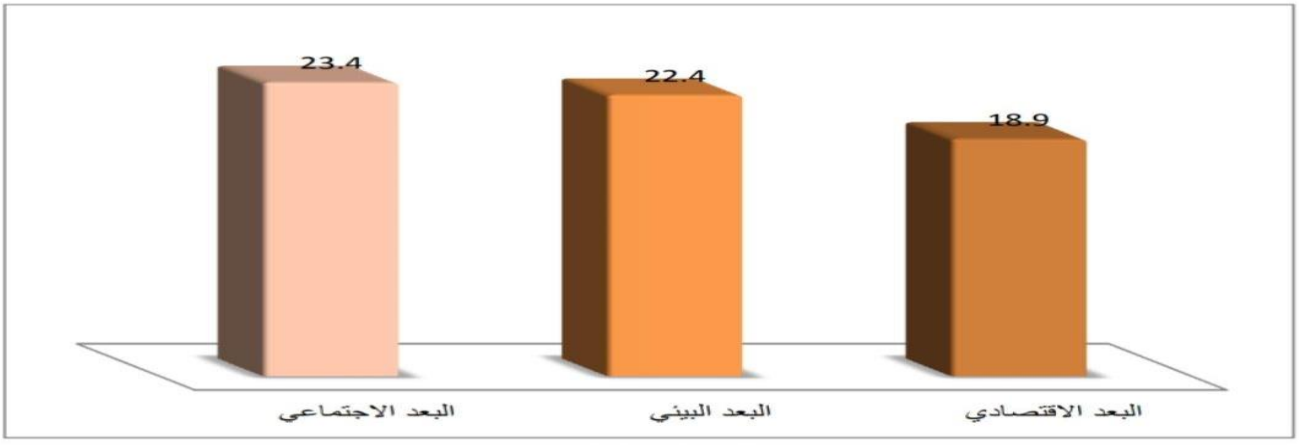


Table 5: Summary of the dimensions of the sustainable tourism development variable

Order of magnitude	Percentage of disagreement	Percentage of agreement	Coefficient of variation	Standard deviation	Arithmetic mean	Dimensions of sustainable tourism development	T
1	24.2	75.8	18.9	0.717	3.791	The economic dimension	1
2	23.8	76.2	22.4	0.855	3.811	The environmental dimension	2
3	26.4	73.6	23.4	0.860	3.679	The social dimension	3
	24.8	75.2	19.5	0.732	3.760	Sustainable tourism development	

Source: Compiled by the researcher based on the output of SPSS V.25

3.3 Testing the Research Hypothesis:

Research Hypothesis:

There is a statistically significant effect of the balanced regulatory control dimension on sustainable tourism development

Ỿ = 1.222 + 0.658 (X)

As can be seen from the table and the following figure, the F-value derived for the balanced regulatory control dimension in sustainable tourism development is 65.868, which is greater than the critical F-value of 3.95 This provides sufficient support for accepting the alternative hypothesis and rejecting the null hypothesis, i.e. (there is a statistically significant effect of the balanced regulatory control dimension on sustainable tourism development) The result

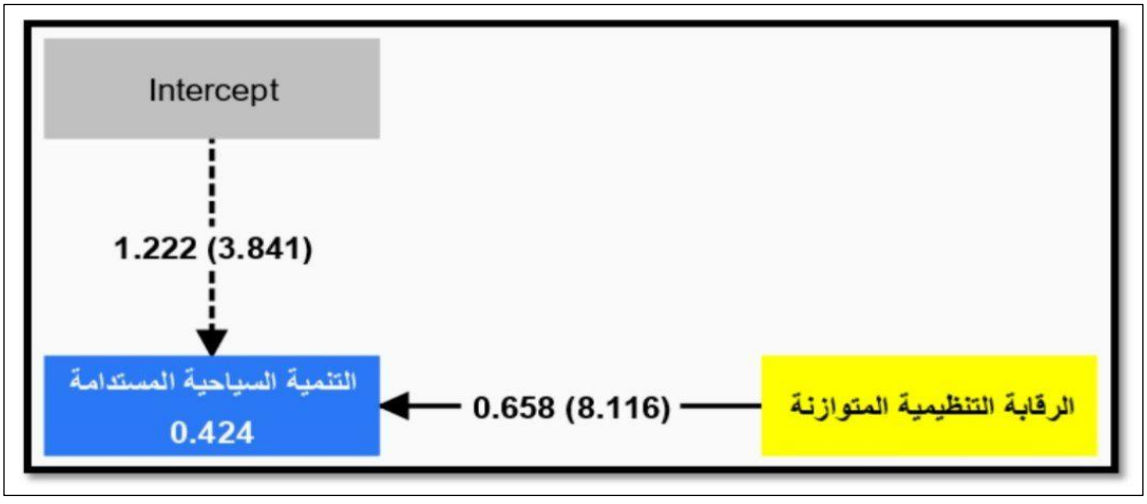
indicates that the Authority possessed the capacity to achieve balanced oversight, which seeks to identify and address organisational deficiencies by monitoring actual performance against required performance, utilising modern methods of assessment and evaluation, and periodically evaluating actual performance against required performance, insofar as this contributes to influencing the rates of sustainable tourism development. The correlation coefficient (R) between the balanced regulatory control dimension and sustainable tourism development was (0.656), indicating a strong relationship between them. Furthermore, the value Adj. R^2 value indicates that the balanced regulatory control dimension explains 42% of the variation in sustainable tourism development. The t-value derived for β was 8.116, which is greater than the critical t-value of 1.990 This indicates the statistical significance of (β), as its effect size is 0.860, which is substantial. The value of (β) shows that an increase of one unit in the balanced regulatory control dimension will lead to a 65% increase in sustainable tourism development.

Table 6: Analysis of the impact of balanced regulatory oversight on sustainable tourism development

The decision	P	Magnitude of the impact	(t)	(F)	Adj)R2(	(R2)	(R)	The independent dimension			Sustainable tourism development
Acceptance of the alternative hypothesis	0.000	0.860	8.116	65.868	0.424	0.431	0.656	1.222	)α(	Balanced regulatory oversight	
		Senior						0.658	)β(		
Table value (F) = 3.95 /// Table value (t) = 1.990 /// Sample size = 89											

Source: Compiled by the researcher based on the output of SPSS V.28

Figure 5: The impact of balanced regulatory oversight on sustainable tourism development



Source: Compiled by the researcher based on the output of the Smart PLS programme

Conclusions and Recommendations:

First: Conclusions

1. In this section, we will address the key conclusions reached in our study, which are as follows:
2. There is a causal relationship and correlation between balanced regulatory oversight and sustainable tourism development.
3. There is a good level of interest in the dimension of balanced regulatory oversight within the Iraqi Tourism Authority, as managers at the Authority strive to adhere to and periodically evaluate actual performance against required performance, whilst fostering a culture of self-monitoring among staff. Performance is improved based on the results of the regulatory oversight process, and the Authority works to clarify the performance criteria used in evaluating staff, having adopted a process of periodic staff evaluation to identify and address weaknesses.
4. The Tourism Authority demonstrates a strong commitment to sustainable tourism development, as it works to ensure that the tourism sector is a significant source of national income and social welfare, whilst preserving the customs and traditions of society and promoting environmental awareness among stakeholders.

2.4: Recommendations

1. The researcher has arrived at a set of recommendations and proposals designed to enhance the effectiveness of the Authority's work in achieving the study's objectives in the best possible manner. The researcher has also outlined mechanisms and methods for implementing these recommendations. Among the recommendations reached are the following:
2. Developing methods and mechanisms for regulatory oversight, encompassing both strategic and financial oversight
3. Developing and organising strategic oversight visits to the various departments and units of the Iraqi Tourism Authority, with the aim of ensuring that strategies are implemented effectively and sustainably.
4. Strengthening financial procedures within the Authority, such as account checks and periodic financial audits, to ensure the efficient and effective use of funds.

5. Providing training and workshops for senior management within the Authority on effective and modern oversight methods, and the need to apply them regularly.
6. Establishing an integrated internal control system aimed at achieving the Authority's strategic objectives and ensuring their sustainability.
7. The researcher recommends integrating the concept of sustainable development into the Authority's business strategy through the following mechanisms:
8. Conducting studies and analyses to determine how to integrate the concept of sustainable development into the Tourism Authority's strategy.
9. Developing and implementing training programmes for the Authority's staff on the importance of sustainable development and how to apply it in their work.
10. Encouraging cooperation with relevant companies and institutions to ensure the adoption of sustainable practices in the tourism sector.
11. Strengthening communication and interaction with stakeholders in sustainable development to obtain support and guidance in this regard.
12. Establish monitoring and evaluation mechanisms to assess the Authority's role in supporting and promoting sustainable development in the tourism sector.
13. Activate committees or working groups dedicated to sustainable development within the Tourism Authority to work towards achieving these objectives

- **Sources and references:**

1. Akdu U.A. & Pehlivan N. (2012): Social participation in sustainable tourism development, Gumushane University, Gümüşhane, Turkey

2. Álvarez – Montoya, G. R. (2024). A Scientometric Study on Tourism Development. Scientific Journal Profundidad Construyendo Futuro, 20(20). https://doi.org/10.22463/24221783.4317

3. Dmello Carmelita A. (2015): Managing tourism development in Goa through sustainable tourism, A thesis submitted to Goa University for the award of the degree of Doctor of Philosophy, Department of Commerce, Gov University, Taleigov Plateau

4. Dong Van VU, et al., 2020, Factors Affecting Sustainable Tourism Development in Ba Ria-Vung Tau, Vietnam, Journal of Asian Finance, Economics and Business, vol. 7, no. 9.

5. Ducle, Minh (2016): Developing sustainable tourism: Critical perspectives from Ba Ria-Vung Tau province, A thesis submitted to the University of Bedfordshire in partial fulfilment of the requirements for the degree of Doctor of Philosophy, Vietnam

6. Emaad Muhanna (2006). Sustainable Tourism Development and Environmental Management for Developing Countries. Problems and Perspectives in Management, Problems and Perspectives in Management / Volume 4, Issue 2

7. Hanyoung, Myunghwa Kang, 2022, Metaverse tourism for sustainable tourism development: Tourism Agenda 2030, Journal: Tourism Review, DOI: 10.1108/TR-02-2022-0102

8. Hanza, Ramona (2018): Contributions regarding the research of sustainable development in agro-tourism from a circular economy perspective, PhD thesis, "Lucian Blaga" University of Sibiu

9. Boutaleb, Jihad (2022), The impact of strategic leadership on enhancing the competitive advantage of the Sanitary Ceramics Company in Milia, Jijel Province, Journal of Economics and Business Administration, Vol. 06, No. 01, Algiers

10. Bouaita, Younes, and Boukzouh, Radwan, (2014), The Development of Tourism Facilities as a Prerequisite for Achieving Sustainable Tourism Development: A Case Study of the Province of Jijel, Master's Thesis at the University of Jijel, Faculty of Economic, Commercial and Management Sciences, Department of Management Sciences – Algeria

11. Al-Khatib, Muhammad Hassan Omar, (2020), Strategic Leadership and its Role in Implementing Talent Management as a Means of Achieving Institutional Excellence in Palestinian Universities, PhD thesis, University of Amhamed Boukra, Faculty of Economics, Commerce and Management Sciences, Department of Management Sciences – Business Administration specialisation – Algiers

12. Rahmoun, Razika, (2023), The Contribution of Strategic Leadership to Establishing Organisational Culture: An Applied Study on the Local Development Bank – Biskra, The Economic Researcher Journal, Vol. 11, No. 01, Algeria

13. Al-Raqab, Tawfiq Zayed Muhammad, (2022), The Moderating Effect of Strategic Intelligence on the Relationship between Strategic Leadership and Organisational Agility: An Applied Study on Palestinian Universities, The Arab Journal of Science and Research Publication – Journal of Educational and Psychological Sciences – Volume 6 – Issue 44, Palestine

14. Zain al-Din, Salah, (2016), A Study of the Opportunities and Challenges of Sustainable Tourism Development in Egypt, The Third International Scientific Conference on Law and Tourism, Faculty of Law – Tanta University, Egypt

15. Saadi, Hajar, and Lamia Laalam, (2018), The Role of Sustainable Tourism Development in Promoting Desert Tourism in Algeria, Journal of Economic Development, University of Martyr Hamad Lakhdar, El Oued, Algeria, Issue 1, Algeria

16. Al-Said, Saleh, and Abdelli, Hala, (2018), The Role of Tourism Investments in Achieving Sustainable Tourism Development, Journal of Commercial Research and Studies, Issue 4, Egypt

17. Siham Mufaq, (2015), The Role of Strategic Leadership in Alleviating Work-Related Stress Among Working Women: A Case Study, PhD thesis in Organisational Management, Mohamed Khider University – Biskra – Faculty of Economics, Business and Management Sciences, Department of Management Sciences – Algeria

18. Al-Shimali, Aisha Youssef, (2017), Modern Strategic Management: Strategic Planning, Organisational Structure, Creative Leadership, Control and Governance, Dar Al-Fajr for Publishing and Distribution, First Edition, Cairo – Egypt

19. Saleh Zayi, Shaaban Baaitish, (2021), The Role of Strategic Leadership in Achieving Digital Transformation: A Case Study of Mohamed Boudiaf University in M'Sila, Journal of Advanced Economic Research: Volume 6, Issue 1, Algeria

20. Al-Azmi, Munira Ja'ilan, (2021), Requirements for Developing Strategic Leadership Among Leaders of the Faculty of Basic Education at the Public Authority for Applied Education and Training in the State of Kuwait (An Analytical Study), Journal of the Faculty of Education, Ain Shams University, Issue 45, Egypt

21. Abdel Moneim, Tarek Ali Al-Sayed, Al-Maghazi, Mona Abdel Badei, et al., (2019), Application of the Principles of Sustainable Tourism Development in the Wadi Al-Natrun Region, Journal of the Faculty of Tourism and Hotels – Mansoura University, Issue 5, Egypt

22. Ain Souia, Lilia, (2018), Sustainable Tourism Development through Tourism Planning, Journal of Economic Studies, Issue 38, Algeria

23. Fadhil, Tamara Safaa, and Al-Mulla, Hamid Ali, (2023), The Impact of Strategic Leadership on Sustainable Competitive Advantage (An Exploratory Study at Iraqi Airways), Research Chapter from a Master's Thesis, Journal of Economic and Administrative Studies, Issue 29, Iraq

24. Al-Farhad, Fawaz Hassan Ali, (2020), An Assessment of the Current State of Strategic Leadership Practices in Selected Healthcare Organisations: An Exploratory Study of the Views of a Sample of Employees at the Nineveh Health Directorate, Research for the Higher Specialised Diploma in Business Administration, University of Mosul, Faculty of Management and Economics – Mosul – Iraq

25. Muhiddin, Ali Mohsen Ali, and Al-Amri, Abdu Ahmed Ali, (2023), The Role of Strategic Leadership in Achieving Competitive Advantage: A Field Study in Private Hospitals in the Capital, Sana'a, Journal of Sana'a University for Humanities, Vol. 4, No. 1, Yemen

26. Al-Mouji, Sara Atef, (2021), The Role of Green Training in Achieving Sustainable Tourism Development, International Journal of Heritage, Tourism and Hospitality (IJHTH), published by the Faculty of Tourism and Hotels – Fayoum University, Vol. 15, No. 3, Special Issue, Egypt

27. Najia Marzouki, Hajar Emad, (2022), The Role of Strategic Leadership in Stimulating Creative Behaviour in an Economic Institution: A Case Study of the Qasr al-Bukhari Mills, Master's Thesis in Business Administration, Yahya Fares University, Faculty of Economic, Commercial and Management Sciences, Department of Management Sciences – Algeria

28. Al-Washahi, Mufida Hassan, Salama, Asmaa Saeed, (2018), Sustainable Tourism Development in the Qasr Qarun and Qasr Al-Banat Areas in Fayoum Governorate / Abshway Centre, Journal of the Arab Universities Union for Tourism and Hospitality, Vol. 15, Egypt