

The impact of tourism companies' contribution to achieving tourism development: An applied study on tourism companies in the city of Karbala

Ali Yousif Darjal ⁽¹⁾

Faculty Member, University of
Karbala, Karbala, Iraq;

Email: ali.yousif@uokerbala.edu.iq

**RAZZAQ MOHAMMED
KADHiM** ⁽²⁾

Faculty member, Karbala
University, Faculty of Tourism
Science, Karbala, Iraq;
E – mail address :
razzaq.m@uokerbala.edu.iq

Hayder Saleh Hadi ⁽³⁾

Faculty Member, University of
Karbala, College of Tourism
Sciences, Karbala, Iraq;
Email:

hayder.s.hadi@uokerbala.edu.iq

Hayder Matloob koshan ⁽⁴⁾

Department of Accounting / College of
Management and Economics / University
of Al Qadisiyah / Iraq
hayder.koshan@qu.edu.iq

Received: 03/05/2026

Accepted: 15/06/2026

Available online: 30/06/2026

Corresponding Author: Hayder Matloob Koshan

Abstract: The tourism sector is a vital contributor to economics and social development, particularly in religiously significant cities that attract large number of visitor annually. Karbala is one of the most prominentes of these cities, possessing religious, historical, and touristices assets that make it a major center for tourism in Iraq. Despite the increasing number of visitors and the growing importance of tourism, local studies addressing the actuales role of tourism companies in achieving sustainable tourism development remain limited. Furthermore, there is a lack of a clear vision regarding the nature of these companie contribution to developing the tourism sector and the challenges they faces. This gap represents the research gap that this study seeks to address.

Based on this gap, the researches focuses on the following main question: To what extent do tourism companies contribute to the development of the tourism sector in Karbala, and what are the most prominent challenges they faces in achieving sustainable tourism development?

To answer this question, the research examines the conceptual framework of tourism companies and tourism development, reviewing the type of tourism companies, their characteristics, and their operational mechanisms, as well as the elements of tourism development, its objectives, and the means used to achieve them. The study also focused on the role of tourism companies in Karbala, include organizing religious trips, provide transportation, accommodation, and tour guide service, and promoting the city using modern marketing methods. It also examine their contribution to stimulating the local economy and creating job opportunities.

The research employed a descriptive-analytical approach, examin the relationship between the performance of tourism companies and tourism development through data analysis using SPSS software. The results showed a high leveles of both tourism company performance and tourism development, along with a strong, statistically significant positive correlation ($p < 0.805$) between the two variables. This indicates that improving the performance of tourism companies directly

contributes to enhancing tourism development. Furthermore, the regression analysis demonstrated a significant impact of tourism company performances on tourism development, with the explanatory power of the model reach 65%, thus confirming the pivotal role of these companies in supporting the tourism sector.

The research conclude that tourism companies represent one of the most important pillars of tourism development in Karbala. However, the effectiveness of this role is still affected by a number of challenge, most notably weak tourism infrastructures, limited government support, multiple regulatory bodie, and the absence of integrated strategic planning. Therefore, the research recommende the necessity of strenghtene partnerships between the public and private sectors, develop tourism infrastructure and services, and supporting tourism companies with appropriate legislation and incentives, thereby contributing to achieving sustainable tourism development befitting the religious and cultural significance of Karbala.

Keywords: Karbala city, tourism businesses, tourism sector, and tourism development.

Introduction:

Tourism is a vital economic sector that directly contributes to economic growth, diversification of income sources, job creation, and investment in many countries. Reports from international tourism organization indicate that tourism is one of the largest economics sectors globally in terms of its contribution to GDP and employment. Religious tourism stands out as one of the most important forms of tourism activity, given its ability to attract large numbers of visitors throughout the year and the numerous economics, sociales, and developmental impacts that accompany it.

The city of Karbala is one of the most important religious destinations in Iraq and the Islamic world, receiving millions of visitors annually from within Iraq and abroad, particularly during major pilgrimage such as Arba'een, which is considered one of the largest religious gathering in the world. This increasing influx of visitors has stimulated numerous tourism-related economic activities, including transportation, accommodation, hotels, commerce, and other support services, making the tourism sector a key driver of the local economy in the province. However, this rapid growth has also presented increasing challenge to the capacity of the tourism infrastructure and service to meet the growing demand and maintain adequate levels of quality and efficiency.

In this context, tourism companies are among the most important players in the tourism development system, playing roles in organizing trip, providing transportation and accommodation service, promote tourism, attracting visitors, and contribute to the revitalization of local markets and the promotion of investments related to the tourism sectores. However, the reality of these companies' work in the city of Karbala still faces a range of organizational, administrative and economic challenges, including limited strategic planning, weak elements of the tourism infrastructure, and multiple authorities supervising tourism activity, which may limit their ability to contribute effectively to achieving sustainable tourism development.

Despite the growing interest in religious tourism in Karbala, most previous studies have focused on the religious or general economic aspects of tourism. Studies directly addressing the role of tourism companies in achieving sustainable tourism development, and their mechanisms for contributing to the development of the local tourism sector, remain relatively limited. This highlights a research gap: the need to study and analyzes the actual role of tourism companie in supporting tourism development in Karbala, and to determine their leveles of influence in development tourism service and enhancing local tourism activity.

Therefore, this researches seeks to answer the following main question: To what extent do tourism companies contribute to achieving sustainable tourism development in Karbala, and what are the most prominent challenges they face in fulfilling this roles?

The importance of this research lies in provide an analytical framework that clarifies the nature of the relationship between the performance of tourism companie and the leveles of tourism development in the city. It also identifies the obstacles that limit the effectiveness of these companies and proposes a set of recommendation that can contribute to development tourism policies and strengthening the role of the private sector in supporting sustainable tourism development. The research also aims to contribute to enriching the scientific literature related to religious tourism and tourism develop in Iraq, and to provide result that can be used by decision-makers and stakeholders in developing the tourism sector in the city of Karbala.

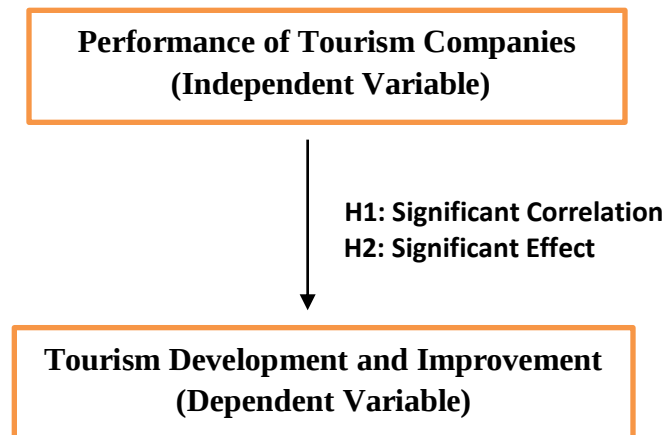


Figure (1) Study Model

Section One :Research Methodology

First: Research Problem

The city of Karbala is witnesse increasing growth in religious tourism due to the influx of millions of visitors annually, particularly during major religious pilgrimage seasons. This has led to a surge in demand for transportation, accommodation, guiding, and other supporte tourism services. Despite the relative develop the tourism sector has seen in recent year, several challenges remain.

These include increase pressure on infrastructure and tourism service, inconsistent service quality, and limited organized tourism investment compared to the growing demand.

Tourism companies are key players in managing tourism and providing services to visitors. However, the effectiveness of their contribution to achieving sustainable tourism development remains unclear, due to regulatory, administrative, and economic obstacles affecting their performance. Furthermore, there is a lack of applied studies examining the relationship between the performance of tourism companies and the levels of tourism development in Karbala.

The research problem lies in the knowledge gap concerning the extent and role of tourism companies in developing the tourism sector in Karbala, and their ability to overcome challenges that limit the effectiveness of tourism activity and the achievement of sustainable tourism development.

Therefore, the research problem is encapsulated in the following main question:

To what extent do tourism companies contribute to achieving tourism development in Karbala, and what are the most prominent challenges they face in fulfilling this role?

This main question leads to several sub-questions:

1. What is the performance level of tourism companies operating in Karbala?
2. What is the nature of the relationship between the performance of tourism companies and the levels of tourism development in the city?
3. What are the most prominent organizational, economic, and services-related obstacles that limit the effectiveness of tourism companies?
4. What measures can contribute to enhancing the roles of tourism companies in achieving sustainable tourism development?

Second: Research Hypothesis

Based on the research problem and objectives, the following hypotheses were formulated:

First Main Hypothesis (Correlation Hypothesis):

There is a statistically significant correlation between the performance of tourism companies and the development of tourism in the city of Karbala.

Second Main Hypothesis (Impact Hypothesis):

There is a statistically significant impact of the performance of tourism companies on the development of tourism in the city of Karbala.

Third: Scope of the Research Area

1. **Spatial (Geographical) Scope:** The research was limited to tourism companies operating in the holy city of Karbala, one of the most important religious tourism destinations in Iraq, attracting large numbers of local and international visitors annually.

2. **Temporal Scope:** The study covered the period from the start date of data collection to the end date of data collection during the year 2025/2026. This period encompass the distribution of questionnaire, data collection, and analysis.

3. **Thematic Scope:** The research focused on studying the role of tourism companies in achieve tourism develop in the city of Karbala. This was accomplished by measuring the performance level of tourism companies and analyzing its impact on the growth and develop of the tourism sectores. The study emphasized the relationship between the two main research variable: the performance of tourism companies as the independent variable, and the growth and development of tourism as the dependent variable.

4. **Human Scope:** The human scope of the research consisted of employees, managers, and owners of licensed tourism companies operating in the city of Karbala, as they are the most knowledgeable about the realities of tourism activity and the service provided by these companie.

5- **The unit of analysis:** The unit of analysis was represente by the tourism companie operating in the city of Karbala, as the data was collected from the sample members as representative of these companies in order to evaluate their leveles of performance and their role in achieving tourism development.

Fourth: Research Objectives

This research aims to:

- 1- Analyze the performance of tourism companies operating in Karbala and their role in achieve tourism develop.
- 2- Measure the nature of the relationship and impact between the performance of tourism companies and the development of tourism in Karbala.
- 3- Identify the most prominent challenge and obstacles facing tourism companies that limit their effectiveness in contributing to tourism develop.
- 4- Evaluate the level of contribution of tourism companies to improving tourism services, attracting visitor, and supporting tourism activity in Karbala.
- 5- Present a propose framework for enhancing the role of tourism companies in supporte sustainable tourism development in Karbala, based on the study's findings.

Fifth: Importance of the Research

The importance of this research stems from the growing significance of the tourism sector as a key driver of economic and social development, particularly in religiou cities that experience large influxes of visitors annually. Among these is Karbala, one of the most prominent religious tourism destinations in Iraq and the Islamic world. Despite the city's considerable religious and tourism potential, achieving sustainable tourism development requires activating the role of stakeholder in the tourism sector, primarily tourism companie.

The theoretical significance of this research lies in its contribution to enriching the scholarly literature on religious tourism and tourism development. It does so by examine the relationship between the performance of tourism companies and tourism development in Karbala, a topic that has not received sufficient attention in the Iraqi context, especially in applied studies that quantitatively and statistically analyze this relationship. Furthermore, the research contributes to broadene the theoretical understande of the role that tourism companies can play in supporting sustainable tourism developpe. The practical importance lies in providing scientific indicators and field results that can assist government agenciee concerned with the tourism sector, tourism companies, and decision-makers in assessing the performance of tourism companies and identifying the challenges they faces. This contributes to developing policie and procedures that improve the quality of tourism services and enhance the efficiency of the tourism sector. Furthermore, the research findings can be used to support plans aimed at developing religiou tourism and strengthening the contribution of tourism companies to achieving sustainable tourism develop in the city of Karbala.

Section Two

Introduction to Tourism Companies and Their Types

First Requirement: Introduction to Tourism Companies:

Travel agencies are key player in the tourism sector, responsible for organizing, coordinate, and provide a diverse range of tourism services that facilitate tourist travel and organize trips. These agencies act as intermediaries between tourists and various service provider, such as transportation companies, hotel, restaurants, and entertainment venues, bringing these services together and offering them as integrate tourism packages that meet visitors' needs and expectation.

Travelers agencies are defined as establishments specialize in organizing, marketing, and selling tourism services and programs. They aim to facilitate the movement and accommodation of individual in tourist destinations by providing booking, guidance, transportation, and coordination service with various stakeholders in the tourism sector. The activities of these agencies represent a fundamenteles component of the tourism system, given their role in bridging the gap between supply and demand and achieve integration among the various elements of the tourism industry.

From a theoretical perspective, tourism companies play a vital role in supporting tourism develop by stimulating tourism, increasing visitor numbers, improving the quality of services offered, and promoting tourist destinations in locales and international marketing. They also contribute to boosting tourism investments, creating job opportunities, and supporting tourism-related economic activities, making them key players in achieving sustainable tourism develop.

The importance of tourism companies is amplified in cities with a religious character, such as Karbala, which receives larges numbers of visitors annually from within Iraq and abroad. In this context, tourism companies play a pivotaless role in organizing religious trips, providing

transportation, accommodation, and tour guiding services, as well as contributing to promote religious tourism destinations and enhancing the visitor experience. Therefore, the efficiency of these companies and their ability to provide integrate tourism service are crucial factors in supporting tourism development and enhance the competitiveness of Karbala as one of the most important religious tourism destinations in Iraq(Al-Qadi, 2022).

The linguistic concept of tourism:

The Arabic word for tourism, "saah," is derived from the verb "saaha," meaning to travel, move, or journey from one place to another. The term is used to describe movement and travels outside one's usual place of residence for various purposes, such as recreation, learning, visiting, or engaging in religious and cultural activities. This linguistic concept reflects the aspect of movement and travel that is a fundamental pillar of tourism.

From a technical perspective, the concept of tourism has evolved alongside the development of tourism studies and the expansion of its economic and social role. In contemporary literature, tourism is defined as the activity of individuals traveling and temporarily residing outside their usual environment for a specific period of time for purposes unrelated to permanent employment or income from the destination. This definition focuses on key elements: movement, temporary residence, and a non-professional purpose for the visit.

In modern economic thought, tourism is considered an integrated system comprising a cohesive set of activities, services, and institutions working together to meet the needs of visitors. Its importance extends beyond mere recreation; it represents a significant economic sector that contributes to increased national income, job creation, investment stimulation, and the promotion of cultural and social exchange between communities. From this perspective, tourism has become a key instrument for achieving sustainable development in many countries.

Within the framework of this study, tourism acquires particular importance due to its connection with religious tourism, which is one of the most prominent forms of tourism in the city of Karbala. The city attracts large numbers of visitors annually thanks to its religious significance, making tourism a powerful driver of local economic and social development. Furthermore, the success of the tourism sector in Karbala depends largely on the efficiency of tourism institutions, particularly tourism companies, in managing visitor flow and providing necessary tourism services, thereby contributing to sustainable tourism development and enhancing the city's status as a global religious destination. (2)

The second requirement: Types of tourism companies and their importance:

First: Domestic Tourism Companies

Domestic tourism companies play a significant role in organizing and facilitating travel activities within the borders of a country by providing a variety of tourism services to both domestic residents and international visitors. Domestic tourism refers to the movement of residents within their own country for leisure, cultural, religious, business, or other purposes without crossing international borders. Consequently, domestic travelers are not required to obtain visas or passports, nor are they required to exchange currencies, which makes travel more accessible and convenient .

The scope and importance of domestic tourism are particularly evident in geographically large countries, where residents often travel to different regions during holidays and recreational periods. The duration of domestic trips may range from a single day to several days, depending on the purpose and nature of the visit(Morrison2022)

Although domestic tourism does not generate foreign exchange earnings, it plays a vital role in stimulating local economies by supporting tourism-related businesses, redistributing income among regions, and creating direct and indirect employment opportunities. Moreover, domestic tourism contributes to preserving cultural heritage and strengthening national identity by enabling travelers to gain a deeper understanding of their country's history, traditions, and cultural diversity.

Furthermore, domestic travelers generally experience fewer barriers to travel because they are familiar with the country's language, customs, social norms, and legal framework. This familiarity enhances the overall travel experience and encourages greater participation in tourism activities. As a result, domestic tourism has become an essential component of sustainable tourism development and a strategic tool for promoting economic resilience and regional development (Johnstone2023)

Second: Outbound Tourism Companies

Outbound tourism companies are responsible for organizing and managing travel activities for residents who intend to visit destinations outside their home countries. Outbound tourism refers to the temporary movement of individuals across international borders for purposes such as leisure, business, education, or other personal reasons. These companies provide a variety of services, including travel planning, transportation arrangements, accommodation reservations, and tourism packages designed to meet the needs and preferences of travelers(CR Goeldner, 2012) .

The growth of outbound tourism has been driven by several factors, including rising income levels, economic development, technological advancement, and the increasing interconnectedness of countries through globalization. In addition, improvements in transportation and communication systems have facilitated international mobility and enhanced access to tourism destinations. As one of the major components of the global tourism industry, outbound tourism contributes to

economic development by stimulating tourism expenditures, supporting employment opportunities, and strengthening international cultural and economic exchanges. Therefore, many countries devote considerable resources to developing the tourism sector and enhancing its contribution to sustainable economic growth (Morrison2022)

Third: Religious Tourism Companies

Religious tourism companies specialize in organizing and facilitating travel to destinations of spiritual and religious significance, enabling pilgrims and visitors to perform religious rituals and strengthen their connection with their cultural and spiritual heritage. These companies provide a wide range of services, including transportation, accommodation, guidance, and the organization of religious programs designed to meet the needs of pilgrims and visitors(U. N. Tourism, 2025).

Religious tourism represents one of the most important forms of tourism worldwide, with destinations such as Makkah and Madinah attracting millions of pilgrims annually to perform Hajj and Umrah. Beyond its spiritual dimension, religious tourism contributes significantly to economic and social development by generating employment opportunities, supporting local businesses, and stimulating investments in tourism infrastructure. Moreover, it promotes intercultural and interfaith understanding and provides visitors with opportunities to experience the historical, architectural, and cultural heritage associated with religious destinations. Consequently, religious tourism offers a comprehensive experience that combines spiritual fulfillment with cultural exploration and contributes to the achievement of sustainable tourism development objectives(M Kozak, 2023) .

Fourth: Medical Tourism Companies

Medical tourism companies specialize in facilitating and coordinating travel for individuals seeking healthcare services outside their home countries. These companies act as intermediaries between patients and healthcare providers by offering integrated services that include identifying suitable medical institutions, arranging appointments with specialized physicians, organizing travel and accommodation, and providing logistical support throughout the treatment process (FJ DeMicco, 2017).

The growth of medical tourism has been driven by several factors, including rising healthcare costs in developed countries, long waiting periods for certain medical procedures, advancements in transportation and communication technologies, and the increasing availability of high-quality healthcare services in emerging destinations. Consequently, many countries have strengthened their healthcare infrastructure to attract international patients and enhance their competitiveness in the global medical tourism market(N Dhakate, R Joshi, F Ali, 2023) .

In addition to facilitating access to affordable and high-quality healthcare services, medical tourism companies provide a variety of pre-treatment and post-treatment services. These include

online consultations, communication with healthcare providers and insurance companies, transportation arrangements, accommodation bookings, and follow-up care after the completion of treatment. Such services contribute to improving patients' experiences and increasing their confidence in the quality and safety of healthcare services provided abroad (Ghattami¹ & Shafazawana Bet Mohammed Tharikh, 2024).

Moreover, medical tourism has become an important component of the global tourism industry, contributing to economic growth, promoting healthcare investments, and enhancing international cooperation in the field of medical services. Accordingly, medical tourism companies play a pivotal role in connecting international patients with healthcare providers and ensuring the efficient delivery of comprehensive medical and tourism services.

Fifth: Ecotourism Companies

Ecotourism companies have emerged in response to the growing global concern regarding environmental degradation and the need to preserve natural resources and biodiversity. These companies specialize in organizing tourism activities that are based on the principles of sustainability and responsible interaction with the natural environment. Their primary objective is to achieve a balance between tourism development and environmental conservation by promoting environmentally friendly practices that contribute to protecting ecosystems and reducing the negative impacts associated with tourism activities. In addition, ecotourism companies support local communities by creating employment opportunities and generating economic benefits while ensuring the sustainable use of natural resources. Consequently, ecotourism represents an effective approach to restoring ecological balance, enhancing environmental awareness, and promoting sustainable development for present and future generations (M Üzülmöz, A Ercan İştin, 2023).

The Importance of Travel Agencies

Travel agencies are considered an essential element in the tourism industry because they perform a variety of functions that facilitate travel and enhance the overall tourism experience. They provide tourists with information related to transportation, accommodation, food and beverage services, and other tourism facilities, enabling travelers to select services that best suit their needs and preferences. In addition, travel agencies offer advice and guidance regarding visa requirements, customs regulations, currency exchange procedures, weather conditions, health precautions, and peak tourism seasons (MR Dileep, 2021).

Travel agencies also act as intermediaries between tourists and tourism service providers by coordinating with airlines and other transportation companies, issuing tickets and travel documents, and marketing tourism packages developed by tour operators. Furthermore, they handle various travel-related procedures and contribute to simplifying administrative processes for tourists.

Another important role of travel agencies is organizing individual and group tours through planning itineraries and arranging transportation, accommodation, catering, and recreational

activities. They also provide reception and transfer services at airports and stations and ensure the safety and convenience of tourists throughout their journeys. In addition, travel agencies contribute to enriching tourists' knowledge of destinations by providing maps, guidebooks, and other informational materials that enhance the quality of the travel experience. Therefore, travel agencies represent a fundamental pillar in supporting tourism activity and improving the efficiency and competitiveness of tourism destinations(P Kotler, 2022).

Third Requirement: Characteristics of Tourism Companies

Tourism companies are distinguished by several characteristics that make them unique in the services and economic sectors. The following is a detailed explanation of each of these characteristics:

1- Reliance on Service Provision:

Tourism companies rely primarily on providing services rather than tangible, physical products. This makes their quality dependent on human interaction and expertise in delivering the tourist experience. Tourism services include trip planning, hotel reservations, providing tour guides, and organizing recreational activities. The success of a tourism company depends on the quality of services it provides and the level of customer satisfaction, as customers cannot assess service quality until they experience it. In order to ensure that clients have an experience that fulfills their expectations, tourist organizations concentrate on training their staff to deliver exceptional service and establishing effective communication with customers. Additionally, because tourism services cannot be stored, there must always be a need in order to sustain business continuity and make money(Abdelmajid., 2019).

2- Seasonal Impact

Seasonality represents one of the distinguishing characteristics of tourism companies, as demand for tourism services fluctuates throughout the year according to holidays, vacation periods, climatic conditions, and special events. This variation creates significant challenges for tourism companies, particularly in balancing capacity utilization and managing fluctuations in customer demand. While some destinations experience a decline in visitor numbers during off-peak periods, demand tends to increase considerably during summer vacations, school holidays, and festive seasons.

To address these fluctuations, tourism companies adopt various strategies aimed at reducing the adverse effects of seasonality. These include offering promotional packages and discounted prices during low-demand periods, diversifying tourism products, and developing specialized tourism programs tailored to different seasons and tourist preferences. For example, companies may promote desert tourism during cooler months or focus on winter tourism activities, such as skiing and mountain recreation, during colder seasons. Such strategies contribute to maintaining business

continuity, improving resource utilization, and enhancing the competitiveness and sustainability of tourism companies in a dynamic market environment (Sigala, 2020).

3- Direct Communication with Clients:

In contrast to sectors that depend on the sale of completed goods, tourism necessitates constant and direct communication between businesses and consumers. Through after-sales services, travelers stay in close communication with the travel agency before to, during, and even after their trip. Communication with drivers, tour guides, customer service representatives, and reservation personnel are all included in this encounter. Additionally, engagement might take place in groups or individually, thus workers in the tourism industry must have excellent communication skills. Excellent service and attention to detail boost customer loyalty and raise the possibility of repeat business, therefore this connection has a big impact on the customer experience. In order to guarantee a smooth and wonderful travel experience, tourist businesses place a high value on training their employees in communication and customer service techniques for people from all cultural backgrounds(P Kotler, 2022).

4- Influence of Economic and Political Variables

Tourism companies operate within an environment that is highly sensitive to economic, political, and security conditions prevailing in tourism destinations. Economic factors such as inflation rates, exchange rate fluctuations, fuel prices, and changes in transportation and accommodation costs have a direct impact on tourists' purchasing power and their willingness to travel. Rising travel expenses may lead consumers to reduce their tourism expenditures, alter their destination preferences, or postpone their travel plans altogether(Vašaničová, 2025).

Similarly, political stability and security conditions constitute critical determinants of tourism demand, as tourists generally prefer destinations characterized by safety and stability while avoiding areas experiencing political unrest or security concerns. Consequently, tourism companies are required to continuously adapt to these changing conditions by adopting flexible pricing policies, diversifying tourism products, implementing responsive marketing strategies, and cooperating with insurance and transportation providers to minimize risks and enhance tourists' confidence. Such measures enable tourism companies to maintain their competitiveness and ensure business continuity despite the uncertainties associated with the external environment (Vašaničová, 2025).

Fourth Requirement: Regulations and Laws Governing the Work of Tourism Companies and Offices

1- Licensing and Establishment of Tourism Companies

The operation of tourism companies is subject to legal and regulatory frameworks that seek to ensure the quality and continuity of tourism services and protect the interests of tourists and service providers. According to Holloway et al. (2019), licensing systems constitute one of the essential mechanisms for regulating tourism activities and ensuring that companies possess the financial and administrative capabilities necessary to provide reliable services. Likewise, UN Tourism (2024) emphasizes that regulatory frameworks contribute to improving governance and enhancing confidence in tourism markets. However, the effectiveness of licensing procedures varies from one country to another, and excessive bureaucracy or the multiplicity of supervisory bodies may hinder investment and reduce the ability of tourism companies to respond quickly to market changes. Therefore, achieving a balance between regulatory control and operational flexibility has become an important requirement for supporting tourism development and increasing destination competitiveness (PA Krasnokutskiy, 2016).

2- Companies' Obligations Towards Customers

The protection of tourists' rights represents one of the main objectives of tourism legislation. Goeldner and Ritchie (2022) argue that providing accurate information and transparent contractual arrangements enhances tourists' confidence and contributes to customer satisfaction and destination loyalty. Similarly, the European Union's package travel regulations emphasize the necessity of safeguarding consumers against service disruptions and ensuring compensation in the event of contractual breaches. Despite these legal safeguards, tourism companies often encounter practical challenges related to unforeseen crises and force majeure events that may affect their ability to fulfill contractual obligations. Consequently, balancing consumer protection with operational sustainability remains a key issue in tourism management. In destinations such as Karbala, strengthening trust between tourists and tourism companies can positively influence religious tourism demand and improve the image of the destination (Bokareva, 2018).

3- Employment and Work Standards in the Tourism Sector

Human resources constitute a strategic asset for tourism companies because service quality depends largely on employee competence and professionalism. According to Kotler et al. (2017), the competitiveness of tourism destinations is closely associated with the quality of human capital and the ability of employees to interact effectively with tourists from diverse cultural backgrounds. Contemporary studies also emphasize the importance of continuous training and professional certification in improving service quality and customer satisfaction. Nevertheless, tourism companies face challenges related to the shortage of qualified personnel, fluctuations in labor demand, and difficulties in retaining skilled employees. In the context of religious tourism in Karbala, investing in human resource development can contribute significantly to improving visitors' experiences and enhancing the attractiveness of the destination (CR Goeldner, 2011).

4- Regulation of Tourism Advertising

Tourism marketing activities are governed by regulations aimed at ensuring transparency and preventing misleading promotional practices. While Kotler et al. (2017) highlight the importance of promotional communication in influencing tourists' decisions, recent studies stress that digital marketing and social media have created new challenges concerning information credibility and ethical advertising practices. Therefore, regulatory frameworks seek to ensure that promotional messages accurately reflect the tourism products and services offered. Effective advertising regulations not only protect consumers but also contribute to strengthening the reputation of tourism destinations and enhancing their competitiveness. For Karbala, the adoption of transparent and credible promotional strategies is particularly important for attracting domestic and international visitors and supporting the sustainable growth of religious tourism(P Kotler, 2022).

5- Safety and Quality Regulations in Tourism Services

Safety and quality standards are considered fundamental components of sustainable tourism development. UN Tourism (2024) emphasizes that tourists increasingly associate destination attractiveness with the availability of security, health protection, and service quality. Consequently, tourism companies are required to comply with safety standards in transportation, accommodation, and travel operations, in addition to providing insurance coverage and adopting quality management practices. However, implementing these standards often requires significant financial investments and close cooperation among public and private institutions. In religious destinations such as Karbala, ensuring high levels of safety and service quality can enhance visitor satisfaction, encourage repeat visits, and strengthen the city's position as a competitive tourism destination. Therefore, regulations should not be viewed merely as legal obligations, but rather as strategic instruments that contribute to improving tourism performance and achieving sustainable tourism development(U. Tourism, 2025).

Fifth Requirement: How Tourism Companies Work

1- Planning Tourist Programs:

The planning process begins with defining clear objectives and a vision that guides the company's strategy. The market is carefully studied to identify current trends and customer needs. To determine the advantages and disadvantages of competitors, information is acquired about them. The selection of tourist locations is based on its allure and the accessibility of auxiliary services. Landmarks from history and culture that can enhance the experience are researched. Travel schedules are assessed to coincide with regional holidays and celebrations. Programs are created with a variety of client groups' interests in mind. To improve the experience, cultural and recreational events are incorporated into the schedule. To create top-notch programs, tourism

specialists are contacted. Plans for contingencies are created to deal with possible problems and emergencies. To guarantee efficient implementation, logistical aspects are carefully arranged. To satisfy client expectations, cost and quality are balanced. The programs' economic viability is verified by financial feasibility reports. Every step of the planning process takes cultural and environmental norms into account. Program adaptations in response to changes in the market are made possible by the adoption of flexible tactics(Sigala, 2020).

2- Marketing and Promotion:

To successfully contact potential customers, comprehensive marketing methods are used. Creative advertising campaigns are created with both domestic and international markets in mind. Social media is used to communicate directly with the public and grow the clientele. The creation of captivating visual content highlights the splendor of locations and distinctive experiences. High-quality photos and promotional movies are utilized to make proposals seem more credible. To promote early reservations and boost participation, exclusive deals and discounts are offered. To reach larger audiences, collaborations with bloggers and influencers in the travel industry are utilized. Search engine optimization (SEO) strategies are used to maximize the company's online presence. The website is updated frequently with comprehensive details on current deals and activities. Different segments' interests and preferences are taken into consideration while designing marketing strategies. To increase consumer engagement, competitions and interactive initiatives are held. In order to assess performance and modify tactics to fit the market, the marketing team regularly analyzes data. Customers are often contacted via email newsletters to stay up to date on the latest changes. To boost confidence in the services offered, testimonials and previous client experiences are shown. The business keeps an eye on current marketing trends to guarantee ongoing innovation and novelty in its products(Decision, n.d.2024).

3- Working together with service providers:

In order to guarantee a complete travel experience, the organization searches for trustworthy service providers. Restaurants, hotels, and transportation providers are assessed using professional and high-quality criteria. To find the optimal terms of cooperation, extensive negotiations are carried out with service suppliers. Clear agreements are drafted outlining each party's obligations and responsibilities. To prevent any conflicts or delays, travel timetables are synchronized with service delivery timings. To make sure that established criteria are followed, service quality is routinely assessed. Performance indicators are used to assess how well collaboration is working and make sure that the necessary requirements are fulfilled. Service providers are consulted on a regular basis to amend agreements and assess performance. Any disagreement or issue that comes up during implementation is resolved fast and effectively. To find areas for development and improvement, customer feedback is gathered. To guarantee that the tourist process runs smoothly,

all stakeholders follow the same procedures. Teams can coordinate and follow up more easily thanks to modern technology. To guarantee transparency, all agreements and processes are recorded. To establish strategic alliances with service providers, long-term tactics are used. The coordinating team puts forth a lot of effort to provide a thorough travel experience that ensures total client satisfaction(Shaaban, 2024).

4- Booking and Payment Management:

To make customer registration easier, the organization uses sophisticated electronic booking systems. To speed up reservation processes and guarantee prompt confirmation, the electronic system is turned on. To ensure data confidentiality and financial transaction security, electronic payment channels are linked. A digital booking confirmation is delivered to the customer by SMS or email. To guarantee a seamless procedure and avoid any delays, booking status is routinely checked. To accommodate a wide range of client needs, the business provides several payment methods. The computer systems safeguard financial data against breaches and preserve its secrecy. To evaluate administrative performance, financial transaction reports are released on a regular basis. When a technical or financial problem arises, the support staff steps in right away to guarantee a prompt resolution. To guarantee adherence to predetermined schedules, the system is coordinated with service providers. The system is upgraded frequently to enhance performance and stay up with worldwide technical developments. Modification or cancellation procedures in accordance with stated policies are made easier by electronic procedures. Financial transactions are guaranteed to be transparent, which increases client confidence in the business. To guarantee the delivery of outstanding service, staff members are educated to operate the systems with great efficiency. Data analytics is used to lower administrative errors and continuously enhance system performance(Al-Qadi, 2022).

5- Customer Service and Support:

In order to guarantee total satisfaction and preserve enduring connections, the organization places a high value on offering outstanding customer service. Customer inquiries can be answered using a variety of communication channels, such as phone, email, and live chat. Before every trip, the support staff conducts thorough consultations to guarantee that the best program is chosen. To reduce any tension or worry, complaints and questions are handled quickly. The support staff is adept at managing a wide range of emergency scenarios. Contemporary technology are employed to improve communication and offer prompt support when required. The website provides comprehensive details on tour programs to help in decision-making. To gauge client happiness and examine their experiences, surveys are carried out on a regular basis. Throughout the trip, the support staff keeps an eye on the real customer experience to guarantee the best possible service. During the trip, the crew offers administrative and technical support to handle any potential

problems. In order to swiftly and efficiently address issues, the organization works with service providers. Every client interaction is recorded to guarantee precise and ongoing follow-up. For the purpose of improving services, an efficient monitoring system is in place to document all observations and comments. The company encourages building long-term relationships with customers through loyalty and rewards programs. Investing is made in developing innovative support tools to enhance customer experience and deliver services that exceed their expectations(Vašaničová, 2025).

Third Section:

The Role of Tourism in Improving the Tourism Sector in Karbala

First Requirement: The Concept and Elements of Tourism Development:

Tourism development is defined as the development that provides facilities and services to satisfy the needs and desires of visitors. It also includes some of the outcomes of tourism, such as creating new job opportunities and new revenue streams. Tourism development encompasses all aspects related to local models of tourism supply and demand, the spatial distribution of tourism products, the flow and movement of tourists, and the various tourism impacts. Tourism development is the improvement and expansion of tourism facilities and their requirements. Tourism development requires tourism planning, which is a scientific approach aimed at achieving the highest possible rate of tourism growth at the lowest possible cost and in the shortest possible time. Hence, tourism planning is a prerequisite for sound tourism development to meet competition in the global tourism market(Maroua, 2025).

Tourism development consists of several essential elements (IAA Alomari, 2018):

- Foremost among them are tourist attractions.
- The second element is transportation, a vital component of tourism development. This includes various modes of transport, such as land transport via roads and railways, sea transport via ships and vessels, and air transport via airplanes and airports. All of these contribute to facilitating the movement of tourists from their locations to tourist destinations.
- Accommodation is also a fundamental element of tourism development. It includes commercial accommodations such as hotels of various categories and motels, as well as private accommodations such as guesthouses and furnished apartments for rent. These all offer lodging options that are comfortable for travelers.
- Supporting facilities, which include all services that improve the visitor experience, are also essential. These include traditional crafts and handicrafts that are a part of the cultural legacy, banking services that let tourists make financial transactions, tourism management that oversees and grows the industry, and tourism advertising that promotes tourist destinations.

- Lastly, infrastructure services are the foundation of any prosperous tourism development. These include water and sanitation services, electricity, and communication networks, providing a suitable and safe environment for both tourists and local residents.

The second requirement: Objectives of tourism development:

The development of the tourism industry aims to achieve a continuous and balanced increase in tourism resources, focusing on the human being as the central axis and primary instrument of the development process. Therefore, the state is required to strive to provide everything necessary to preserve the physical, mental, and psychological capabilities of its citizens to the fullest extent. Tourism development begins with the individual's appreciation of the importance of tourism and their understanding of the benefits it yields on social, cultural, and economic levels(Azeez, 2019).

Tourism development seeks to overcome the most prominent problems it faces, foremost among them the inability to optimally utilize and exploit nature and tourist sites in the development process. Tourism development efforts should focus on the tourism product itself, giving it a distinctive character that sets it apart from others, enabling tourism marketing programs to promote it and gain a strong foothold in global tourism markets. Tourism development programs achieve significant results when they integrate science into development by utilizing modern tourism attraction technologies and adapting them to suit available tourism resources(Azeez, 2019).

Tourism development objectives also include inventorying and scientifically evaluating all available tourism resources and capabilities, while simultaneously identifying and developing new areas into attractive tourist destinations, such as tourist villages or sites specifically created to meet tourism needs. This evaluation is based on a scientific comparison with tourism products offered by competing countries, as well as on studying global tourism demand trends and characteristics, which serves as the foundation for determining the appropriate infrastructure and national environment to support tourism(JL Braga, I Borges, S Brás, C Mota, 2023).

Furthermore, tourism development aims to encourage tourism investment and facilitate the work of investment institutions by reducing customs duties and simplifying tax procedures on the tools and equipment necessary for completing tourism projects. One of its most important objectives is also to strengthen cooperation among all components, capabilities, and stakeholders operating in the tourism sector, given that tourism is an interconnected economic field encompassing a number of diverse economic establishments and activities(L Shayakhmetova, 2020) .

Ultimately, any effective tourism development plan should aim to prepare integrated plans for utilizing available sites, regions, and resources in an efficient tourism manner, and then work to develop and enhance them with beauty and distinction, so that they become distinguished tourist centers capable of attracting tourists, whether directly or through various promotional channels such as tourism advertising and multiple marketing communication methods. The development of the tourism sector is governed by several considerations that must be taken into account, which are as follows(Baidal, 2004):

1. Providing the necessary human resources for the tourism sector to enable tourist facilities to perform their role effectively.
2. Preserving the integrity of tourist sites, as attracting visitors may depend on weather, environment, history, or any other unique element of the site.
3. maximizing the utilization of accessible tourist resources while maintaining adaptability to satisfy the needs of both domestic and foreign travelers.
4. Conducting a thorough analysis to verify the economic feasibility of proposed tourism projects and determine whether the investment will be profitable.
5. Government support for the tourism sector by assisting the private sector in implementing tourism initiatives through a unified promotional and marketing plan.
6. Aligning the tourism development plan with other economic plans for various productive sectors to achieve balanced prosperity, rather than focusing solely on tourism.
7. Identifying obstacles that may hinder the development of the tourism sector and preparing alternative strategies to address specific emergencies.
8. Researching the domestic tourism sector to understand the nature of incoming visitors and their needs, and striving to meet them as much as possible.
9. Providing a range of hotel facilities suitable for all income levels and preferences, especially those suitable for those with limited incomes, as tourism is no longer limited to the wealthy.
10. Raising standards of cleanliness and tourism services, as these play a pivotal role in supporting tourism development. When the cleanliness of roads, coastal areas, archaeological sites, and other attractions is maintained, it encourages tourists to return to the country(Mohammed Shunnaq, William A. Schwab, 2007).

Third Requirement: Means Used to Achieve Tourism Development

The process of preparing a tourism development plan includes a series of sequential and interconnected stages, as follows(Inskeep, 1991):

- 1- Preparing preliminary studies.

2- Initially defining the planning objectives so that they can be modified based on feedback during the plan's preparation and the results evaluation phase.

3- Gathering data, conducting surveys, and assessing the current state of the tourism sector.

4- Studying the collected data. This stage includes analyzing and explaining the data collected through surveys, integrating it, and drawing conclusions and findings that will aid in preparing the plan and outlining its main and specific pathways.

5- Establishing the plan. Here, appropriate tourism directions are defined, and these directions (alternatives) are evaluated to select the most suitable and effective options for implementing the plan. The programs and initiatives that must be implemented to achieve the plan's objectives are also identified.

6- Implementing the plan according to its recommendations and using the methods defined in the previous stage.

7- Evaluate and review the tourism plan and amend it according to the observations, if necessary. It is worth noting that surveys, data collection, and analysis constitute the main inputs for tourism development plans. This stage requires great precision and organization. The most important aspects for which information can be gathered are (Al-Araimi, 2023):

- Tourist attractions
- Facilities and services
- Transportation patterns
- Infrastructure services and facilities. This stage necessitates taking into account the opinions of employees in government agencies, each according to their specialization, as well as representatives of the private sector and local communities. It also requires reviewing available research, maps, geographical information, natural and environmental features, assessing tourism markets, visitor characteristics and spending patterns, areas of tourism expenditure, the effectiveness of domestic tourism, air transport routes, etc.

Fourth Requirement: The Role of Tourism Companies in Developing the Tourism Sector in Karbala

The city of Karbala is located 105 km southwest of Baghdad, the capital of Iraq, on the edge of the desert, west of the Euphrates River and on the left bank of the Al-Husayniya Canal. It was an uninhabited area when Imam Hussein (peace be upon him), the grandson of the Prophet (peace and blessings be upon him), arrived there in the year 11 AH / 192 AD. The city is located at longitude 44°40' and latitude 33°31'. It is bordered to the north by Anbar Governorate, to the south by Najaf Governorate, to the east by Babylon Governorate and part of Baghdad

Governorate, and to the west by the Syrian Desert and the lands of the Kingdom of Saudi Arabia (27). Among the most prominent tourist attractions in Karbala are(H Taibah, A Al-Hilali, 2023):

A- The Al-Husayn Shrine, which contains the tomb of Imam Hussein (peace be upon him), the tombs of his sons (peace be upon them), and a group of his companions (peace be upon them).

B- The Abbasid Shrine, which contains the tomb of Imam Abbas (peace be upon him), as well as several chambers where a number of scholars and princes are buried.

C- The Shrine of Hurr ibn Yazid al-Riyahi: Located five kilometers from the heart of Karbala, he was one of the martyrs of the Battle of Karbala.

B- The shrine of Awn ibn Abdullah, a descendant of Imam al-Hasan (peace be upon him). In addition, there is a large collection of shrines, most notably that of Muhammad ibn Ali ibn Hamza al-Tusi, a pillar of Islam in the 5th century AH.

C- The site of Imam Ali (peace be upon him), the place attributed to Imam Ali ibn Abi Talib (peace be upon him) when he passed through Karbala during the Battle of Nahrawan.

D- The site of Imam al-Mahdi (may God hasten his reappearance), located on the left bank of the Husayniya River at the entrance to Karbala on the road leading to the city center. It is a famous shrine topped by a high dome that was rebuilt in the 1990s.

D- The Husayni Camp, also known as the site of the tents of Imam al-Husayn (peace be upon him). This area was previously called the Al Issa Quarter, named after one of the ancient Alawi families who trace their lineage back to Imam Zayd ibn Ali ibn al-Husayn (peace be upon him).

D - The Shrine of Tell al-Zainabiyah, located on the western side of the shrine of Imam Hussein, peace be upon him, adjacent to the elevated Gate of al-Zainabiyah, known as Tell al-Zainabiyah. It is narrated that this hill overlooked the sites of the martyrs in the Battle of Karbala, where Zainab al-Kubra, peace be upon her, was checking on her brother. Thus, this spot became named after her. People visit the shrine to seek blessings and offer sacrifices. This shrine has been rebuilt several times, most recently in 2002 (1), and there are many other shrines that cannot be listed here. Tourism companies play a practical and pivotal role in the tourism development of the city of Karbala. They contribute directly to organizing religious trips and receiving delegations from many countries such as Iran, Pakistan, India, Lebanon, and the Gulf countries, through their offices inside and outside Iraq. These companies provide comprehensive packages that include securing visas, organizing land and air transportation, receiving delegations at airports and

border crossings, in addition to providing accommodation in hotels and residential complexes near the holy shrines, and organizing religious visit programs and introductory tours of Karbala's landmarks. Tourism companies also contribute to the local economy by contracting with hotels, transportation companies, restaurants, and religious souvenir shops, providing direct and indirect employment opportunities for the city's residents. For instance, the Noor Karbala Company arranges lodging for visiting delegations during significant pilgrimages by working with over 20 hotels. These businesses use social media and digital platforms, as well as mobile applications that offer online booking services and information on tourist and religious sites, to promote their businesses. Additionally, they create promotional films and short documentaries that highlight the city's landmarks and history. These are then posted on their websites. These businesses have started creating new tourism programs that include trips to historical and archeological locations like Khan al-Nakhila and the Imam Hussein Museum (peace be upon him), in addition to planning customary religious pilgrimages(IAA Alomari, 2018).

In order to promote sustainability and increase tourism diversity, they also plan ecotourism excursions to Lake Razzaza. Some tourism businesses also take part in initiatives to improve tourism services, like modernizing visitor accommodations, supporting public hygiene campaigns during significant pilgrimage seasons, and initiating programs to support visitor health and ambulance services in collaboration with the Karbala Health Department. Other businesses have also added high-quality services that have improved the tourist experience, like offering catering services that cater to visitors of different nationalities, providing modern, air-conditioned vehicles for delegation transportation, and offering multilingual tour guide services in Arabic, Persian, and English. By planning cultural and academic events in collaboration with Iraqi and foreign universities, these businesses have expanded their role beyond religious tourism to include drawing in nonreligious foreign visitors, especially researchers and historians interested in learning about the history and significance of the city. In order to achieve sustainable tourism development in Karbala, tourism companies have become crucial partners in the process by engaging in a variety of practical activities that not only draw tourists but also employ local workers, stimulate markets, develop services, and improve the city's reputation both locally and globally(AK Saud Almasoudi, 2025).

An examination of Karbala's tourism industry shows that travel agencies are essential to its growth. In addition to creating a variety of tourist programs aimed at different visitor demographics, they provide all-inclusive service packages that include lodging, transportation, and tour guiding. By using cutting-edge promotional techniques that rely on digital marketing and cooperation with media outlets and religious institutions, numerous businesses have

successfully drawn tourists from both inside and outside of Iraq, greatly boosting the number of visitors to the city. Additionally, by building relationships with hotels and other tourist facilities and boosting staff abilities, these businesses have improved the quality of tourism services, which has a favorable effect on the city's overall tourist experience(Al-Shaibani¹ et al., 2021).

Nonetheless, the results showed a variety of obstacles impeding tourism businesses' operations and restricting their capacity to attain sustainable development. The most notable of these issues are the lack of enough government support for building tourism infrastructure and establishing a favorable business climate, as well as the inadequacy of thorough strategic planning for Karbala's tourism industry. In addition to the financial difficulties brought on by shifting service costs and the difficulty of securing funding, some businesses also face regulatory issues due to the numerous oversight organizations and inconsistent directives among the pertinent departments. The research hypotheses are confirmed by the fact that tourist enterprises continue to play a significant role in propelling Karbala's tourism development despite these obstacles. The Ministry of Tourism and Antiquities, the Ministry of Transport and Communications, the Ministry of Planning, the Ministry of Interior, the Ministry of Foreign Affairs, the Ministry of Construction and Housing, and the Ministry of Higher Education and Scientific Research are among the organizations that have contributed to the development of this strategic policy. The private sector, represented by travel and tourism agencies, has also been taken into consideration. The Karbala community and its representatives in the local council and civil society organizations are arguably the most significant stakeholders because they are in the best position to recognize the issues and suggest solutions. Incorporating this strategy into the creation of master plans and the geographical distribution of public services also requires the involvement of urban planning authorities. Involving these organizations in the creation of the tourist sector plan seeks to accomplish a clear vision and guarantee that each organization takes accountability for resolving its associated issues. An efficient marketing and promotion effort is essential to this strategy's success. As was already noted, tourism has evolved into a career, and any profession needs marketing. It is no longer only travel or moving from one area to another. As a result, advertising plays a critical role in supporting any plan developed to grow Karbala's tourism industry. The following criteria can be used to define the function of advertising and promotion(AABK Al-Zuwaini, 2024):

- First, use informative pamphlets about local tourism to step up awareness initiatives.
- Second: Direct media operations that target domestic tourism destinations.
- Third: Promote actions to maintain sustainable tourism's physical attributes.
- Fourth: Take care of monuments, fauna, and archeological sites.

Fifth: Set aside time on radio and in the media for national tourism education and awareness-building. The following are some of the most well-known travel agencies in Karbala District: (29)

1. Noor Karbala Tourism and Travel Company is a top provider of lodging, transportation, and religious counseling services for international tourists from Iran and the Gulf.
2. Qubab Karbala Tourism and Travel Company specializes in arranging travel for tourists from both inside and outside of Iraq, with an emphasis on lodging and transportation in Karbala and other holy locations.
3. For both Arab and foreign tourists, Anwar Al-Taf Tourism and Travel Company provides all-inclusive plans that include air and land transportation, as well as welcome and advisory services and religious and cultural events.
4. Al-Aqsa Tourism & Travel Company specializes in planning visits to sacred sites in Iraq and offers affordable lodging and transportation.
5. Sama Karbala Religious Tourism Company stands out for providing Iranian tourists with all-inclusive programs that include lodging, food, transportation, religious counseling, and multilingual translators.

Section Four: The Applied Aspect of the Research

First: Scales and the Scale Used

To ascertain the sample's replies, the researcher employed already tested scales from previous investigations. Their confidence in their capacity to investigate the research model in the application environment is increased as a result. The sample's opinions about the variables and dimensions of the research model were assessed using a five-point Likert scale. These scales are explained in depth in Table (1).

1. Testing the Reliability of the Research Scale

To verify the scale's ability to measure the research model at different time points, or what is known as the reliability of the scale used in studying the research variables, Cronbach's alpha coefficient was used to ensure the consistency and reliability of the research scales, as shown in Table (1). The values of Cronbach's alpha coefficient ranged between (0.83-0.88), which are considered statistically acceptable in administrative research, as their value is greater than (0.70) (Hair et al., 2019:775) (Tavakol & Dennick, 2011 : 54). These ratios indicate that the scales are characterized by internal consistency.

Table (1): Summary of research criteria

The variable:	Cronbach's Alpha	Symbol	Number of Items	Scale Source
Performance of tourism companies	0.88	Per.	22	

Tourism development and improvement	0.83	Dev.	16	
-------------------------------------	------	------	----	--

Based on the literature and outputs of SPSS V.26

Second: Statistical Description of Research Variables

A statistical description of the research model's variables and items is essential to determine the level at which the variables are present in the application environment. To achieve this, the research utilizes the arithmetic mean and standard deviation as primary statistical methods. As illustrated in Table (2), the model variables for both tourism company performance (22 items) and tourism development (16 items) have their response levels determined based on the arithmetic means by identifying their category. Since the research questionnaire uses a five-point Likert scale (strongly agree – strongly disagree), the arithmetic means fall into five categories. The category is determined by calculating the range length ($4 = 1-5$) and then dividing the range by the number of categories (5) ($0.80 = 4/5$). Afterward, (0.80) is added to the lower limit of the scale (1) or subtracted from the upper limit of the scale (5). The categories are as follows (Dewberry, 2004: 15):

1) – 1.80: Very low, 1.81 – 2.60: Low, 2.61 – 3.40: Moderate, 3.41 – 4.20: High, 4.21 – 5.0: Very high)

The statistical software (SPSS V.26) was used to conduct the statistical analyses for the research. Table (2) shows the highest weighted arithmetic mean of (3.99) for the variable of tourism company performance, with a standard deviation of (0.494). This indicates the consistency of the sample's responses regarding this variable. This mean was higher than the arithmetic mean for the tourism development variable, which came in second place with a mean of (3.87) and a standard deviation of (0.669). This reflects the consistency of the research sample's responses regarding the research variables and within a high level of response. As for the highest arithmetic mean for the items of the two variables, it was available in a high to very high range. Except for paragraphs (Per15, Per14, Dev7, Dev11, Dev12, Dev13, Dev14), whose level of responses was moderate, reflecting the research sample's understanding of the nature of tourism companies' performance and the development and improvement of tourism, by the research sample.

Table (2): Arithmetic means and standard deviations of the two research variables and their dimensions

Variable ¹	Arithmetic Mean	Standard Deviation	Response Level	Variable	Arithmetic Mean	Standard Deviation	Response Level
Per1	4.17	.379	high	Dev1	4.55	.673	Very high
Per2	3.81	.785	high	Dev2	4.82	.379	Very high

Per3	4.40	.493	Very high	Dev3	4.37	.684	Very high
Per4	4.35	.482	Very high	Dev4	4.48	.531	Very high
Per5	4.17	.379	high	Dev5	4.48	.631	Very high
Per6	4.30	.461	Very high	Dev6	3.42	.925	high
Per7	4.35	.482	high	Dev7	3.15	.972	moderate
Per8	3.98	.496	high	Dev8	3.70	.880	high
Per9	4.12	.479	high	Dev9	3.47	.988	high
Per10	3.97	1.166	high	Dev10	3.41	.940	high
Per11	3.92	.644	high	Dev11	3.08	.896	moderate
Per12	4.05	.535	high	Dev12	3.27	.976	moderate
Per13	3.24	.646	high	Dev13	3.35	.948	moderate
Per14	2.92	.997	moderate	Dev14	3.24	.969	moderate
Per15	2.67	1.031	moderate	Dev15	3.70	.880	high
Per16	3.42	.910	high	Dev16	4.82	.379	Very high
Per17	4.24	.431	Very high	Tourism development and promotion	3.87	.669	high
Per18	4.22	.422	Very high				
Per19	4.45	.701	Very high				
Per20	4.34	.478	Very high				
Per21	4.47	.702	Very high				
Per22	4.15	.754	high				
Performance of tourism companies	3.99	.494	high				

Source: Prepared by the researcher using SPSS V.26 output.

Third: Hypothesis Testing:

Testing correlation and influence hypotheses is a fundamental objective because it reveals the nature of the interaction between these variables. This allows for an understanding of the practical reality and the formulation of logical conclusions and appropriate recommendations. Furthermore, it tests the extent to which the independent variables can explain and influence the dependent variable. In this regard, it should be noted that the scientific model the researcher seeks to test is a simple model, consisting of the independent variable (the performance of tourism companies) and the dependent variable (the development and improvement of tourism), as follows:

A. The first main correlation hypothesis: (There is a statistically significant correlation between the performance of tourism companies and the development of tourism). To demonstrate the extent of the correlation between the independent and dependent variables, the researcher used Pearson's test to test the first main hypothesis. Table (3) shows the simple correlation matrix (Pearson's test) between the dimensions of tourism company performance and tourism development. Before delving into the testing of the sub-hypotheses of this main hypothesis, Table (4) indicates the sample size (70) and the test type (2-tailed). The abbreviation (Sig.) in the table indicates testing the significance of the correlation coefficient by comparing the calculated t-value with the tabulated one, without displaying the values. If a mark (**) appears on the correlation coefficient, this means that the calculated t-value is greater than the tabulated one. The strength of the correlation coefficient is judged according to Cohen & Cohen's (1983) formula, as shown in Table (3) below:

Table (3) Categories for interpreting the level of correlation coefficient

	Interpreting the correlation relationship	Correlation coefficient value
1	No correlation	0
2	A perfect correlation (positive or negative)	±1
3	A weak correlation (positive or negative)	(0 –0.30) ±
4	A strong correlation (positive or negative)	(0.31–0.70) ±
5	A very strong correlation (positive or negative)	(0.71–0.99) ±

Source : Saunders, M., Lewis, P., & Thornhill, A. (2009). " *Research methods for business students* " 5th ed , Pearson Education Limited : Prentice Hall , England , P.459.

Table (4) indicates a positive and significant correlation between the performance of tourism companies and tourism development. The simple correlation coefficient between them is (0.805**), indicating a strong direct relationship. This is further supported by the statistical significance of the correlation, which appeared at a significance level of (1%) and a confidence level of (99%). Table (4) illustrates this relationship, thus confirming the first main hypothesis, which states that (there is a statistically significant correlation between the dimensions of tourism company performance and tourism development). At a significance level of (1%), the conclusion is accepted with a confidence level of (99%).

Table (4) Correlation Matrix between the Dimensions of Tourism Companies' Performance and Tourism Development

Correlations			
		Performance of tourism companies	Tourism development and improvement
Performance of tourism companies	Pearson Correlation	1	.805**
	Sig. (2-tailed)		.000
	N	70	70
Tourism development and improvement	Pearson Correlation	.805**	1
	Sig. (2-tailed)	.000	
	N	70	70
**. Correlation is significant at the 0.01 level (2-tailed).			

Source: SPSS v.26 output

C. Testing the Impact Relationships Between Research Variables:

The main objective of this section is to test the impact hypotheses related to the research variables, which focus on the direct influence between these variables. For this purpose, the researcher used Simple Regression Analysis (SRA), which identifies the direct influence between variables. To test the significance of the simple linear regression model, the researcher used the F-test. A significant effect is present if the calculated F-value is greater than the tabulated F-value, and no effect is present if the calculated F-value is less than the tabulated F-value at the 0.01 level (using SPSS version 26).

1. The second main hypothesis states that there is a statistically significant relationship between the performance of tourism companies and the development of tourism. To confirm its validity, the researcher conducted a regression test as follows:

First: Table (5) shows the value of the F-statistic, which indicates that the calculated value for the estimated model was (125.858) at a significance level of (0.01). Therefore, the regression model is statistically acceptable, paving the way for the acceptance of the hypothesis. This means that there is a statistically significant effect of the performance of tourism companies on the development of tourism, with a confidence level of (99%).

Second: The value of the coefficient of determination (R^2) of (0.65) shows that the performance of tourism companies can explain (65%) of the changes that occur in the development of tourism in the research sample. The remaining (35%) of the explanatory power is attributed to the contribution of other variables not included in the study model.

Thirdly: It is evident from the marginal slope coefficient (β) value of (0.80) that increasing the performance levels of tourism companies by one unit will lead to an increase in tourism development and growth by (80%) of one standard deviation. Therefore, the hypothesis is accepted.

Table (5): Calculated value of B for the relationship of influence between the variable of tourism company performance and the development and improvement of tourism (n=70)

Coefficients ^a									
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	R^2	F	Sig
		B	Std. Error	Beta					
1	(Constant)	.917	.203		4.512	.000	.647	124.585	.000
	Performance of tourism companies	.605	.054	.805	11.174	.000			
a. Dependent Variable: Tourism development and promotion									

Source: Prepared by the researcher using SPSS version 26

Conclusion

This study aimed to analyze the impact of tourism companies on achieving sustainable tourism develop in the city of Karbala by measuring their performance and examine their relationship to tourism develop. The results showed that tourism companies enjoy a relatively high leveles of performance, reflecting their important role in supporte tourism activity and providing services related to visitor traffic in the city.

The statistical analysis also revealed a strong and statistically significant positive correlation between the performance of tourism companies and tourism develop, with a correlation coefficient of 0.805. This indicates that improve performance of tourism companies is linked to a higher level of tourism development. Furthermore, the regression analysis demonstrate a

significant impact of tourism company performance on tourism development, with the regression model showing an explanatory power of 65% for the changes in tourism develop. This underscores the importance of tourism companies as key players in the development of the tourism sector.

The results also indicated that tourism companies contribute to improving the level of tourism services, organizing visitor traffic, and supporting tourism-related economic activities, thus enhance opportunities for achieve sustainable tourism development in Karbala. Conversely, the study reveale several aspects requiring further attention and development to enhance the efficiency of tourism companies and increase their capacity to contribute to the development of the tourism sectores.

Based on the above, it can be concluded that tourism companies represent a crucial element in supporting sustainable tourism development in Karbala, and that improving their performance will positively impact the development of the tourism sector and the achievement of tourism development goals in the city.

First: Results

1. The study results showed a high level of performance among tourism companies operating in Karbala, reflecting their ability to contribute to supporte tourism activities and services related to the tourism sector.
2. The statistical analysis revealed a strong and statistically significant positive correlation between the performance of tourism companies and the achievement of sustainable tourism development in Karbala, confirming the important role these companies play in developing the tourism sector.
3. The study result demonstrate a significant impact of tourism company performance on tourism development, indicating that improving the performance of these companies positively affects the achievement of sustainable tourism development goals.
4. Tourism companies contribute to enhancing the tourism sector's capacity by organizing visitor traffic and provide essential tourism service, which helps improve the visitor experience and increase visitor satisfaction.
5. Tourism companies play a vital role in stimulating locales economic activity by supporting tourism-related activities and provide direct and indirect employment opportunities in the tourism and services sectors.
6. Tourism companies contribute to improve the quality of tourism services offere to visitors through competition in provide transportation, accommodation, and tour guide services, thereby enhancing the efficiency of the tourism sector.

7. The study showed that the marketing and promotional activities implemented by tourism companies are a significant factor in attracting visitors and raising awareness of the tourism and religious attractions of Karbala.
8. Tourism companies contribute to supporting the sustainability of tourism activity by diversifying the service and tourism programs offered to visitors to meet their various needs and expectations.
9. The study results indicate that tourism companies represent a key link between visitors and tourism service providers, which contributes to strengthening integration among the various components of the tourism sector.
10. The study reveals a number of challenges that limit the effectiveness of tourism companies in contributing to sustainable tourism development, most notably some problems related to infrastructure, institutional support, and coordination among entities related to the tourism sector.

Second: Recommendations

1. The necessity of assisting travel agencies and offering financial and administrative resources to promote investment in the travel industry.
2. Creating training programs to improve the quality of services offered to staff members in travel agencies.
3. Increasing collaboration between government organizations and travel agencies to effectively plan the main travel seasons.
4. Encouraging travel agencies to use contemporary technologies for online reservations and promotion.
5. Encouraging businesses to plan programs that include religious, cultural, and environmental tourism in order to support tourism diversification activities.

References:

- AABK Al-Zuwaini, R. J. (2024). The Impact of Cultural and Religious Factors on the Choice of Tourist Destinations (A Comparative Study between Different Cultures). *Cajitmf.Casjournal.Org*.
- Abdelmajid., B. A. S. S. (2019). *Electronic tourism applications in Algeria: A linguistic and semiotic study*.
- AK Saud Almasoudi, S. M. (2025). Evaluation of Tourism Development Strategies with Emphasis on Religious Tourism in Karbala City. *International Journal of Tourism, Culture & Spirituality*.
- Al-Araimi, M. A. H. (2023). The Role of Strategic Planning in Achieving Environmental Tourism Development (A Case Study on Hotels in Sur, Sultanate of Oman). *Journal of the Advances in*

Agricultural Researches.

- Al-Qadi, M. Z. S. A. S. (2022). Towards an integrated strategy for developing outbound tourism to enhance the competitive advantage in the tourism sector in Palestine: An analytical study from the perspective of workers in related sectors. *Journal of Al-Quds Open University for Administrative & Economic Research*, 7(18), 66.
- Al-Shaibani¹, M. A. A. J., ², F. K. H. A.-Z., Abbood, A., & Awdaa³. (2021). The Role Of Tourist Attractions In The Development Of The Reality Of Tourism In The Holy Governorate Of Kerbala. *Researchgate.Net*.
- Azeez, R. (2019). Is Tourism a Sustainable Haven for Economic Growth in North African Countries? An Evidence From Panel Analysis. *Mpra.Ub.Uni-Muenchen.De*.
- Baidal, J. A. I. (2004). REGIONAL TOURISM PLANNING IN SPAIN: Evolution and Perspectives. *Annals of Tourism Research*.
- Bokareva, O. (2018). Directive (EU) 2015/2302 on package travel and linked travel arrangements - application to cruises. *The Journal of International Maritime Law*.
- CR Goeldner, J. R. (2011). Tourism: Principles, practices, philosophies. *Books.Google.Com*.
- CR Goeldner, J. R. (2012). Tourism: principles, practices, philosophies.. *Cabidigitallibrary.Org*.
- Decision, F. (n.d.). Marketing lectures. *Dspace.Univ-Alger3.Dz*.
- FJ DeMicco. (2017). Medical tourism and wellness: hospitality bridging healthcare (H2H). *Books.Google.Com*.
- Ghattami¹, Y. S. AL, & Shafazawana Bet Mohammed Tharikh. (2024). A Systematic Literature Review: Analyzing the Determinants of Revisit Intention in Medical Tourism. *Change Management: An International Journal*.
- H Taibah, A Al-Hilali, W. H. (2023). The Significance of Camping in Promoting Nature Tourism , A field study on Riyadh tourists in line with Saudi Arabia's vision 2030. *Journals.Ekb.Eg*.
- IAA Alomari, B. A. O. (2018). Tourism Sector Development in Jordan: Elements, Challenges and Requirements. *African Journal of Hospitality, Tourism and Leisure*.
- Inskeep, E. (1991). Tourism planning: An integrated and sustainable development approach. *Books.Google.Com*.
- JL Braga, I Borges, S Brás, C Mota, F. C. (2023). Inventorying Tourist Resources: Assessment of the Tourist Potential of Vieira do Minho. *Proceedings of the 6th International Conference on Tourism Research*.
- Johnstone²⁰²³). Organisation for Economic Co-operation and Development (OECD). *Academic.Oup.Com*.
- L Shayakhmetova, A. M. (2020). State Regulation of the Tourism Industry for Attracting International Investment. *Journal of Environmental Management and Tourism*.
- M Kozak, N. K. (2023). Early Framers of Tourism Knowledge, Volume II. *Api.Taylorfrancis.Com*.
- M Üzülmöz, A Ercan İştin, E. B. (2023). Environmental Awareness, Ecotourism Awareness and Ecotourism Perception of Tourist Guides. *Mdpi.Com*.
- Maroua, B. K. . G. (2025). The Significance Of Touristic Development In Exports Diversification - A Case Study Of Some Arab Countries: Algeria, Saudi Arabia And Qatar-. *Al-Risalah Journal for*

Human Studies and Research.

- Mohammed Shunnaq, William A. Schwab, M. F. R. (2007). Community development using a sustainable tourism strategy: a case study of the Jordan River Valley touristway. *Journal of Tourism Research*.
- Morrison, A. (2022). Hospitality and travel marketing. *Taylorfrancis.Com*.
- MR Dileep, A. K. (2021). Air transport and tourism: Interrelationship, operations and strategies. *Api.Taylorfrancis.Com*.
- N Dhakate, R Joshi, F Ali, S. K. & F. (2023). Current knowledge and future research directions of medical tourism: insights from a bibliometric analysis. *Pacific Journal of Tourism*.
- P Kotler. (2022). Marketing for hospitality and tourism. *UK.: Pearson Education Limited*.
- PA Krasnokutskiy, A. K. (2016). The Main Trends and Prospects of Development of International Tourism. *Dergipark.Org.Tr*.
- Shaaban, D. A. A.-T. (2024). Quality of tourism services in achieving a competitive advantage. *Journals.Ekb.Eg*.
- Sigala, M. (2020). Tourism and COVID-19: Impacts and implications for advancing and resetting industry and research. *Journal of Business Research*.
- Tourism, U. (2025). *World tourism barometer*.
- Tourism, U. N. (2025). World tourism barometer. *UN Tourism: Madrid, Spain, 23*.
- Vašaničová, P. (2025). Urban Networks and Tourism Development: Analyzing the Relationship Between Globalization and World Cities (GaWC) Rankings and Travel and Tourism Development Index (TTDI). *Mdpi.Com*.