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Published in:
International Journal of Tourism Cities

DOI:
[10.1108/IJTC-04-2020-0076](https://doi.org/10.1108/IJTC-04-2020-0076)

E-pub ahead of print: 03/12/2020

Document Version
Peer reviewed version

[Link to publication on the UWS Academic Portal](#)

Citation for published version (APA):

Faraji, A., Khodadadi, M., Nematpour, M., Abidizadegan, S., & Yazdani, H. R. (2020). Investigating the positive role of urban tourism in creating sustainable revenue opportunities in the municipalities of large-scale cities: the case of Iran. *International Journal of Tourism Cities*, 7(1), 177-199. <https://doi.org/10.1108/IJTC-04-2020-0076>

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Investigating the Positive Role of Urban Tourism in Creating Sustainable Revenue Opportunities in the Municipalities of Large-Scale Cities: The Case of Iran

Abstract

Purpose - Unsustainable revenues in municipalities are short term and may have an adverse effect on urban systems. Focusing on stable financial resources can reduce such adverse effects. According to the legal obligations of municipalities in the creation of sustainable revenue, developing tourism-based activities in municipalities can play a significant role in providing sustainable income.

Design/methodology/approach - This study aims to assess the positive effects of economic opportunities related to tourism for the municipalities in Iran's large-scale cities and to identify the hidden opportunities of tourism. Also, from interviews and analysis of themes based on the STAR model, tourism opportunities have been extracted and classified.

Findings - As a result of this research, hidden income-generating opportunities of urban tourism have been identified for municipalities, including those depending on situation, tasks, actions, and results. For each of these categories, strategies for the realization of tourism opportunities are presented. Tourism's hidden opportunities include those relating to organizational aspects, tourism planning, tourism diplomacy, handicrafts, health tourism, event tourism, and urban tourism marketing.

Originality/value - By taking advantage of these opportunities, income generation, employment, and urban management will be improved in the municipalities.

Key words: Urban tourism, revenue opportunities, urban economy, sustainable revenues, municipality

1. Introduction

Municipalities¹ and local governments in Iran's cities, especially its large-scale cities, are faced with numerous income inadequacies, economic issues, and instabilities in income sources (SCUPA, 2008). The local governance organizations have not been able to generate enough income from their potential income sources, despite their widespread nature (Golchinfar et al., 2016). In this regard, it is vital for municipalities to generate sustainable revenue from other potential income sources, and they must pay

¹ A municipality according to Article 5 of the Municipal Law of the Islamic Republic of Iran is a public and nongovernmental organization with independence and legal personality, which is established under the supervision of the city council elected by the people. The Ministry of the Interior is responsible for overseeing and proctoring the city council.

specific attention to the concept of sustainable development. As is widely acknowledged, sustainable development is not limited to environmental issues: its political, economic, social, and cultural aspects also have great importance (IISD, 2016). Achieving sustainability in urban development is possible by improving infrastructure and urban housing (and by facilitating the proportionate and equitable distribution of urban facilities and services to increase the welfare of citizens) (ICSU, 2013). However, many of the challenges in cities, such as lack of funding for basic facilities and services, make it difficult for citizens to access these facilities (UN-Habitat, 2015). In general, the revenue structure of municipalities all around the world can be divided into three groups: different forms of taxes or duties, social partnerships, and government financial grants. Among these, levying charges on buildings and land is the most important source of revenue for local organizations and governments (Slack, 2009). In recent decades, to achieve sustainable development, the traditional sources of revenue in Iran's municipalities have been challenged (Shamai & Yousofi Babadi, 2018).

Traditional revenue-generation methods in cities have not met the growing costs of urban management in recent years (Abbasi & Baqeri, 2010). Thus, tourism, and especially urban tourism, has attracted the attention of urban executives as a sustainable source of revenue (Golchinfar et al., 2016; McIntyre, 1993). In other words, urban tourism can contribute substantial economic benefits to cities (Dogru & Bulut, 2018). However, the cities whose economies are the most dependent upon tourism are likely to benefit the least. It is the cities with large and varied economic bases that gain the most from tourism but are the least dependent upon it (Ashworth & Page, 2011). Urban tourism has often been encouraged in order to improve the quality of life in local communities and has become increasingly important in the process of globalization (Khoshkam et al., 2016), and also leads to the mobility of urban economies. Communities affected by the economic crisis (e.g. financial crisis of 2008) are considering tourism as a way to improve their economies (Stylidis & Terzidou, 2014). Many cities in the world have had positive experiences with urban tourism. Turkey and China are examples of countries that have used tourism to generate revenue and consequently grow their urban economies (Ma et al., 2015; Uysal, 2015).

On one hand, a need is felt for research into the negative consequences of sustainable revenue sources. On the other hand, the limited financial resources of the municipalities have complicated the organizations' tasks. To meet these costs, they have had to resort to revenues that stimulate all sectors of the urban economy, but in the long run this will not improve the quality of life of the residents. The main objective of this study is to evaluate tourism as a revenue-generation opportunity that will provide new and sustainable sources of revenue for municipalities.

2. Literature Review

2.1. Sustainable Development

Sustainable development meets the needs of the present without compromising the ability of future generations to meet their needs (Brundtland, 1987). Another definition of sustainable development has been given by the Organisation for Economic Cooperation and Development (2001), which is about the coordination of economic, social, and environmental goals (Dias et al., 2014; Shaker & Sirodoev, 2016) to maximize the welfare of people currently without destroying or damaging the ability of future generations to meet their own needs and desires. Sustainable development leads to coordination and harmonization among economic development, social progress, and environmental support in cities (Xu & Zhang, 2001).

Municipalities are the most legitimate local public authorities to mobilize and ensure the participation of local actors, and to form teams of leaders to ensure local sustainable development (Cigu, 2014).

In this regard, to achieve such sustainable coordination and harmonization, sustainable urban organization and municipal administration is necessary (Pelizer et al., 2004). In order to adhere to the framework developed by the World Commission on Urbanization in the 21st Century (Sharzeei & Majed, 2011), cities must have sustainable urban development where they have the following, as a minimum:

- Sustainable urban housing for the people of the city: that is, suitable housing that is available and affordable
- A sustainable urban society: that is, one that has social solidarity and unity
- A sustainable urban economy
- A sustainable urban environment with stable ecosystems.

The above indices indicate that the conditions of sustainable urban development are exactly consistent with the conditions of sustainable economic development and are defined similarly (Spence, Annez & Buckley, 2008). Based on their financial autonomy, local government programs for sustainable development include a wide range of initiatives designed to improve the human capital of individual workers. Programs can also be created with new financing instruments to meet the needs of local micro and small enterprises (Cigu, 2014).

In this context, one of the main strategic objectives in the formulation of a municipality's sustainable revenue-generation development strategy is innovation as an objective in itself, through the incorporation and development of urban tourism strategies (Carrière & Demazière, 2002; Ozturk & Terhorst, 2012). Municipalities are responsible for identifying new sources of employment and income at the local level. It is necessary to provide new sources of sustainable income in municipalities, which should then offer strategies for moving to new sustainable policies and plans.

2.2. Sustainable Revenue in Municipalities

In recent years, due to an increasing urban population, many social and economic problems have emerged in cities that bring attention to urban revenue provision by local governments (Hajilou et al., 2017; López González & Mesa Callejas, 2008). The availability of the people's maximum disposable revenue over a period of time ensures the creation of the same level of revenue in the future, even when the economic system is faced with some restrictions on resources, labor, human capital, and natural capital (Hicks, 1946). On the other hand, some researchers (Hassanzadeh & Khosroshahi, 2008) have suggested terms to define sustainable revenues, such as valid, continuous, and desirable. The term "valid" indicate that there are guarantees of urban health and no negative environmental impacts. "Continuous" means that social and economic fluctuations do not have an effect on the receipts. "Desirable" indicates that they have positive social effects, follow economic and social justice, are easily accessible, and ensure sustainable urban development.

Sources of sustainable urban revenues are diverse, including income from value-added tax, vehicle tolls, renovation dues, company and license fees, travel and postage fees, licensing fees, official documentary fees, car screening charges, tolls on unmovable transactions, revenues from urban parking lots, the cost of waste-collection services, and most importantly tolls due to the arrival and departure of tourists (Yaghoubi et al., 2019). This can be achieved largely by good urban management of income generation,

distribution of income, and consumption (Shamai & Yousofi Babadi, 2018). As well as being continuous, sustainable revenue should not have negative impacts on urban life. In most countries, the municipalities (known as the first level of local government) have exclusive oversight of rural development and urban planning, water and sewage, household waste, social services, and sports and leisure. In an urban economy, sustainable incomes must take into account the sustainability and quality of the urban environment (Cigu, 2014). Based on the local financial autonomy of municipalities, they need to determine their own economic strengths and use their own resources in the implementation of a realistic local development strategy. As such, providing sufficient and sustainable income resources is one of the important issues for local governments and municipalities all around the world (Golchinfar et al., 2016).

In general, the revenue sources of municipalities in Iran are either internal (direct real-estate revenues such as those relating to land and property) and external (such as bills and taxes). According to Article 29 of the Financial Regulations of Municipalities (Islamic Parliament Research Center, 1967), there are five main categories of income-generation sources for municipalities: revenues from public duties (revenue continued), revenues from special effects, the cost of municipal services and revenues from for-profit institutions, revenues from municipal property funds, and grant aid and government agencies. UN-Habitat (2015) defines sustainable revenue as the maximum income available over a period which ensures the creation of the same level of income in the future, when the economic system faces resource, production capital, labor, and natural capital constraints.

One of the strategies of municipalities and local governments regarding urban planning and management is to develop tourism activities and smooth the flow of the economic cycle through the establishment of tourism- and leisure-based affairs (Shamai & Yousofi Babadi, 2018). According to previous research (Sharzei & Majed, 2011), tax collection is the most sustainable type of income, and is currently the main source of income for most municipalities in Iran. Therefore, with the development of tourism, tax revenues will also increase because the tourism sector is a source of tax revenue. In general, tourism taxes can be divided into three categories: tax on tourism products, tax on tourists, and charges for using tourist facilities and amenities. The second sustainable source of municipal revenue is the revenue generated from the cost of services provided (transportation services, parking fees, entrances to leisure and entertainment centers, etc.). It is clear that with the increase in the number of tourists, in addition to local residents, the cost of using these services will be multiplied.

Barakpour & Keivani (2016) in an empirical study found that one of the weaknesses of municipalities in Iran in implementing sustainable development is their inability to provide leisure-activity services; tourism has a poor position in municipalities. Tyrrell & Johnston (2009) stated that traditional multiplier methods of estimating the fiscal impacts of the economic development of tourism in municipalities assume that there are related changes in the numbers of new employees or residents. Visitors passing through a community might require public services, such as police, road repair, and rest stops, without spending money at tourism-related businesses. Thus, the impacts of visitors in municipalities or other local government areas through which they travel will only be reflected partially in the employment they generate when they spend time eating, sleeping, and shopping. In addition, the impacts of economic activities on municipalities' and other local government finances differ across rural, suburban, and urban areas.

The use of a management system with appropriate urban governance in cities is one of the necessary priorities of urban management to realize sustainable incomes. Today, there are hidden situations in Iran's

cities that, if taken advantage of, can bring significant economic benefits in the form of economic opportunities. In addition, in the field of urban management and tourism planning, it is possible to turn these events or hidden situations into opportunities and to turn the opportunities into attractions, in order to promote both tourism and the related economic benefits in cities (Ma et al., 2015). Potential opportunities are those that, despite being available in the economic system, have no mechanism to make them happen.

2.3. Sustainable Tourism Development

2.3.1. Role of Stakeholders

Sustainable tourism principles, developed to operationalize the idea, identify four pillars of sustainable tourism development: economic, ecological, cultural, and matters relating to community sustainability (McKercher, 2003). Gursoy et al. (2010) indicate that the sustainability of tourism development can be significantly influenced by the involvement of the local community. For the implementation of sustainable tourism principles and the success of sustainable tourism development, stakeholders must be involved in the entire tourism development process (Byrd, 2007). Stakeholders are determined as individuals or groups who are associated with sustainable tourism development initiatives and therefore can affect or be affected by the decisions and activities concerning those initiatives (Waligo et al., 2013). According to Heitmann (2010), stakeholders can be divided into different categories depending on their levels of interest and their influence in the decision-making processes of the tourism destination. According to the World Tourism Organization (Turker, Alaeddinoglu & Can, 2016), stakeholders in sustainable tourism development are divided into three categories: the tourism industry, environmental support, and the local community/government. Stakeholders in each of these categories have roles in shaping sustainable tourism.

Tourism plans around the world are prepared by central or local governments and authorities. In many countries, as in Iran, local governments have not contributed much to tourism and have little experience of its planning, development, and management. In recent years this has been changing, and in some countries, such as Turkey, the key role of local governments is now determined, and they have voiced their demands to be involved in the decision-making processes of various tourism-planning and management processes (Can et al., 2014). Local governments are widely acknowledged as key stakeholders in tourism destinations, and they are important actors to support tourism development within a destination due to their local knowledge (Bramwell & Lane, 2010). Local governments have responsibility for land-use planning and developmental tourism-related plans, and these plans might include provision of local infrastructure and public amenities (Hall, 2000). Dredge (2006) pointed out that the provision and maintenance of infrastructure, facilities, and amenities by local governments can have an important influence on the branding of a tourist destination, tourism services and products, and the experience of tourists.

2.3.2. Urban Tourism Development

Tourism in Iran has great potential in terms of Iran's natural and cultural resources. At the same time, such potential remains untapped because of what can be defined as political ambivalence at best and antipathy at worst (Nematpour & Faraji, 2019). The allocation of governmental positions in Iran has traditionally operated within a system of political and religious patronage. This means that the governmental leaders of the tourism sector have poor knowledge about tourism science in terms of

promotion and operation, so their view of tourism is not based on global trends. Alongside this managerial failing is the absence of coordinated and effective human resource development to support the tourism sector. This developmental issue is highlighted by a lack of relevant education and training. There also are important infrastructure problems with regard to accommodation and transport. In terms of organization and facilitation, there is a lack of credit card facilities, which are vital for modern tourism. Also, as a result of US-led international sanctions (Khodadadi, 2016), poor and out-of-date systems are typically in place. The economic importance of tourism is appreciated within the Iranian government: tourism is seen as a way to reduce the heavy dependence on oil-related revenues and, at the same time, decrease the pressure and influence of sanctions on the national economy (Seyfi & Hall, 2018).

Tourism development is a multi-criteria phenomenon that has economic, sociocultural, and environmental impacts on the community. The main positive economic impacts of sustainable tourism relate to foreign exchange earnings, contributions to government revenues, and generation of employment and business opportunities (Table 1). Among these, according to goal of the study, we must mention income-based impacts, including foreign exchange earnings and tourism's contribution to government revenues. In terms of the economy, tourism makes a significant contribution to the prosperity of cities and leads to improvements in the quality of the urban environment (Nematpour & Faraji, 2019). If tourism development is combined with appropriate policy and oversight of urban management in attracting tourists, it can be effective in increasing the level of urban civilization and culture.

Table 1. Sustainable economic impacts of urban tourism

	Impacts	Author
	Positive:	
1	Income generation	(Dogru & Bulut, 2018; Dyer et al. 2007; Marzuki, 2011)
2	Employment creation	(Gursoy et al., 2010)
3	Investment improvement	(Nematpour & Faraji, 2019)
4	Helping to boost GDP	(Edwards et. al, 2008)
5	Competitiveness	(Lee et al., 2003; McGehee & Andereck, 2004)
6	Thriving local market	(Nematpour & Faraji, 2019)
7	Poverty reduction and wealth distribution	(Goeldner & Ritchie, 2007)
8	Improving the quality of life	(Marzuki, 2011; Jaafar et al.,2017)
9	Improving the quality of educational, recreational, social, and health facilities	(Lundberg, 2017)
10	Job diversity and the creation of new business opportunities	(Deery et al., 2012)
11	Multiplier factor	(Goeldner & Ritchie, 2007)
	Negative:	
1	Increase in the price of real estate and land	(Nematpour & Faraji, 2019)
2	Increase in the cost of living	(Deery et al., 2012)
3	Seasonality of tourism and lack of job security	(Nematpour & Faraji, 2019)
4	Tourism revenue leakage	(Tohid, 2011)
5	Inflation	(Lundberg, 2017)
6	Over dependency on tourism	(Uysal, 2015)
7	Scarcity of essential commodities in tourist seasons	Nematpour & Faraji, 2019)
8	Increase in non-local workers due to the lack of local knowledge and expertise	(Uysal, 2015)

In terms of supporting the economic development of local communities, urban tourism is considered as an important factor and the main form of tourism (Ashworth & Page, 2011; Hong, 2014; Law, 2002; Smith et al., 2010). Urban tourism comprises the activities of international and domestic visitors as well as local residents in urban areas, contextualized by built and natural landscapes, amenities, and infrastructure (Cave & Jolliffe, 2012), and encompasses a wide variety of tourism-related activities within an urban environment (Edwards et al., 2008), ranging from activities such as shopping and sightseeing, to attending cultural festivals or events and entertainments, to visiting friends and relatives (Carlisle et al., 2016; Paskaleva-Shapira, 2007). Due to the variety of attractions, cities as tourist destinations are the specific economic, social, and cultural focus for tourists.

Urban tourism, as a provider of economic relief to communities (Stylidis & Terzidou, 2014), can be considered as a driving force for improving the quality of life in local communities and can increasingly be an important factor in the process of globalization (Khoshkam et al., 2016). In terms of the multiplier factor concept, the dynamic urban economy can benefit from enhanced employment and income through tourism, which leads to improvements in the quality of life of citizens and which plays an effective role in socio-economic processes (Andereck et al., 2007; Choi & Sirakaya, 2006; Dogru & Bulut, 2018; Gasparino et al., 2008).

Improving the quality of urban life is the most important impact of urban tourism development. In their influential study, Abbasi & Baqeri (2010) suggested new ways to provide sustainable funding for municipalities, including the development of tourism and investing in recreational, educational, sportive, artistic, and cultural facilities in the cities. Urban tourism has an important role in sustainable urban incomes. The increase in financial difficulties in municipalities and the need for public services in cities make the need for alternative ways to alleviate these issues, such as urban tourism, necessary. The United Nations Environmental Programme and the World Trade Organization (UNWTO, 2012) have jointly published a report, *Tourism in the Green Economy*. The report states that tourism as a driver of economic growth has significant potential. In this report, tourism is introduced as a source of sustainable revenue.

3. Methodology

This section includes the research design adopted in this study, and the nature of the research method, sampling technique, data gathering procedures, and analysis. The method applied in the present study in terms of the objective is qualitative and based on a case-study approach. Also, an exploratory-descriptive method has been used. Qualitative research examines events and experiences in a particular context with the perspective of individual experiences related to that phenomenon (Thompson & Walker, 1998, p. 65). Qualitative methods seem to be appropriate for research based on the usefulness of a particular phenomenon perceived by individuals and the quality of the world around them (Waysman & Savaya, 1997, p. 227). In other words, a case study is an experimental exploration that uses multiple sources and types of evidence to explore a phenomenon in its real setting, in which the boundary between the phenomenon and its background is not clear.

The case study is one qualitative research method, and is one of the main features of qualitative research. Its focus is on a deep study of the meanings of a phenomenon. For this reason, qualitative research is sometimes also called a case study, although these two methods are not synonymous. The case study as a specialized approach to scientific research, especially as a response to the perceived limitations of quantitative research, has evolved (Yin, 2017). In general, it can be said that this method of research

attempts to assess a particular social or political phenomenon within one or more of the natural situations in which that phenomenon occurs within its framework, and its purpose can be to describe a specific sample or to create and evaluate particular theories (Bloor & Wood, 2006).

3.1. Data Collection and Sampling

Qualitative data for the study was collected from valid library review references and interviews. The interviews were used to explore hidden tourism opportunities for revenue generation in municipalities in Iran. Generally, there are no closely defined rules for sample size (Patton, 1990; Tuckett, 2004). Sampling in qualitative research usually relies on small numbers with the aim of depth and detail (Miles et al., 1994; Patton, 1990). Seeking a richness of data about a particular phenomenon, the sample is derived purposefully rather than randomly (Ezzy, 2002; Mays & Pope, 1995; Reed et al., 1996). To achieve the study goal and to determine the sampling size, a theoretical sampling method was employed. In addition to applying theoretical saturation of sampling to determine the sample size, snowball sampling was considered, in which potential participants who are hard to find are identified through a referral network. The required sample size was determined based on the theoretical saturation criterion: when the characteristics of a theoretical category or class are saturated, more data that lead to the development and modification of, or addition to, existing theory are not included in the study (Hennink, & Kaiser, 2019). In the present study, the interview process continued until the addition of new participants did not affect the achievement of new and distinct theoretical findings.

In this sampling method, the authors must identify the individuals through probabilistic or non-probabilistic methods, then these people are used to identify other people with similar characteristics. In fact, the target sample was introduced through a rolling process (Cooper et al., 2011). Data collection was from September 2019 to January 2020, and was conducted in Tehran Municipality as a sample of Iran's nine largest cities (metropolises)—Ahvaz, Isfahan, Karaj, Kermanshah, Mashhad, Qom, Shiraz, Tabriz, and Tehran, according to the Supreme Council of Urban Planning and Architecture (2008). These nine cities were chosen because they are large-scale or metropolitan cities (based on having a population over one million and being the official center of the province). So, due to accessibility and organizational broadness, we chose Tehran Municipality as a sample of other cities' municipalities that have relatively similar organizational structure and hierarchy as the main local government and authority. The total number of people required to saturate participation in the present study was 13 persons. The statistical population in this study comprises specialists and experts familiar with municipal revenues and tourism in Tehran Municipality along with units, companies, and organizations affiliated with Tehran Municipality (see Table 2).

Table 2. Participant demographics

Participants	Education	Organizational Position
P1	MS in civil engineering	Deputy Director General at Tehran Municipality, Department of Recognition and Revenue Collection
P2	PhD student in economics	Director of Planning and Statistics at the Institute of Cultural Heritage and Tourism
P3	PhD in political geography	Faculty member of the Tourism Institute
P4	MS in business administration and financial management	Director General of the Cultural Heritage, Handicrafts, and Tourism Organization of Tehran Province

P5	PhD in urban planning	Director Manager's successor at Tehran Municipality's Policy and Strategic Planning Management Department
P6	MS in private law	Head of Development and Evaluation of Strategic Planning Policy, Tehran Municipality
P7	PhD in political geography	Expert in policy and strategic planning at Tehran Municipality
P8	PhD in human geography	Expert on knowledge management and international affairs
P9	PhD in rural geography and planning	Assistant Professor, Faculty of Geography at University of Tehran
P10	PhD in urbanism and planning offers	Project manager of organizing exhibitions in Tehran/Faculty of Urban Management in Islamic Azad University
P11	PhD in geography and urban planning	Associate Professor, Faculty of Geography at University of Tehran
P12	PhD in public policy	Assistant Professor, Faculty of Entrepreneurship at University of Tehran
P13	PhD in natural geography	Director General of Tourism Studies and Training

In order to meet the need for true information to set the current role of tourism in the budget and revenue of the municipalities, the first person selected for the sample was from Tehran Municipality's budget department. Further participating experts and elites were then selected through a referral network. To select participants, the following five criteria were used (Flint, 1998):

- Resourceful/influential: These people were experts and had an important and influential role in their field of work in the municipality.
- Identified by others: These people were approved and noted by other electors in their field of work.
- Theoretical knowledge of subject: These people had a good understanding of the role of tourism in creating revenue opportunities for the municipality.
- Diversity: The people selected worked in various jobs and at various organizational levels in the municipality and tourism sector.

Willingness to cooperate: Before any interview, the researcher made sure that the people selected were willing to participate fully in the interview to provide the interviewer with in-depth information.

3.2. Questionnaire Design

The framework employed to formulate questions in this study is based on the STAR technique (Kessler, 2006). Generally, to design questionnaire statements in the STAR technique, four main factors must be considered:

- Situation: Special conditions that existed at the time of the formation of the phenomenon.
- Task: What should be done to achieve the desired results? How can the current situation be changed? In some performance development methods, instead of "task," the term "target" is used.
- Action: What actions are being taken to change the position? Why? And what are the alternatives?
- Result: What are the results of the actions taken?

The interview questions, following this scheme, are shown in Table 3.

Table 3. Interview questions using the STAR technique

1	Situation	How could municipalities benefit from tourism activities and events?
2	Task/Target	How could municipalities increase their benefits from tourism revenues?
3	Action	What are the opportunities for urban tourism development by municipalities?
4	Result	What are the consequences of urban tourism development in the municipalities?

In the present study, to increase the reliability of the data, various techniques were used: evidence comparison with existing literature, the use of a repetitive structure in case studies, ensuring internal consistency and the systematic connection between concepts, and the examination of various documents and sources. To ensure the reliability of the present study, two methods of evaluation were used after interviewing and coding. In the first step of internal evaluation, the participants were read the transcript of the interview with the extracted codes to measure the accuracy or inaccuracy of the interviewer's perceptions. Then, in the external evaluation, four experts experienced in qualitative analysis were asked to monitor the coding method and evaluate the quality of the interview analysis. Through these steps, the reliability of the research method was confirmed.

3.3. Data Analysis

Thematic content analysis (TCA) is a descriptive presentation of qualitative data. Qualitative data may take the form of interview transcripts collected from research participants or other identified texts that reflect experientially on the topic of study. TCA is the most foundational of qualitative analytic procedures and in some way informs all qualitative methods (Braun & Clarke, 2006). In this respect, qualitative researchers should become more familiar with thematic analysis as an independent and reliable qualitative approach to analysis.

Analyzing text with the TCA method involves several tasks: (1) discovering themes and sub-themes, (2) winnowing themes to a manageable few (i.e., deciding which themes are important in any project), (3) building hierarchies of themes or code books, and (4) linking themes into theoretical models (Ryan & Bernard, 2003).

Themes are patterns that can be found in the data which as a minimum, describe and organize observations, and at maximum, interpret aspects of a phenomenon. A theme or a content is a repetitive and distinctive feature in the text which shows a certain understanding and experience in relation to research questions. Corbin & Strauss (1990) called these "concepts". The links between expressions and themes are conceptual labels placed on discrete happenings, events, and other instances of a phenomenon. Themes, or categories, are the classification of more discrete concepts. This classification is discovered when concepts are compared against another and appear to pertain to a similar phenomenon. Thus, the concepts are grouped together under a higher order, with more abstract concepts described as categories.

To analyze the data, we employed several ways to recognize themes in this study. Since following specific rules is not useful in theme recognition, the researcher should be flexible (Anderson, 2007; Braun & Clarke, 2006; Ryan & Bernard, 2003). The phases of theme analysis employed in this study are shown below:

1. Familiarization with collected data

In this phase, we immersed ourselves in the data to become familiar with the depth and breadth of the tourism revenue generation related content (Braun & Clarke, 2006). Immersion in the data is done by repeatedly reading data and studying content in order to search for meanings and patterns.

2. Generating initial codes

To classify, understand, and examine the data, we created a conceptual tool by reading and rereading the entire corpus of data. This contained the full set of codes that are chosen to be applied to the dataset, and is developed on the basis of both inductive codes grounded in the content of the data and more theoretically driven codes inspired by previous researches in the subject area (Boyatzis, 1998; Joffe, 2012). In this regard, we employed manual coding, to code data by writing notes on the texts being analyzed, using highlighters and colored pens to indicate potential patterns, and using post-it notes to identify segments of data. We ensured that all actual data extracts are coded, and then collated together within each code (Braun & Clarke, 2006).

3. Searching for themes

In this phase, analysis of the extracted codes begins with examining how the codes are used to create a theme. The focus of the analysis was on the broader level of themes, rather than codes, which involved sorting the different codes into potential themes and collating all the relevant coded data extracts within the identified themes (Braun & Clarke, 2006).

4. Reviewing themes

This phase comprised two levels of reviewing and refining the themes. Level one involved reviewing at the level of the coded data extracts. To do so, we read all of the collated extracts for each theme and considered whether they appear to form a coherent pattern. The second level of this phase involved repeating the coding and developing the candidate themes (Braun & Clarke, 2006).

5. Defining and naming themes

We continued the analysis to define the specific characteristics of each theme at this point. Clear definitions and names were selected for each topic and themes were clustered under headings that directly related to the research questions (Fereday & Muir-Cochrane, 2006).

6. Producing a report

At the final phase of data analysis, we reported the results of the previous stages. This stage is especially highlighted as the final opportunity for data analysis in the TCA method. According to Braun and Clarke (2006), we (1) produced a report by selecting compelling extract examples, (2) conducted a final analysis of selected extracts, (3) related the analysis back to the research question and literature, and (4) produced a scholarly report of the analysis.

4. Findings

In this section, the responses given based on the STAR technique categories were analyzed and conceptual codes were extracted from interviewees' responses. In the second step, the main themes and sub-themes were created.

4.1. Situation

Question: How could municipalities benefit from tourism activities and events?

After evaluating the answers and extracting the codes, the main themes and sub-themes were identified. In this regard, the extracted codes were categorized into sub-themes. Then, the main themes were taken from the classified sub-themes into more general topics. In the first question based on the STAR technique categories, the authors tried to assess the current state of the municipalities' revenues in the field of tourism. According to Table 4, current tourism-related revenues in the municipalities rely on the two major aspects of tax revenues and other revenues. The tax revenues derived from the value-added tax on services provide the largest share of tourism-related revenues. To describe the second source of revenues some points must be mentioned. The tourism departments of the municipalities were established with the goal of organizing tourism services and introducing cities as tourist destinations. Therefore, same-day tours and subsequent revenues from these do not have a long history. For this reason, most participants in the interview did not mention this revenue segment. On the other hand, the revenues from cultural events were negligible and the majority of interviewees acknowledged that these events generated very little financial benefit due to infrastructure costs, lack of proper planning, urban problems caused by the implementation of these events (traffic and air pollution), and the events being free for tourists. Therefore, interviewees considered that cultural events may be a costly option.

Table 4. The results of the first question based on "situation"

Category	Main Theme	Sub-theme	Codes	References
Situation	Tax revenues	Collecting tax from other institutes	Revenues from value-added tax on goods and services	P1, P2, P3, P4, P5, P7, P8, P9, P10, P11, P12, P13
		Products and services and activities license tolls	Revenues from tolls on public places i.e. hotels, motels, etc. Revenues from tolls on cinema, shows, etc.	P8, P9, P11, P13
	Other revenues	Revenues from municipal funds and property	Revenues from municipal funds and property	P2, P4, P6, P8, P9, P13
		Revenues from the municipality's tourism department	Revenues from cities' same-day tours Revenues from cultural events	P3, P11
		Inductive revenues	Inductive revenues	P2, P9, P13

Urban tourism has inductive (multiplier factor) effects, which include employment and revenue. Accordingly, tourists' expenditures inject capital into the economy, and this subsequently has multiple

effects on the economy. This effect is known “revenue multiplier” in economic science (Tyrrell & Johnston, 2009). The tourism-related revenue sources that were quoted by the experts, the “induced incomes,” also had the revenue multiplier effect. By reviewing tourism-related financial resources in the municipalities, we will focus on the factors influencing the development of tourism by the municipalities.

4.2. Task

In this phase, important factors that affect the development of tourism under the category of “task” have been investigated. In fact, tasks that municipalities must do to develop tourism have been proposed.

Question: How could municipalities increase their benefits from tourism revenues?

After evaluating the answers and extracting the codes, the themes were identified. In this regard, extracted codes were categorized into sub-themes. The main themes were also taken from the sub-themes into more general topics (see Table 5).

Table 5. The results of the second question based on “task”

Category	Main Theme	Sub-theme	Codes	References
Task	Legal and structural	Integrated urban management	Obtaining executive power in the field of tourism by the government Seeing the necessity of integrated urban management implementation Delegating tourism authority to municipalities	P1, P2, P3, P4, P5, P7, P8, P9, P10, P11, P12, P13
		Development of trans-organizational relations	Developing cooperation and mutual relations with organizations responsible for tourism affairs Establishment by the municipality of a joint tourism committee between the organizations responsible for tourism	P3, P5, P6, P13
	Ideological	Strategic attitude	Seeing the necessity of a strategic and developmental attitude on tourism Eliminating the ideological barriers of tourism development	P6, P8
		Economic attitude	Identifying tourism as a revenue-generating industry (economic perspective on tourism)	P11, P13

In the second part of the STAR technique, and with the help of the answers given to the question, the authors tried to find solutions and suggestions to facilitate the development of tourism by the municipalities. Consequently, themes were identified in the task category as well. Issues of “integrated

urban management” and the requirement for assigning tourism management to the municipalities were key themes that many participants (experts) raised.

Basically, integrated urban governance is a managerial approach to the management of interdisciplinary matters during the formulation of policies that cross the limits of the established political fields (Ioan-Franc et al., 2015). Participants suggested that implementation of tourism policies requires first the implementation of integrated urban management. It is obvious that integrated urban management and cooperation between urban managers and local people have a significant impact on the development of urban tourism by the municipality. The city is a living system and its survival and dynamism depend heavily on the coordination and communication of influencing organizations. It can be concluded that tourism is a potential source of revenue for municipalities through coordination and inter-organizational partnerships and the assigning of this sector to urban management. It should be noted that the mere assignment of this important role to urban management would not be a panacea for the development of urban tourism by the municipalities. With the realization of integrated urban and tourism management, hidden and potential tourism opportunities can be identified that may bring sustainable revenues to the municipality.

4.3. Action

There are many tourism opportunities in the city of Iran, which, if used by the municipalities within the limits of the powers that they currently have, can generate efficient revenue sources. At this stage of the research, interviewees proposed particular actions for realizing these opportunities. The third category has been investigated with this question:

Question: What are the opportunities for urban tourism development by municipalities?

After describing the responses and extracting the codes, according to the category of “action,” the codes were classified and these are presented in Table 6.

Table 6. The results of the third question based on “action”

Category	Main Theme	Sub-theme	Codes	References
Action	Organizational	Organizational actors	Supporting tourism entrepreneurs Attracting tourism experts and specialists to participate in planning and implementation Attracting tourism investment and providing facilities for investors	P1, P2, P3, P4, P5, P7, P8, P9, P10, P11, P12, P13
		Organizational elements	Providing detailed plans for the implementation of tourism projects Establishing tourism satellite accounts by municipality	P3, P5, P6, P13

	Tourism planning	Tools	<p>Creating a special tax for tourists</p> <p>Studying the experiences of international tourism destinations</p> <p>Developing transport facilities</p> <p>Holding tourism events and competitions</p> <p>Holding tourism startups</p> <p>Holding creative sightseeing tours in the cities</p> <p>Developing flexible tourism strategies in the form of a comprehensive tourism plan</p>	P6, P8
		Night tourism	<p>Developing night tourism</p> <p>Increasing the activity time of museums and attractions that currently have time limits</p>	P11, P13
		Street art	<p>Beautifying urban views</p> <p>Providing artistic and cultural phenomena such as theater, lighting, traditional music, street foods, and so on</p> <p>Creating special tourism routes for foreign tourists</p>	P2, P3
	Tourism diplomacy	Treaties	Implementing sisterhood agreements	P3, P8, P10
		Interactions	Establishing serious interactions between mayors of sister cities	P3, P8, P10
	Handicrafts	Support	<p>Supporting the production of crafts by women and poor people in communities</p> <p>Organizing and supporting household products</p>	P4, P6
		Handicrafts markets	Establishing weekly crafts markets	P4
	Health tourism	Medical facilities	<p>Initiating cooperation and joint interaction with the Ministry of Health</p> <p>Developing hospital hotels</p>	P2, P4, P5, P10
	Event tourism	Sport	<p>Developing winter sports</p> <p>Hosting international competitions and sport events</p>	P2, P13
		Business sector events (meetings, incentives, conventions, and exhibitions)	<p>Establishing convention offices in cities</p> <p>Developing a calendar of conferences over a year</p> <p>Holding book fairs by publishers, audience, etc. in different seasons of the year</p> <p>Encouraging active attendance and participation in international tourism exhibitions</p>	P3, P8, P9, P10
	Urban tourism marketing	Competition	<p>Creating a positive competitive environment among travel agencies</p> <p>Introducing the competitive advantages of cities in the field of tourism</p>	P4, P5
		Promotion	Developing strategies to encourage residents to engage in urban tourism	P10
		Exploration	Exploring potential tourism resources in cities	P3, P5

According to Table 6, the urban tourism opportunities proposed by the respondents include organizational areas, tourism planning, tourism diplomacy, handicrafts, health tourism, event tourism, and urban tourism marketing. Every main theme is considered an opportunity and the related implementation tools have been presented in the form of sub-themes. As shown in Table 6, the most important opportunities for the development of tourism by the municipalities are related to organizational elements and tourism planning. This can be defined in two ways. On the one hand, the municipalities, due to their limited authority in the field of tourism, have so far not been successful in expanding tourism and its subsequent revenues. As such, this has been considered a prominent weakness of the current organization. On the other hand, organizational elements and planning are considered among the most important structures in the tourism industry. In fact, without efficient and effective organizational elements and detailed and accurate planning, a project or activity could not succeed. Therefore, these two aspects must be emphasized because of the significance of organizational elements and planning. According to the experts' suggestions, there are potential opportunities in Iran's cities, which urban managers should be able to realize and strengthen through comprehensive planning and appropriate tourism strategies. Considering the high efficiency of tourism, if urban tourism is well managed and planned, there will be numerous positive effects on the municipalities and local communities.

4.4. Result

Generally, every action or activity has an impact on certain environmental components including individuals, populations, species, processes, communities, the economy, and culture. The opportunities and their tools, presented in the previous section, are not an exception to this rule. Thus, the evaluation of the impacts and consequences of each activity gives more value to this study. As such, the last part of this study examines the impacts and consequences of the implementation of tourism activities in the municipalities of Iran.

Question: What are the consequences of urban tourism development in the municipalities?

The themes based on extracted codes are presented in Table 7.

Table 7. The results of the fourth question based on "result"

Category	Main Theme	Sub-theme	Code	References
Result	Financing	Revenue	Increasing sustainable revenues Raising tax revenues Improving public wealth Growing currency funds in municipalities with increasing foreign tourists	P1, P2, P3, P4, P5, P6, P7, P8, P9, P10, P11, P12, P13
		Economic mobility	Mobilizing other revenue-generating segments Ensuring urban economic prosperity	P2, P3, P4, P7, P10, P11, P13

	Employment	Business development	Providing new jobs Increasing direct and indirect employment in the tourism sector Developing local businesses Diversifying jobs	P1, P2, P6, P8, P11, P12
	Social and cultural	Livability	Developing inexpensive recreation centers Improving urban vitality and dynamism Increasing the welfare and quality of urban life Changing and improving the image of the cities	P2, P3, P4, P5, P8, P11, P12
		Identity preservation	Encouraging citizens to preserve customs and traditions	P4, P12
	Urban management	Management	Development of urban management Providing professional tourism services Timely implementation and completion of projects	P2, P4, P5, P8, P12
		Environmental	Reducing congestion and paying attention to the carrying capacity of attractions through proper tourism management	P9
		Marketing	Assessing the willingness of investors to invest in the tourism sector Creating a competitive environment among tourism businesses	P5, P8
	Physical effects	Technical engineering	Developing urban infrastructure Reconstructing and revitalizing urban historical regions and tourism attractions	P2, P6, P8, P9, P12

According to Table 7, urban tourism impacts have been investigated under the five main sections of financing, employment, social and cultural, urban management, and physical effects. According to the participants, in addition to generating revenues, tourism can lead to positive impacts on the different sectors of the city, due to its inductive effects. The municipalities are responsible for urban management and planning; thus, positive economic developments in the cities will lead to increased municipal revenues. In other words, the injection of the financial benefits to cities is synonymous with the raising of municipalities' finance funds. If the municipality implements integrated urban management and takes responsibility for urban tourism management, or at least some of the affairs related to this sector, the revenues generated would be influential.

Tourism revenues are considered as sustainable revenues because of their multiplier or inductive effects. Due to the existing capabilities and potential opportunities in the cities of Iran, and the lack of proper management and planning, appropriate and operational policies must be adopted by responsible institutions and organizations in order to improve tourism.

The conceptual model is one of the most important results of this study. The model (see Figure 1), which is based on the main themes and sub-themes developed from the STAR technique categories, can be a proper strategy for the development of municipalities' revenues from tourism. In this model, the major tourism sectors that lead to revenue generation and other impacts for the municipalities are presented.

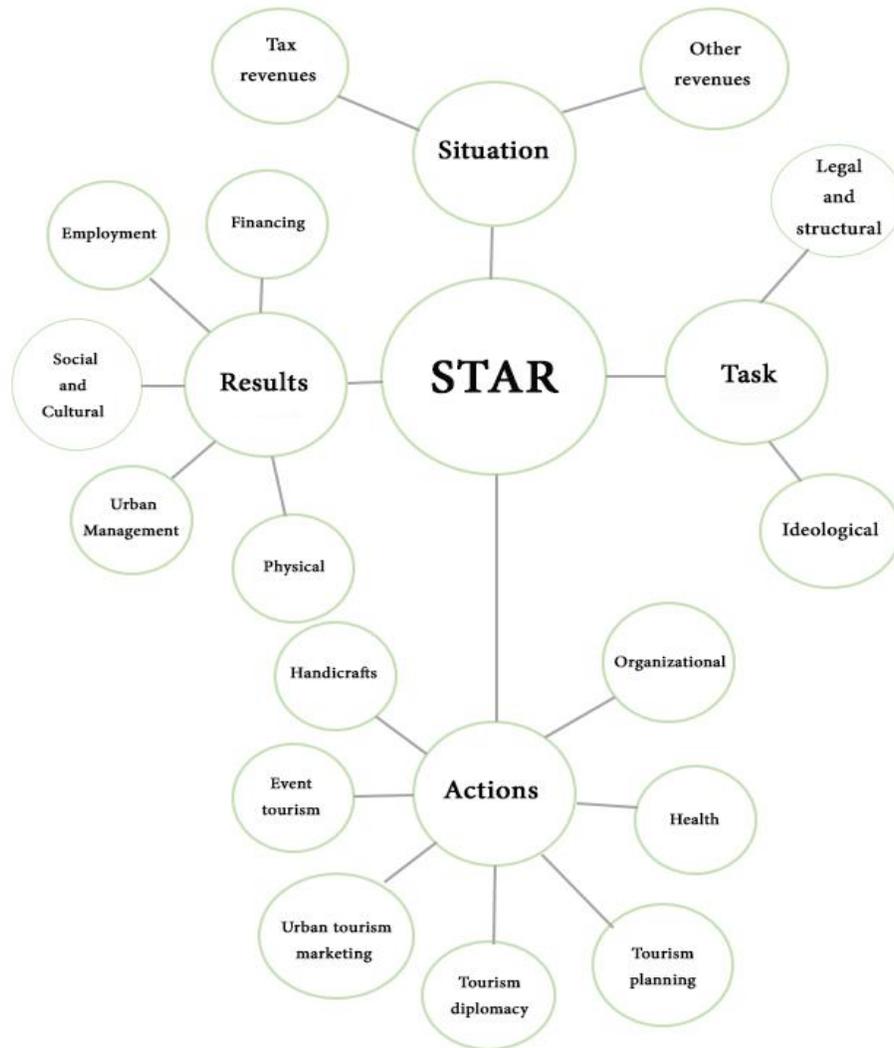


Figure 1. The conceptual model

5. Discussion

Economic dimension is one of the most important reasons for positive attitude of local community toward tourism. However, this economic dimension can include both positive and negative aspects which ultimately depends on the level of developments of countries. Some of these impacts are; increase in income (Andereck et al, 2007; Dogru & Bulut, 2018; Dyer et al. 2007; Marzuki, 2011), creation of employment opportunities (Nematpour & Faraji, 2019), improvements in community infrastructure and public facilities (Lundberg, 2017), seasonality (Tohid, 2011) and so on. Tourism is a powerful economic force for revenue generation and tax revenue. Visitor spending and the multiplier effect are economic generators in a destination. Municipalities or local governments can, therefore, benefit from these considerable economic benefits. With the boom in the economic cycle of cities and the increase in sustainable incomes, municipalities will play their role as accelerators and supporters of the tourism industry. The innovation of the present study was to put forward a new method of evaluating the role of

urban tourism development in generating sustainable revenues in the municipalities of large-scale cities in Iran. The positive attributes of tourism and contributions of tourism to economic development have made tourism an attractive industry to many local governments to achieve sustainable economic growth (Dogru & Bulut, 2018). In Iran, the local governments or municipalities (Abbasi & Baqeri, 2010; Golchinfar et al., 2016; Shamaï & Yousofi Babadi, 2018) are obliged to manage urban communities. As with local governments and municipalities in other countries (Carrière & Demazière, 2002; Ozturk & Terhorst, 2012), a vital challenge for the municipalities of large-scale cities in Iran is providing sufficient and sustainable income resources and funding municipal services (Hajilou et al., 2017). Most of the financial resources for the municipalities of Iran to remain viable have been provided by government and governmental organizations, in that the government policy is to develop financial resources of public organizations and entities through increasing their revenues and balancing revenues with expenditures, especially for the municipalities. Given this, all municipalities must seek new income resources to implement their assigned responsibilities and duties, especially in the field of urban construction and development (Yaghoubi et al., 2019). As such, although tax- and duty-based revenues, which are received in the form of value-added taxes on products and services, are the main financial sources of municipalities in Iran, their amount is very small compared to the tourism capacities of Iran's cities.

In addition, the municipalities must implement new revenue-generating projects to raise tax revenues and grow currency funds. Important points in this field are the need for proper evolution and economic feasibility of the revenue-generating projects, comparability and relevance to legal responsibilities of the municipalities, and the projects as public works having priority based on suggested urban-approved projects. In this regard, an "economic mobility" approach might be an appropriate choice for municipalities because it would mobilize other revenue-generating segments of the economy (Yaghoubi et al., 2019). On the other hand, Iran's municipalities are in urgent need of a system for estimating and calculating tourism-related revenues in urban communities. Therefore, the present study suggests setting up a satellite account for tourism. This account can provide tourism revenues in a transparent manner within the framework of national accounts. The creation of this account facilitates the comparison of revenues and the role of tourism in the economy of municipalities. It also makes planning more accurate. One of the goals of the present study is to investigate the income effects of hidden tourism opportunities on municipalities, but based on the responses of the participants in the interview, in addition to the income effects, positive effects will be created in other sectors.

As acknowledged in this study, in different seasons, tourism affects other sectors due to its multiplier effects. Municipalities are in charge of urban management, and therefore positive economic developments in the cities will also lead to municipal revenue generation. Therefore, the financial benefits of cities are synonymous with generating financial resources in municipalities. Tourism experts participating in this study proposed that it is necessary to compose an "integrated urban management law" to allow the creation of policy guidelines and development of urban tourism systematically in municipalities, by emphasizing the change in municipalities' attitudes toward tourism in the form of creating specific visions in their organizational culture (Dupre, 2019). If the municipalities achieve the implementation of integrated urban management and can take responsibility for urban tourism or at least some matters related to this area, its revenues will be very effective for the municipalities, because they will be part of sustainable revenues due to their multiplier or inductive effects (López González & Mesa Callejas, 2008).

Interviewers suggested opportunities for the development of urban tourism in municipalities: organizational and physical opportunities, tourism planning, tourism diplomacy, handicrafts, health tourism, event-based tourism, and urban tourism marketing. The tools for realizing these opportunities were also outlined. In terms of event tourism, municipalities could play a highlighted role by working together with other urban organizations and departments and acting as a lobby and marketing consortium, by allowing municipalities to generate an income resource by holding specific events and through the event sector (Getz, 2008). Given the hidden capabilities and opportunities in Iran's urban communities and the lack of proper planning and management, it is essential that municipalities act as responsible institutions and organizations to adopt appropriate and operational policies to strengthen and improve urban tourism. From a policy and managerial standpoint, the results of the study are built on existing evidence that municipalities must adopt an economic and strategic approach toward tourism. If the managers of the municipalities have a deeper understanding and awareness of the positive impacts of tourism, especially its revenue generation, they will definitely pay more attention to the programs and policies; the necessity of giving attention to the tourism industry is evident in all the documents of the organization's vision and mission (Dogru & Bulut, 2018).

Based on the findings of the present study, attracting experts in tourism-related activities and other relevant departments and agencies in the municipalities will mean that tourism planning will be carried out with more expertise and seriously. Therefore, the adopted programs and policies will have the more performance based approach. Unfortunately, the municipalities' managers have focused merely on the physical aspects of tourism and they do not have any particular skill and expertise in other aspects of tourism such as tourism marketing. In terms of a cross-organizational view, cooperation and a special partnership between municipalities and other organizations responsible for tourism and its operation will lead to fewer challenges in the implementation of tourism programs and strategies. Cities and urban management in Iran are facing the problem of income instability. With comprehensive and scientific planning, the share of urban tourism in Iran can be increased which can ultimately contribute to the development of urban economy and the creation of sustainable urban incomes. These have always been one of the concerns of city managers due to the expectations and demands of citizens. Since traditional methods of generating revenue in cities do not meet the rising costs of city administration, urban tourism has been able to attract the attention of city managers as an employment-generating, revenue-generating and sustainable source of income. City managers must plan for the development of urban infrastructure such as communication and transportation networks, urban facilities, urban open spaces, recreational spaces, and service infrastructure which have a significant impact on the growth and development of urban tourism.

6. Conclusions

The aim of this study was to investigate the role of urban tourism in creating potential revenue-generating opportunities in the municipalities of nine large-scale cities in Iran. According to previous studies, tourism development has always had economic consequences. Unlike other studies on the economic impacts of tourism, which are generally conducted in a region, city, or country, the present study is an attempt to examine the potential of urban tourism to generate revenues for the municipalities. Few similar studies have been conducted examining how the economic consequences of tourism affect an organization or pointing out the revenue-generating potential of this sector. In addition to the background of the study,

the experts who participated in the process highlighted the positive role of tourism in generating revenue in the municipalities of Iran's large-scale cities. But in many cases there is an initial challenge, in that the municipalities are not currently involved in the tourism sector. By evaluating the guidelines and suggestions presented, the municipalities could take on the challenges of tourism management, and an integrated urban management approach is one of the most important solutions in this regard. In this approach, tourism is considered as a service that must be provided to citizens through municipalities. In fact, integrated urban management and mutual cooperation between urban managers enhance the feasibility of urban tourism development. If the government entrusts the tourism management process to the municipalities, this will bring favorable, continuous, and sustainable financial benefits to the city and municipality.

It should be noted that the assignment of this important role of urban management to the municipalities would not be a panacea for the development of urban tourism in the cities of Iran. They must identify opportunities under their authority and provide the necessary tools to realize these opportunities. The suggested opportunities include organizational aspects, tourism planning, tourism diplomacy, handicrafts, health tourism, event tourism, and urban tourism marketing, with organizational aspects and planning confirmed as the most important factors among these. Also, projects approved by tourism organizations will require a performance bond along with serious and accurate planning. The consequences of implementation actions include financing, employment, urban management, social and cultural aspects, and physical aspects, among which the most important is the focus on financing, due to tourism's multiplier effect and the consequent impact on development. The results of the study can be beneficial as a strategy for tourism organizations, especially the municipalities of the nine large-scale cities in Iran. To achieve success in any field, effective and efficient fundamental and applied research that shows the right direction in terms of progress is needed.

The theoretical limitations of the study literature and the limitations of the implementation of the research are issues that have been challenged by authors during the study. Based on the research, one of the important and influential limitations of the study is a lack of similar studies on municipalities in Iran. Previous studies have focused solely on the impacts of tourism on the economy of a country, city, or village. Therefore, the lack of similar research has prevented the researchers from having prior knowledge of the problems of doing such research. On the other hand, the participants did not have much knowledge and understanding of the research topic. Since they were the people closest to the subject of the research, their participation was inevitable. The lack of cooperation from some municipal experts who could have played a positive role in the research process caused problems in terms of achieving better results. Therefore, the interviewer was forced to modify or replace the research sample in some circumstances. A lack of information sources on tourism revenues in the municipalities meant that tourism-related revenue sources were considered only according to the experts' opinions in the research.

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