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An Analysis of Good Governance Role on Sustainable Tourism Revenues (Case: City of Masjed Seleyman)

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Abstract: Various strategies have been proposed to promote sustainable incomes through good urban governance. One of the good strategies for good urban governance is the development of sustainable tourism in order to achieve sustainable urban incomes. Tourism as the second industry plays an important role in the cycle of economic activity, employment development, currency and tax revenue, and compensation for the lack of credit for other sectors of the economy in small and medium-sized cities. The purpose of this research is to analyze the role of good urban governance in promoting sustainable urban tourism through tourism in Masjed Soleyman city. The method of this research is mixed-exploratory and according to the data, it is quantitative and qualitative research and data access method is documentary and survey. The population of the sample is 30 urban experts and the sampling method is selective and targeted. In order to analyze the data, inferential statistics (sample t-test) was used in SPSS software and also for weighting the variables considered by multi-criteria decision-making models ANP and Super Decision software were used. The findings indicate that among the good urban governance variables that have an impact on sustainable urban incomes, the indicators for equipping the infrastructure, and facilities for attracting private investment in tourism is the most important and the index of equality of all shareholders against the benefits and plans of tourism development, has taken the lowest weight. The analytical results of the study of good urban governance variables that could be effective in increasing sustainable urban tourism through tourism have not been considered. The reasons for this unsatisfactory state of tourism infrastructure are inadequate facilities for attracting private sector investment (with a score of 0.132), lack of incentives for private sector investors in tourism (0.98), weakness in integrated urban management, including tourism development policies and lack of sufficient supervision over the performance of urban management and local institutions (0.016).

Keywords: good urban governance, sustainable revenue, tourism industry, Masjed Seoleyman
JEL Classification: O18, P25, N15, L83

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1- Introduction

Municipalities and city management in the cities of Iran, especially in small and medium-sized cities, are faced with numerous income sources, income inadequacies and economic problems. The urban governance structure, including small and medium-sized cities, has not been able to generate enough income from its sources of income, given its widespread income sources. One of the strategies of urban management is to develop tourism activities and smooth the flow of the economic cycle through the establishment of tourism activities and spending leisure time. Tourism development, in addition to developing socio-cultural interactions, has a significant contribution to the prosperity of the city's economic cycle and the improvement of urban quality and vitality. Tourism development can play a significant role in impoverishment and socio-economic development of cities. Especially, if it combines with diplomacy and good oversight of urban management in attracting foreign tourists to attract foreign tourists, it can be effective in promoting the level of urban culture and civilization. Therefore, the correction and review of the structure of the management system in cities with good urban governance is one of the imperatives of urban management in order to promote sustainable incomes. One of the most proposed approaches in urban optimal management is good urban governance. This approach determines how organizations decisions and citizen interactions can be made to bring more benefits to the city and its inhabitants. Good governance often involves the mechanisms and processes through which organizations and people interests are fairly provided. This research is based on the hypothesis that if good urban governance indicators are well implemented, sustainable urban incomes are realized. Most scholars have introduced good urban governance criteria, including partnership, transparency, rule of law, accountability, justice, responsibility, efficiency and effectiveness (UNFPA[1], 2008). The implementation of good urban governance in developing countries (including Iran) is always faced with many problems, which has resulted in many negative consequences (Movahed, et al., 2014). Urban governance is done through the organization of resources and factors to meet the needs of the city's residents, including planning, implementation, supervision, control and guidance, and social capital (Sarafi & Abdolahi, 2008). Therefore, one of the most important goals of urban management is to promote sustainable incomes for different groups and communities and sustainable urban development (Saeidniya, 2003). Sources of sustainable urban revenues are diverse, including: income from value added tax, renovation dues , vehicle tolls, travel and postage fees, company and license fees, licensing fees, car screening charges, official documentary fees, tolls on unmovable transactions, the cost of waste collection services, revenues from urban parking lots, and most importantly tolls due to the arrival and departure of tourists and the extensive expanses of this activity that can be achieved by managing a good urban management in income generation, distribution of income and consumption. How to provide sustainable urban financial resources is one of the most important problems facing urban politicians and planners. Meanwhile, one of the most sustainable sources of urban

1- United Nations Population Fund

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income in many cities around the world that can be achieved through good urban governance is tourism. Sustainable tourism has an important role in sustainable urban incomes. By increasing the need for public services in cities and the financial constraints of the municipalities on the other hand, this challenge is rising every day (Khmel & Zhao, 2016). UN-HABITAT defines sustainable earnings as maximum income available over a period, ensuring the creation of the same level of income in the future period, when the economic system faces resource, labor, production capital, and natural capital constraints (UN, 2009). Accordingly, achievement of the sustainable model of financial resources to provide current and developmental costs of the city is one of the most important urban sustainability factors. The possibility of investing in the infrastructure of providing a model for stabilizing the income system and financing the financing of current and development costs of the city is one of the most important sustainability factors that allow investment in the city's development infrastructure system (Danesh Jafari et al, 2014).

Varieties and forms of tourism are strategic for the development of employment, social, cultural and political development, the production cycle and the creation of foreign exchange earnings and offset the lack of credit for other sectors of the economy. Today, most developed countries have found that the existence of many architectural, historical, climatic and cultural attractions is not enough to attract tourists and, in the meantime, the need for good governance is necessary. Good governance along with tourist attractions creates socioeconomic security. Good governance prepares the ground for the expansion of regional and international cooperation, the establishment of socio-cultural and economic interaction with neighboring countries and the world, the introduction of tourist attractions, the invitation to other countries to enter the country and mutual respect for cultures. Due to the variety of native attractions, cities are the main focus of social, cultural and economic activities and one of the most important destinations for tourists (Rahnamayi & Keshavarz, 2011). Urban tourism has often been taken into consideration 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). The dynamic urban economy, with the help of creating employment and income through tourism, improves the quality of life of citizens and plays an effective role in the productive socio-economic process, which is the concept of a multiplier factor (Hataminejad & Sharifi, 2015). Many societies involved in the economic crisis have a positive outlook on tourism as an economic saver (Stylidis & Terzidou, 2014). There are positive experiences of tourism development in various European and Asian countries, including China, Turkey, France, Spain, Italy, etc. through tourism; there has been a sustainable urban flow of production and income (Uysal, 2015).

The reasons for choosing this issue are the importance of a good urban governance role on sustainable urban incomes, with an emphasis on tourism and maintaining the population in small and medium-sized cities, and the self-sufficiency of cities for efficient management. Small and medium-sized cities often require governments to manage their budget. If they can empower themselves with the development of tourism and their

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revenues, they can also contribute to the national budget. Masjed Soleyman is Iran's first oil and industrial city. Masjed Soleiman city in 1395, with a population of about 113,000 people in northern Khuzestan province, like other small and medium-sized small towns of Iran, is often financed by state revenue sources and the annual budget of the state and some of the construction costs. Masjid-Suleiman has around 50,000 tourists on average per year (Cultural Heritage and Tourism of Khuzestan Province, 2017). Paying attention to the development of tourism infrastructure and activities, along with economic activities and other sources of income can be of considerable help in increasing municipality's sustainable revenues. The city has diverse tourist attractions in the forms of cultural-historical and ecotourism. The history of oil and industrial facilities in Masjed Sulayman is one of the potential for attracting tourists. In addition, the location of this city in the Zagros foothills has significant ecotourism attractions in the tropical province of Khuzestan, south of Iran. This city can help with proper planning and attention to good urban governance and tourism prosperity, especially attracting foreign tourists to other economic sectors. As a result, investment in the tourism sector is a sustainable source of income for the city and other sectors of the economy and urban viability. Masjed Soleiman is losing its creative population and substitutes with the rural and nomadic community around it, because of its low utilization of good urban governance indicators. The city's population growth in 2011 was negative. The city is currently facing a lot of economic poverty. The implementation of good urban governance indicators and attention to the planning of tourism development can lead to the vitality and sustainability of the city's economy and sustainable revenues of the city. Accordingly, this research seeks to identify the status of good urban governance indicators in Masjed Soleiman. Among the good urban governance indicators, which factor has more impact on attracting tourists in Masjed Soleyman?

2- Literature Review

a) Foreign Researches

Alam & Begm (2014) in a research entitled "tourism from the perspective of sustainable development" aimed at identifying the relationship among economy, environment and tourism in Malaga, as a UNESCO World Heritage Site in Malaysia, the positive and significant impacts of these three dimensions on sustainability have been addressed.

Srivastava (2009) in a study examines the good governance, meaning and characteristics of it. The results of the study showed that good governance has eight characteristics. These features include participation, rule of law, transparency, accountability, consensus, equity and inclusiveness, efficiency, efficiency and accountability, each of which has its own elements.

Jiboye (2011) in a research entitled "Urban Sustainability: Issues and Challenges of Good Urban Governance" aimed at achieving good urban governance standards in Nigeria refers to the following areas: First, we develop the basic criteria for development; second, the issues and needs of urbanization are identified; third, it highlights the emphasis on effective governance in sustainable urbanization. Finally, this article points out that appropriate policies and strategies for achieving sustainable development must

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be pursued through economic and social development, in particular the health of citizens.

Popescu et al., (2010) regarding the role of urban tourism in the strategic development of the Brasso region in Romania, concluded that Brasso Region has diverse natural, historical and cultural potentials that investment in these capacities will contribute to the development of this region.

Gani & Duncan (2007) in a research entitled "Assessing Governance Index for Cook Islands" measured three dimensions of governance include rule of law, effectiveness, and quality of life with different criteria. The results indicate that the rule-of-command function in the Cook Islands between 2000 and 2005 was characterized by instability of increasing corruption and economic recession for some reason.

b) Iranian Researches

Sharifi et al., (2013) in a research entitled "the role of good governance in attracting tourists to selected OPEC countries" studied the role of good governance in attracting tourists to selected OPEC countries and finding the most effective governance index for exploring tourist attraction in target countries. Their results show that tourism has a positive and significant effect on GDP, exchange rate, political interactions, government efficiency and employment, and increasing the employment rate. Among the indicators surveyed, the effectiveness and efficiency of the government has a greater impact on the attraction of tourists in cities studied. On the other hand, the results of the estimation confirm the negative and significant impact of oil revenues on the number of tourists entering the country.

Mahmoodi et al., (2011) in an article entitled "investigating factors related to sustainable revenues of Tehran municipality and their prioritization" introduced four important and significant factors in achieving Tehran municipality to sustainable earnings in order as follows: 1- Increasing the rate of tolls on land value (which is suggested to replace instability problems such as congestion) 2- The system of recognition and collection of tolls in Tehran municipality 3- Financial relations between the government and the municipality of Tehran 4- Finally, access to monetary and financial markets.

Ghanbari et al., (2011) in an article entitled "Empowerment Solutions to Increase Zarch Municipality Revenues" explained strengths, weaknesses, opportunities and threats in the city structure and Municipality of Zarch, and analyzed effective factors with their impact. Finally, strategies for empowering municipality revenue and good urban management were presented. In the present article, after studying the sources of income of the municipality, it was determined that oil taxes and tolls of the manufacturing companies of Vali-e-Asr Town are the main sources of sustainable income for the municipality. The inadequate structure of allocating municipal development credits due to the low level of sustainable income (26%) of the municipality has encountered many problems in fulfilling its duties and services.

Ebrahimniya et al., (2013) in an article entitled "evaluation of the role of urban tourism in the economic-environmental development of Babolsar city" concluded that tourism had significant effects on the economy, and in addition to job creation

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and revenue, it has led to rising prices and land speculation. In the environmental and physical asect, the arrival of tourists has led to a decline in agricultural land cultivation and change in their use, an increase in the services and facilities of the tourism industry, increased pollution and environmental degradation, and ease of access to the city. Therefore, with the principled planning for the optimal use of the arrival of tourists, the economic situation and, consequently, the environmental and physical condition of the city can be improved.

Hataminejad & Sharifi (2015) in a research entitled "The Investigation of the Role of Urban Tourism Development on Sustainable Urban Development (Case Study: Sanandaj)" concluded that urban tourism in the city of Sanandaj has succeeded in making Sanandaj more sustainable in an effective way. Tourism in Sanandaj has the most impact on sustainable economic development and the least impact on sustainable environmental development.

3- Theoretical Background

Good governance is the efficient management of public affairs through the establishment of a rule of law and legitimate rules to advance the social values of individuals and groups (Plumptre & Graham, 1992). In this definition, the normative of governance has been taken into account, but the political dimension of government's commitment to the public goods (and the bureaucratic empowerment) has remained intact because governance includes not only government institutions but also informal and non-governmental mechanisms; by which individuals and organizations provide their needs through their needs and meet their wants (Atkinson, 1998). Under the rule, the elected of the power, representation and accountability of all the segments of society and the empowerment of the citizens are connected effectively and appropriately, and an important decision is made with universal confirmation (Schwrd et al., 2001). In good urban governance, the rules of the state through which they can guide the traditional functions of the government are well-established and well-understood (Lockwood, 2009). Governance relates to the relationship between government and civil society, rulers, government and governors, and features such as rule of law, efficiency, accountability, transparency, justice, responsibility, participation, and effectiveness (McCarne et al., 1995).

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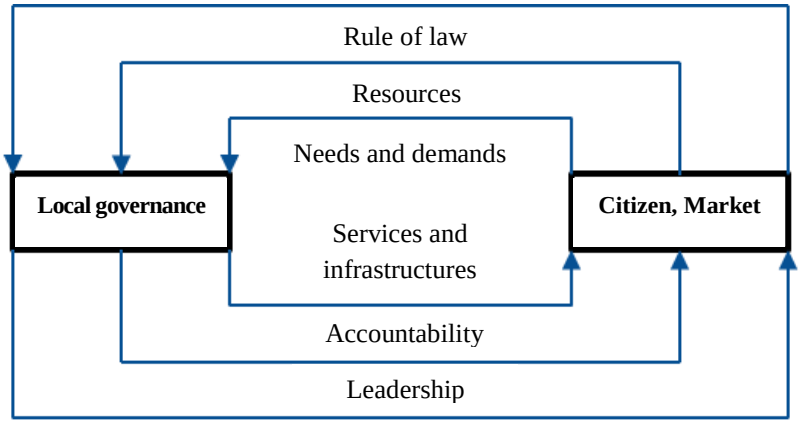


Fig1. The model of good governance and tourism development
Source: (Movahed et al, 2014)

One of the most important issues for sustainable urban development and promotion of services to citizens is a lack of financial resources. Public finance advisers introduced different criteria and strategies for providing municipal revenue . Experiences from different countries show that the most important financial resources of municipalities are taxes and duties, followed by state aid in the form of current budgets of local governments and local facilities and, ultimately, borrowing (Ziari et al., 2013).

The new approach to urban management in the world is not only finding the ground that can generate the required income, but the sustainability of its sources of income or its desirability (Abbasi-Kashkooli & Bagheri-Kashkooli, 2013). Income earning in municipalities is one of the affairs that have a major impact on improving the facilities of the municipality and the urban services desirable to the citizens. If the municipality fails to earn enough income, it will not be able to establish and operate the necessary facilities in the city (Jamshidzadeh, 2003). Sustainable incomes are those items that do not endanger the quality and quantity of the city, and in other words, the desirability and healthy income is important (Sharzeie, 2008). According to the plan for sustainable revenues and other municipal funds, sustainability income includes those municipal revenues that include the following characteristics:

Continuity (stable, and it does not fluctuates strongly at least in short-term).

Desirability (the monetization of the site would promote the justice-oriented approach and not harm the environmental, physical, social and economic structures).

Flexibility (the income base grows over time and expands alongside expanding expenditures to avoid financial distress), and to achieve it, it can define the required implementation plans (Nesari et al., 2015).

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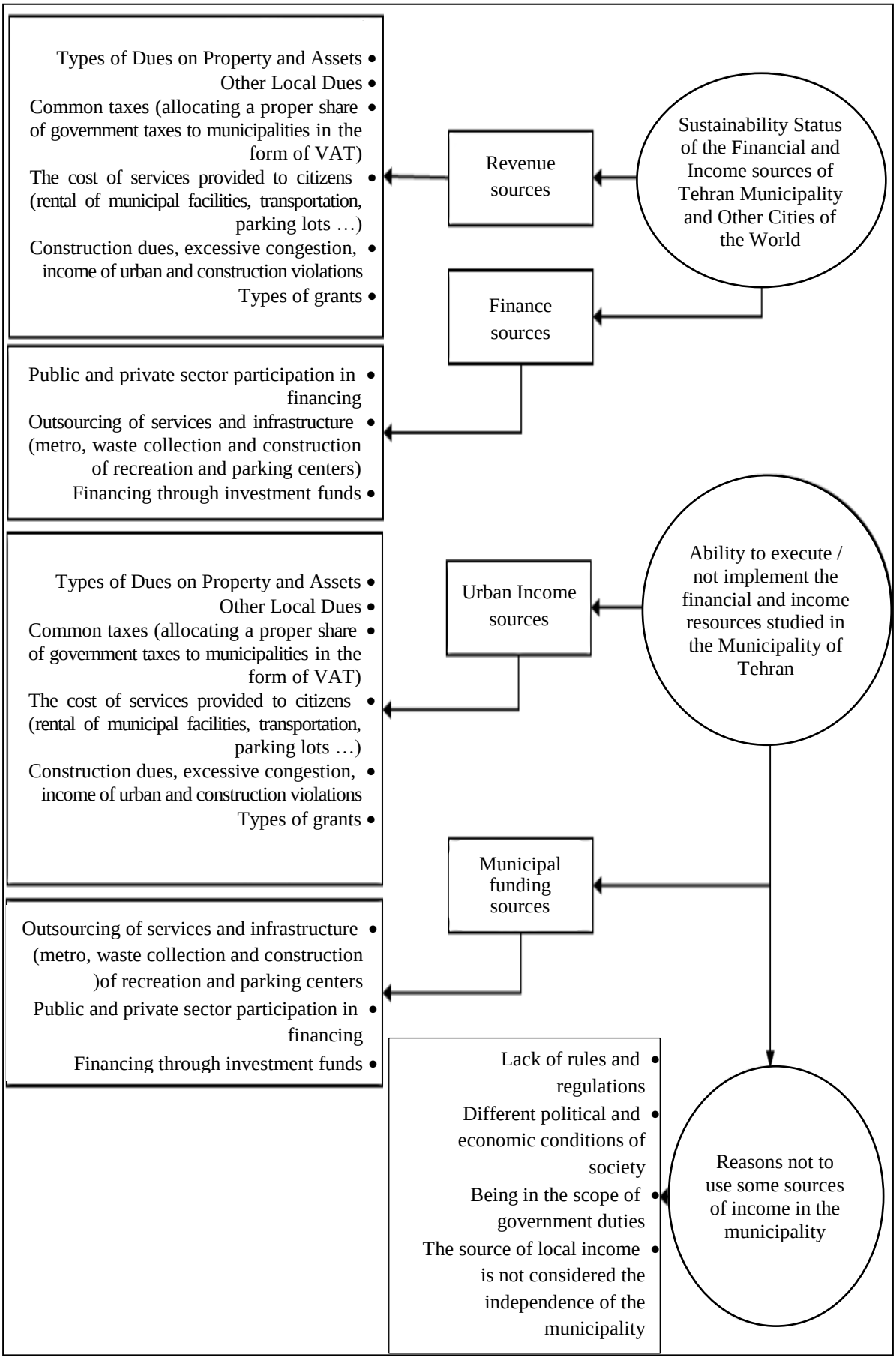


Fig2. Municipal Revenue Resources

Source: (Firooziyan et al., 2007)

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In different countries with similar natural resources and social structure, differences in ways of governance are also different in terms of living standards and welfare (Downer, 2000). Considering the income problems of municipalities, the potential opportunities for developing urban tourism can be used for the creation of direct income sources for municipalities, helping the economy in different parts of the city, helping the welfare of citizens, and establishing social and economic participation. Tourism development is a complicated process that involves international and national factors of development and the groups involved with government policy, planning and legislation (Telgher & Sharply, 2008). Development of tourism as a set of economic activities has a significant impact on strengthening the economic foundations of societies. The role of tourism as a new source of employment creation, monetization, more tax receipts, currency attraction and the strengthening of social infrastructure that encourages the development of other industries has been emphasized in several calculations (Kazemi, 2008). Sustainable tourism development is the expansion of this industry and attraction of tourists to the country using existing resources in such a way that while meeting the economic, social and cultural needs of the society as well as providing the expectations of tourists, unity and integrity, cultural identity and environmental health, economic growth and prosperity of the people and their guests in a balanced and continuous manner (Alvani, 1994). Good governance parameters in the development of tourism among local communities from widespread reviews include cultural values, constructive relationships, transparency and accountability, strategic vision, diversity acceptance and justice, knowledge development, education and skills, participation and network processes (Ibid).

Table1. New urban tourism framework to increase income in the light of good governance

Components	Indicators
Public participation	W1: Creating incentives for private sector investors to enter the tourism sector W2: Allocation of tourism planning authority to the lowest possible level with high level supervision
Coordinated orientation	W3: Establish Committees for Tourism Development in partnership with various institutions and people W4: Implementing policies for cooperation between the Cultural Heritage and Tourism Organization, the Department of Housing and Urban Development, and other ministries that are partly involved in tourism development W5: Establish coordination between urban, regional, and national levels of governance, and inter-agency collaboration W6: Equipping infrastructure, and facilities to attract private investment in tourism
Strategic vision	W7: Preparation of long-term tourism development plans in cooperation with public institutions and private and public investors W8: Provide an urban tourism development perspective with an opinion poll from indigenous people
Responsiveness to shareholders	W9: Creating arrangements and mechanisms for addressing the demands of the people and investors in the tourism sector W10: Control costs and prices for accommodation, hotels and lodging facilities by authorities and people

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Components	Indicators
Effectiveness	W11: Preparing the grounds and programs for people to get acquainted with the goals of organizations and investors of tourism plans W12: The empowerment of tourism development to urban management, so that major policies for the development of tourism are defined at national level and implemented by urban management and local institutions W13: Revision of the duties of the city administration and giving more authority to the local management levels
Efficiency	W14: Control of the financial and environmental costs of tourism development in cities W15: Preparing plans to make facilities more attractive to attract more tourists W16: Establish coordination and cooperation between the municipality and the city council with other organizations in the field of urban development through the establishment of special committees for tourism development W17: Reviving old and indigenous traditions, as well as the urbanization of cities in order to attract tourists
Responsibility	W18: Responding to public authorities and private investors about their actions in the tourism sector and calculating the environmental impacts of their actions by councils and NGOs W19: Establishing inspection bodies to evaluate the actions of the above sections and justify its benefits to the people
Transparency	W20: Creating clear procedures for informing people about the rules and regulations of tourism W21: Creation of land databases and control and supervision of the process of building and changing the use of tourist sites W22: Creating mobile information units in different parts of the city and distributing maps and brochures to tourists
Equality	W23: Equality of all shareholders against the benefits and plans for tourism development
Rule of Law	W24: Inclusion of the law on the beneficiaries and stakeholders in the development of tourism and related activities

Source: (Mohammadnejad et al., 2015)

4- Research Method

The statistical population is Masjed Soleyman city. The sample size is 30 experts of the city who are familiar with urban issues such as Cultural Heritage and Tourism Organization, Municipality, members of city council and professors of Islamic Azad University-Masjed Soleyman branch. Sampling method is selective and purposeful. The main objective of the research is to analyze the role of good urban governance in increasing sustainable urban income with an emphasis on the tourism industry in Masjed Soleyman. According to the data, this research is of a qualitative-quantitative research type. The way data is accessed is document and survey. So, by studying internal and external resources for theoretical background, the documentary and library method were considered. In a survey method, it was carried out through a 24-item questionnaire in five-point Likert scale and a survey of experts and authorities. The research components include public participation, coordinated orientation, strategic vision, and accountability to stakeholders, effectiveness, efficiency, responsibility, transparency, equality, and the rule of law.

In order to analyze data, inferential statistics (one-sample t-test) was used in SPSS software and also for considering the variables considered by multi-criteria decision-making models ANP and Super Decision software were used. The questionnaire is based on content validity, in which the quantity and quality of questions are examined in terms of experts (university professors who have full knowledge

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about surveying studies and how to prepare and set up a questionnaire as a tool for data collection). In the first step, in order to identify the relationship between the criteria and to binary compare the criteria between them, 15 questionnaires were provided to experts and elites to reach the scientific saturation, in order to reach the weight of each criterion. In order to study and analyze good urban governance indicators in Masjed Soleyman, 15 questionnaires were developed in the form of Likert scale. The reliability of the questionnaire was obtained through Cronbach's alpha, which is 0.73, indicating a high reliability of the questionnaire. The research area is Masjed Soleyman. It is located geographically in the foreground of the Zagros Mountains in the third period of geology (Gachsaran, Aghajari, Bakhtiari, … Formation) along the northeast-southeast of more than 19 km and the average width of 3 km linearly. Considering its privileged position in terms of favorable access to energy sources such as oil and gas and access to surface water resources, including the Karoo River, the relative position of the city in terms of access to the provincial capital and large industrial and economic centers and being neighborhood with provincial cities including Shushtar, this city has been geographically positioned specially. Considering the above, the city is located in a strategic position, in other words geostrategic (Khuzestan Governor's Planning Office, 2011).

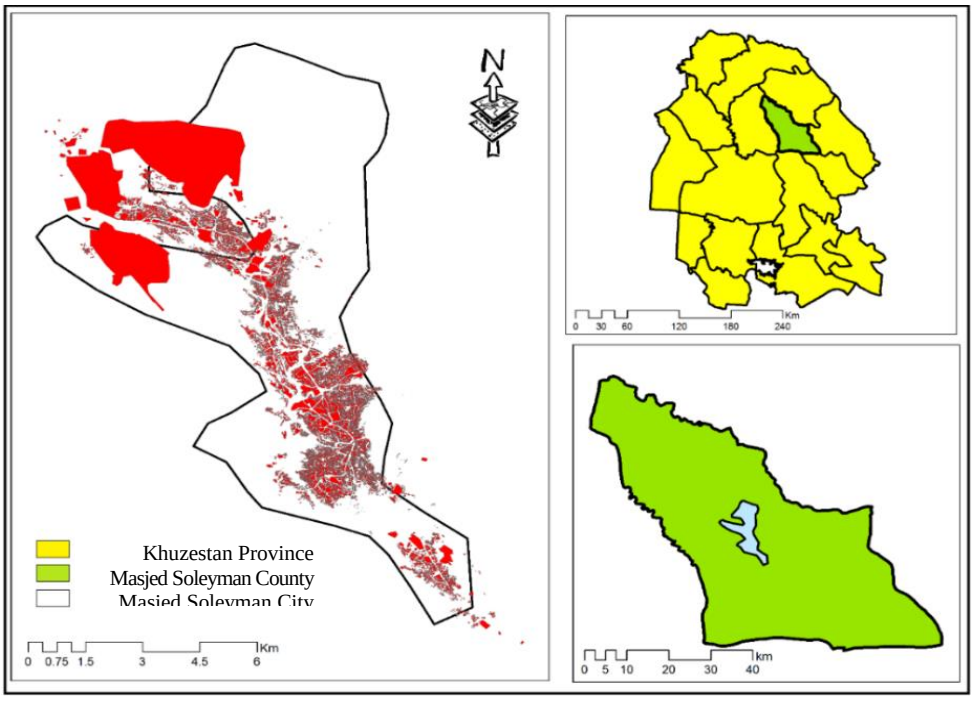


Fig3. Location of Masjed Soleyman City

5- Results

An important and determinant factor in the study of urban tourism indicators is to determine the importance and value of each of the indices in order to increase income in the form of good governance. Then, the analysis of each of the indicators and policies in the study area will be addressed. In this section, the given data have been

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analyzed according to the purpose of the research, which is the explanation and analysis of the ruling city of Masjed Soleyman and the impact on increasing sustainable urban incomes. To analyze the data, ANP method is firstly used to weigh the variables in question.

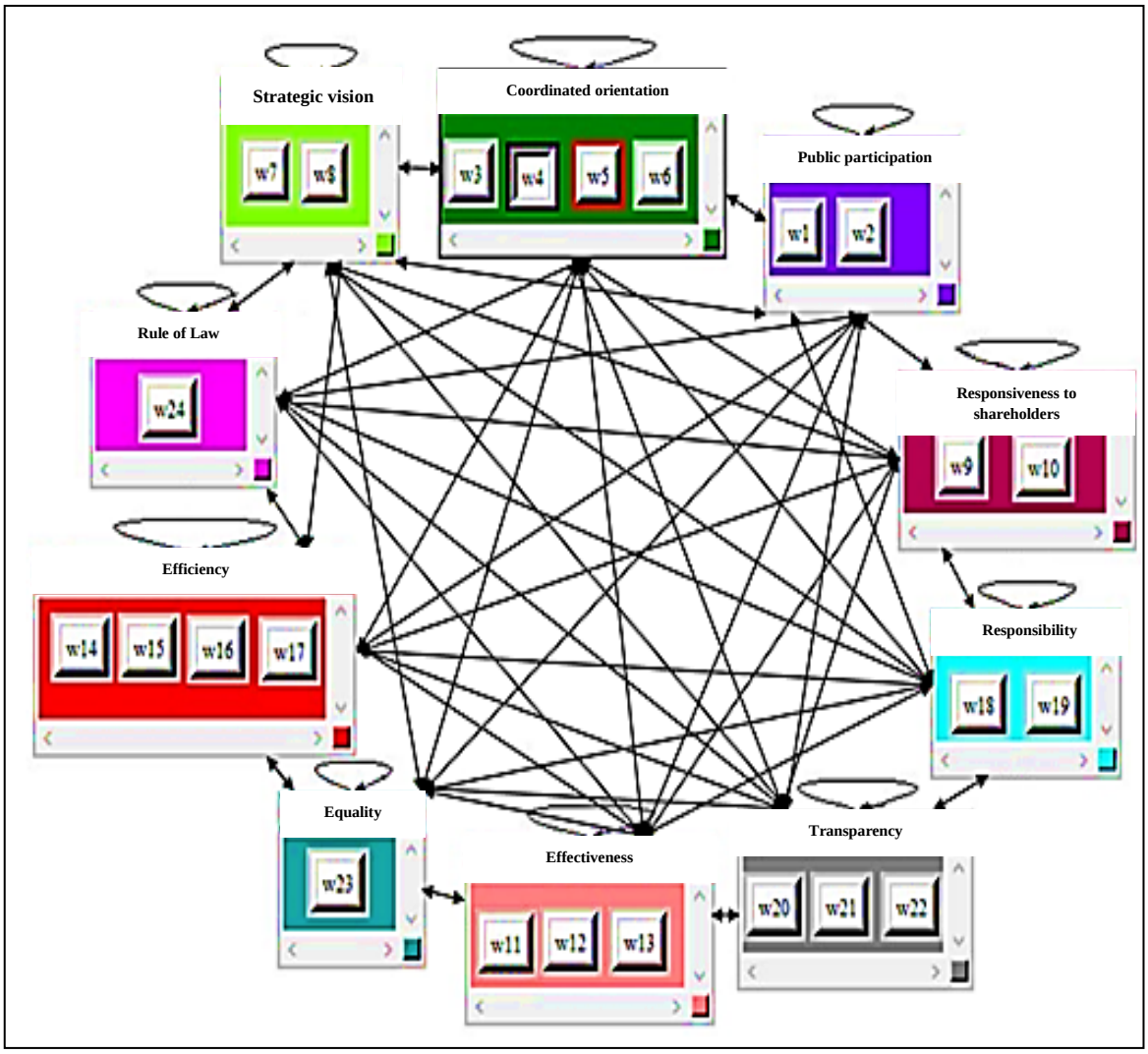


Fig4. ANP Structural Conceptual Model (Impact-Relationship)

In network analysis, such as binary comparisons in the hierarchical method, decision elements in each cluster are characterized by internal and external relations and in relation to control criteria with numerical amplitudes from 1 to 9. By the questionnaire validity and its completion by experts and elites, there will be preferred criterion for each other. At this stage, it should be considered that the coefficient of inconsistency should not be more than 0.1. The questionnaire consists of 35 numbers, which were first tested by error. Answers with a maximum error of 0.1 were the sum of the remaining responses, the mean was obtained, and the finalized result was normalized, as shown in Fig5.

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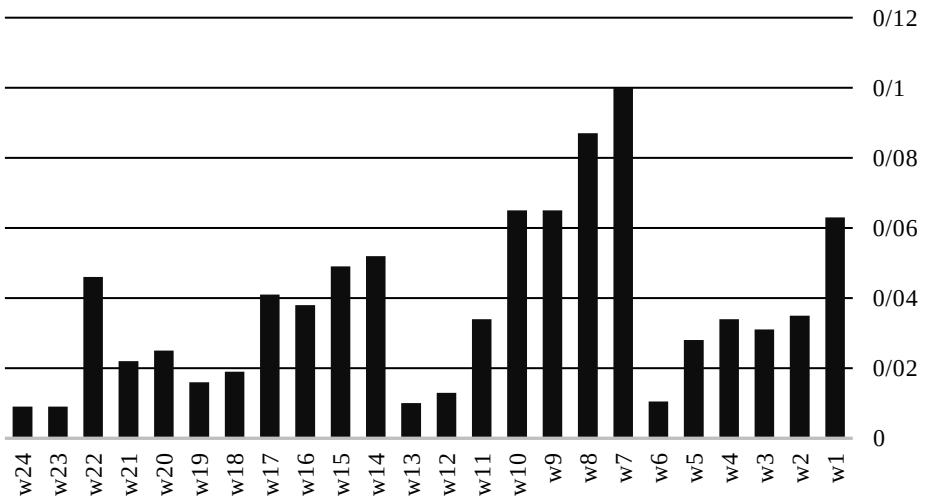


Fig5. The weight of effective urban tourism indicators on increasing sustainable urban income

Figure 5 illustrates the value and impact of each of good urban governance policies on increasing sustainable urban incomes in the tourism industry. As it is shown, the highest points from the point of view of experts are given to equip the infrastructure, facilities for attracting private investment in tourism (W6) and the preparation of long-term tourism development plans in cooperation with public institutions and private and public investors (W7). It indicates that municipalities and city administrators should pay particular attention to these issues in order to increase their income and optimize the use of tourism facilities. In addition to the above, from experts' point of view, providing urban tourism development vision with the opinion of indigenous people (W8) and controlling the costs and prices of residences, hotels and lodging facilities by authorities and people (W10) should be considered by urban managers. It should be noted that the principles of good urban governance that are considered for urban tourism are all important and vital, but among these principles, having a coordinated orientation, strategic vision and responsiveness to shareholders are priority and should be paid more attention when planning. In the following, according to the data collected through a questionnaire, which is obtained by experts, each of the good urban governance indicators in the city of Masjed Soleyman is investigated. For this purpose, the t-test has been used. The results are presented in Table 2.

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Table2. T-test results on the study of good urban governance indicators in Masjed Soleyman city from the viewpoint of urban experts of this city

Index	T statistic	Mean	SD	Sig	Mean difference	Confidence interval	
						Low boundary	High boundary
w1	-2.23	1.55	1.096	0.010	-1.45	-1.09	0.00
W2	-1.56	1.6	0.052	0.000	1.4	0.00	0.07
w3	-6.74	1.9	0.002	0.000	-1.1	-1.00	0.00
w4	-1.83	2.15	1.000	0.069	-0.85	-1.04	0.04
w5	-3.23	2.32	0.005	0.001	-0.68	-1.07	0.00
w6	-3.52	1.26	1.000	0.001	-1.74	-1.00	0.00
w7	1.25	1.14	1.000	0.000	-1.86	0.00	0.00
w8	-1.34	2.9	0.023	0.000	-0.1	-1.00	-1.09
w9	-3.75	2.16	0.000	0.003	-0.84	-1.07	0.00
w10	-3.85	2.15	1.076	0.001	-0.85	-1.00	0.00
w11	-6.23	2.48	0.035	0.000	-0.52	-1.00	0.00
w12	-2.75	1.26	1.000	0.010	-1.74	-1.00	0.00
w13	-3.62	2.31	1.007	0.004	-0.69	-1.00	0.00
w14	-3.74	1.98	1.000	0.003	-1.02	-1.00	0.00
w15	-4.23	1.54	0.058	0.000	-1.46	-1.00	0.00
w16	-1.75	1.68	1.056	0.000	-1.32	0.00	0.07
w17	-1.23	3.2	1.000	0.095	0.2	0.00	0.00
w18	-5.64	1.35	0.026	0.000	-1.65	-1.00	0.00
w19	-5.25	2.65	0.058	0.000	-0.35	-1.00	0.00
w20	4.04	2.11	1.000	0.001	-0.89	-1.00	0.00
w21	-2.32	2.8	1.022	0.025	-0.20	0.00	-0.07
w22	-5.25	2.65	0.069	0.000	-0.35	-1.00	0.00
w23	-5.37	1.99	0.025	0.000	-1.01	-1.00	0.00
w24	-4.58	2.23	1.042	0.000	-1	-1.00	0.00

Table 2 shows the status of each indicator in Masjed Soleyman. In the explanation of the table, it should be said that the mean value of (3) is obtained in this way, that the number 3 used in the Likert range is mid-range. As a result, the average above 3 indicates that the good urban governance index in the city of Masjed Soleyman is in the direction of tourism development, and below 3 is vice versa. In the next step, the average of the result is multiplied by the coefficient of each index to obtain the average weighted value. As stated above, the assumed mean is 3, and if this number is multiplied by the weight of each of the indices, then it is obtained that the standard mean is called. Finally, by obtaining the difference between the weighted average (the product of the weight of each index in the average obtained from the t test), the average standard (the product of the weight of each index in the number 3) can be the final analysis.

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Table3. Final Analysis of Urban Tourism Indicators to Increase Income through Good Urban Governance

Urban Tourism Indicators to Increase Income through Urban Good Governance	Weigh	Mean	Weighted means	Standard mean	Mean differences
Creating incentives for private sector investors to enter the tourism sector	0.063	1.55	0.098	0.189	0.091
Allocation of tourism planning authority to the lowest possible level with high level supervision	0.035	1.6	0.056	0.105	0.049
Establish Committees for Tourism Development in partnership with various institutions and people	0.031	1.9	0.059	0.093	0.034
Implement policies for cooperation between the Cultural Heritage and Tourism Organization, the Department of Housing and Urban Development, and other ministries that are partly involved in tourism development	0.034	2.15	0.073	0.102	0.029
Establish coordination between urban, regional, and national levels of governance, and inter-agency collaboration	0.028	2.32	0.065	0.084	0.019
Equipping infrastructure, and facilities to attract private investment in tourism	0.0105	2.26	0.132	0.315	0.183
Prepare long-term tourism development plans in cooperation with public institutions and private and public investors	0.1	1.14	0.117	0.3	0.186
Provide an urban tourism development perspective with an opinion poll from indigenous people	0.087	2.9	0.252	0.261	0.009
Creatie arrangements and mechanisms for addressing the demands of the people and investors in the tourism sector	0.065	2.16	0.140	0.195	0.055
Control costs and prices for accommodation, hotels and lodging facilities by authorities and people	0.065	2.15	0.140	0.195	0.055
Prepare grounds and programs for people to get acquainted with the goals of organizations and investors of tourism plans	0.034	2.48	0.084	0.102	0.018
The empowerment of tourism development to urban management, so that major policies for the development of tourism are defined at national level and implemented by urban management and local institutions	0.013	1.26	0.016	0.039	0.23
Revision of the duties of the city administration and giving more authority to the local management levels	0.01	2.31	0.023	0.03	0.007
Control of the financial and environmental costs of tourism development in cities	0.052	1.98	0.103	0.156	0.053
Preparing plans to make facilities more attractive to attract more tourists	0.049	1.54	0.075	0.147	0.072
Establish coordination and cooperation between the municipality and the city council with other organizations in the field of urban development through the establishment of special committees for tourism development	0.038	1.68	0.064	0.114	0.050
Reviving old and indigenous traditions, as well as the urbanization of cities in order to attract tourists	0.041	3.2	0.131	0.123	-0.008
Responding to public authorities and private investors about their actions in the tourism sector and calculating the environmental impacts of their actions by councils and NGOs	0.019	1.35	0.026	0.057	0.031
Establish inspection bodies to evaluate the actions of the above sections and justify its benefits to the people	0.016	2.65	0.042	0.048	0.006
Creating clear procedures for informing people about the rules and regulations of tourism	0.025	2.11	0.053	0.075	0.022
Set up land databases and control and supervision of the process of building and changing the use of tourist sites	0.022	2.8	0.062	0.066	0.004
Creating mobile information units in different parts of the city and distributing maps and brochures to tourists	0.046	2.65	0.122	0.138	0.016
Equality of all shareholders against the benefits and plans for tourism development	0.009	2.99	0.018	0.027	0.009
Inclusion of the law on the beneficiaries and stakeholders in the development of tourism and related activities	0.009	2.23	0.018	0.027	0.009

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According to Table 3, almost all good urban governance policies that can be effective in increasing sustainable urban income, with an emphasis on tourism, do not have good conditions in Masjed Soleyman. As discussed in the previous section, some of the city's governing policies are prioritized. In Masjed Soleiman, the same policies are in poor conditions, including the lack of equipping infrastructure, and facilities to attract private investment in tourism (with a mean difference of 0.183), the preparation of long-term tourism development plans in cooperation with government institutions and private and public investors (with a mean difference of 0.186), lack of incentives to enter private sector in the tourism sector (with a mean difference of 0.91), the lack of mechanisms for addressing the demands of the people and investors in the tourism sector, as well as the lack of cost control and accommodation prices, hotels and places by officials and people (with a mean difference of 0.055). But there are some indicators that are in desirable conditions, including the revival of old and indigenous traditions, as well as cities' handicrafts to attract tourists (with a mean difference of -0.008). In general, urban tourism indicators that can be effective in increasing the income in the light of good governance in the city of Masjed Soleyman have not been taken into consideration by the public and especially the city administrators; this does not make it possible to achieve sustainable income. The municipality's revenues in Masjed Soleyman are highly unsustainable and mostly related to construction costs and duties. In addition, city managers have no plans to solve these problems.

6- Conclusion and Discussion

Masjed Soleiman, one of the first cities in the oil industry in Iran, has passed the way from a residential complex to a city with a modern and conventional identity and civilization and then the forgotten with many dilemmas and physical, economic, social, and environmental anomalies. This city continues its life in spite of the arrival of its life or the exploitation of its oil field; a city where some of its inhabitants were not even willing to leave, which is a matter of sense of belonging. Small and medium-sized cities often have a privileged position for tourism development, with access to suitable natural and mineral resources, including springs and rivers and natural calm environments such as the Masjid Soleyman, which has access to the Karun River. As the needs of cities are rising every day and expectations are changing, urban income sources need to be expanded as well. Funding by municipalities is available in a variety of ways, but the sustainability of these revenues is important because unstable incomes in stagnant conditions are unlikely to aggravate the source of income of the municipality. With today's examples of cities in Asia and Europe, some cities provide up to 80% of their GDP through tourism. Particularly the city of Masjed Soleyman, a petroleum city and its diverse population, such as environmental anomalies, traffic, air pollution, etc., sustainable financing is considered necessary. Moreover, sustainable revenues are in line with sustainable urban development. One of the solutions proposed in this study is to provide sustainable revenues for Municipality of Masjed Soleyman through urban tourism. Municipalities can play a major role in

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the development of sustainable urban tourism. The city of Masjed Suleyman has many tourist attractions to attract tourists. However, before any solution and suggestion, city tourism has to rely on marketing that stems from good urban governance. The introduction of the city of Masjed Soleyman and providing accurate and up-to-date information about urban attractions and amenities through a unified urban management is essential. In addition, the development of tourism infrastructure and vitality, especially tourism marketing, is of great importance. Due to its social and cultural structure, the city of Masjed Soleyman is influenced by the rural and nomadic people around the city and the emphasis is placed on ethnic and tribal attitudes among inhabitants when selecting city managers (election of councils), which creates special conditions for the city; as it can be said, any tribe that has the largest population, or can coordinate other tribes, has the largest share in the city council; in this regard, the mayor is elected. In a city with such a management and with such a view, is there a possibility of good urban governance? In the answer, it should be said that no, because the rule of good urban management and, consequently, the achievement of sustainable incomes require a competent authority, not based on ethnicity and tribalism.

As mentioned, the city of Masjed Soleyman has much natural and human potential. The city is known as one of the first cities of Iran, and there are many facilities belonged to the past hundred years. The most remarkable elements in the city of Masjed Soleyman are related to the active and passive facilities of the oil industry, which is scattered throughout the region. Among these are the following:

- Facilities left by Well No.1 of Masjed Soleyman, which became a small museum
- The head of the pipes of the oil wells
- Masjed Soleyman Oil Pipeline to Abadan, which was constructed since 1909 at the same time as the Abadan Refinery was built, and was launched in 1911. The center for pumping crude oil and kilns to Abadan in an abandoned place in Tembi.
- The Tembi power plant built near the oil pumping station is now abandoned.
- Pumping old water of Gedar Landar to the city.
- Oil refinery in Bibiyan neighborhood, now deserted.
- A local distillery in Bibiyan neighborhood and near the refinery, which is now abandoned.
- Sulfur production plant in Bibiyan neighborhood.
- The oil well operate No. 9 at Bibiyan and well No. 8 near Bibiyan (Afshar-Haghighi, 1993).

These monuments, if well managed, can have good conditions for attracting urban tourism even at the global level, although in most developed countries, with proper management and governance, they have could earn a lot of revenue, and the United States is at the top. At present, several city museums have been focusing on past facilities and oilfield equipment and earn an enormous amount of revenue each year.

Considering the research done in a good urban governance area, its impact on sustainable income through integrated management is essential. Altogether, the municipality of Masjid Soleyman considers the following suggestions:

- Creating incentives for private sector investors to enter the tourism sector

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- Empowerment of tourism planning from the lowest possible level with high-level supervision

- Creating committees for tourism development in partnership with various institutions and people

- Establishing coordination between levels of urban, regional and national management and inter-agency collaboration

- Equipping infrastructure, and facilities to attract private investment in tourism

- Preparation of long-term tourism development plans in cooperation with public institutions and private and public investors

- Developing an urban tourism development vision with an opinion poll from indigenous people

- Controlling costs and prices for accommodation, hotels and lodging facilities by authorities and people

- Establishing the fields and programs for familiarizing people with the goals of organizations and investors of tourism projects

- Revision of the duties of the city administration and giving more authority to the local management levels

- Controlling financial and environmental costs of tourism development in cities

- Preparing plans to enhance amenities and facilities in attractions to attract more tourists

- Reviving old and indigenous traditions, as well as handicrafts of cities to attract tourists

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