

Religious Tourism, Economic Development, and Sustainable Tourism Development: A Case of Iraq

Fadhil Neamah Taher Al-Suraifi¹, Mohanad Talib Swadi²

¹Department of Economics, University of Kufa, Najaf, Iraq ²Information Technology Research and Development Center, University of Kufa, Najaf, Iraq

Abstract— The research aims to analyze the reality of religious tourism in Iraq and its role in the development of the Iraqi economy, as the elements of religious tourism in Iraq were reviewed, represented by the shrines of a large number of prophets (peace be upon him), the infallible imams (peace be upon them), the saints and the righteous (may God be pleased with him), as well as the shrines and mosques that have their sanctity in history Al-Kufa Mosque, Al-Sahla Mosque, Basra Mosque, and Al-Hanana Mosque. Iraq includes most of the Muslim shrines and sanctities, as about 90 percent of the shrines of the prophets and saints, shrines and shrines in the Arab countries. However, it has been found that tourism's contribution is weak and not commensurate with what the country possesses in religious tourism components and other components. Tourism revenues, according to the highest estimates, do not exceed at best \$10.9 billion according to the data of 2020, as the available elements of the tourism offer have not been optimally exploited. One of the most important recommendations of the research is to pay attention to religious tourism and provide the necessary facilities for visitors and work to expand and develop the holy cities to increase their absorptive capacity, support the private sector and allow it to invest in the field of religious tourism and overcome the difficulties it faces to play its role in promoting the tourism sector.

Keywords— Religious Tourism; economic development; Iraqi Economy; Revenues.

I. INTRODUCTION

The Covid-19 crisis has had varying impacts on various developed and developing economies. The problem affected the Iraqi economy through the significant drop in oil prices (which finances the budget by more than 90 percent), so searching for other sources to increase revenues is necessary to light the apparent stumbling in growing oil production. In the event of the return of the epidemic waves, it will have severe effects on the Iraqi economy due to the decline in global economic activity and thus the decrease in oil demand [1]. Therefore, the issue of searching for alternatives to crude oil and diversifying the Iraqi economy by supplementing the budget with other sources is an urgent issue that needs to intensify local efforts and benefit from the experiences of other countries that preceded Iraq in this field [2]. Religious tourism is one of the most prominent sources (alternatives) because the industrial and agricultural sectors need a short addition period. Religious tourism in Iraq will occupy an advanced rank if it receives attention and objective study compared to other countries that own this crucial economic sector. After all, Iraq has many holy shrines, shrines, and religious shrines distributed in the various cities of Iraq [3]. Especially when removing the main obstacle that hinders the establishment of many projects that would advance

the Iraqi economic reality, namely political stability, where it becomes necessary to remove other barriers and prepare the requirements for the advancement of this sector and the need for the state to play its role and if it is unable, it must give way to the industry The private sector as well as attracting foreign direct investment to play this role, and to benefit from the experiences of other countries in this field, such as Iran and Syria before the recent security events and the Kingdom of Saudi Arabia. The importance of religious tourism in Iraq is highlighted by the foreign exchange it provides, which contributes to stabilizing the local currency and increasing its value and thus improving exchange rates in addition to achieving benefits by achieving a surplus in the balance of payments that helps reduce the deficit experienced by the Iraqi economy [4]. Tourism Religious faith has a clear role in employing the workforce and reducing unemployment, diversifying foreign exchange sources, and reducing dependence on oil as the only source of income. Optimally developing the tourism sector can generate annual revenue of up to \$12 billion annually since religious events extend throughout the months of the Hijri year and are not limited to the months of Muharram and Safar. The research problem is represented in the weak developmental role of the tourism sector in Iraq, despite the components of Iraq that Iraq possesses, which has a long history and ancient civilizations of more than 11 thousand years, specifically since 9000 BC, where the land of Mesopotamia witnessed the emergence of ancient civilizations such as the dawn of dynasties, Akkadian civilization, and Sumerian civilization, and Babylonian. His land also included the shrines and shrines of many prophets, saints, and righteous people [5]. The study starts from the hypothesis that the tourism sector in Iraq is a backward sector whose importance in the formation of the gross domestic product is not commensurate with the religious and historical elements that exist in the country. The attention to this sector would lead to supplying the budget with a significant economic resource that may reach billions annually. The study aims to shed light on the importance of tourism in many developed and developed countries. Some of these countries do not have the ingredients that Iraq possesses, as well as analyzing the reality of tourism in some Arab countries and Iraq. Based on the research hypothesis, its importance, and objectives, the study was divided into four main axes, in addition to the introduction, which dealt with the importance of the research, its hypothesis, its objectives, and its structure. The first axis was devoted to the concept of tourism and religious tourism, the second axis dealt with the factors affecting tourism and the elements of tourist

ISSN (Online): 2581-6187

attractions, the third axis dealt with the development of tourism in different regions of the world, while the last axis was devoted to religious tourism and economic development in Iraq. Then the study concluded with several results and recommendations.

II. TOURISM AND RELIGIOUS TOURISM

Tourism is now a global industry, with hundreds of millions of people on international and domestic travel trips yearly. The World Tourism Organization (W.T.O.) estimated that before the coronavirus pandemic, nearly 10 percent of the world's population traveled between countries annually [6]. Although some of this activity may involve the same travelers participating in more than one trip per year, the exact scope of tourism as an industry is somewhat questionable. Tens of millions globally work directly in the industry, and many more are employed regularly. Indirectly, millions of dollars are spent each year on advertising and promoting holidays and tourism products. The word "tourism" is derived from the Latin word "torno" since in 1643, the concept "tourism" was used for the first time to denote travel or moving from one place to another. Tourism, in its general form, is one of the human phenomena that have arisen since ancient times [7]. The person is in a state of complete movement between travel and movement in search of his livelihood, tranquility, security, stability, and places of comfort and well-being, free from environmental restrictions and looking forward to the field of science and knowledge, the exchange of culture and values, and civilized dialogue. The phenomenon of human movement to achieve his daily desires and needs has turned into a social and cultural phenomenon whose goal is pleasure, comfort, culture, and recreation. Indeed, tourism is no longer seen as a luxury but must be considered an important element in peoples' communication and solidarity. Tourism has become a locomotive for economic and social growth and a means of civilized dialogue and cultural exchange. The developed countries with multiple sources of income are equal in that with countries seeking growth by enhancing their sources of income by stimulating and attracting tourism to them. The trends of various countries of the world recommend placing tourism at the top of their list of priorities, as it is an income-generating and labor-intensive source of growth and popularity of many industries and services related to it directly or indirectly. Tourism is an ever-expanding service industry with huge growth potential and thus has become one of the main concerns of the international community as a whole. It has emerged as a critical link in accelerating the pace of social and economic development worldwide. It is believed that the world tour in the context of tourism became firmly established in the English language by the eighteenth century. On the other hand, according to the Oxford dictionary, the word tourism first appeared in the English language in the nineteenth century (1811) from the Greek word 'to us,' which means a circular tool. Tourism as a phenomenon means the movement of people (within and across national borders). Tourism means different things to different people because it is an abstraction of a wide range of consumer activities that require products and services from various industries in the economy. In 1905 E. Freuler defined tourism in the sense of The modern world "as a phenomenon of modern times based on the growing need for recovery and a change of air, an awakened and growing

appreciation for the beauty of the landscape and the pleasure in enjoying nature and especially through the increasing mixing of the various nations and groups of human society [8]. as a result of the development of commerce, industry, commerce and the development of means of transportation. In 1942 Professor Hunziker and Krapf of the University of Beme defined tourism as the total of phenomena and relationships arising from the travel and residence of non-residents in a way that does not lead to permanent residence and is not connected with any profitable activities [9]. Tourism also means an economic activity that works on the movement of individuals from one place to another for some time, not less than 24 hours, and this period does not reach permanent residence. Tourism is also defined as a natural phenomenon that originates from human nature and instinct and the instincts and senses it has contained since its creation. It has grown with it and developed with the developments of its economic, social, political, cultural, and intellectual conditions. In 1993 the World Tourism Organization (UN-WTO) gave a modern definition of tourism as the activities of persons who travel and reside outside their usual environment for more than one consecutive year for leisure and other purposes not related to the practice of an activity whose wages are paid from within the place visited [10]. The use of this broad concept makes it possible to define tourism between countries as well as tourism within a country. Tourism refers to all visitors' activities, including tourists (night visitors) and same-day visitors. According to the United Nations, tourism is classified according to two main considerations: geographical and objective. Which in turn, are classified into secondary parts and my agencies:

A - Geographical consideration and is classified into:

Domestic tourism means the tourism activity practiced by citizens and residents within the country.

Inbound tourism means the tourism activity practiced by incoming visitors to the country.

Outbound tourism: It means the tourism activity practiced by citizens abroad.

Internal tourism: It includes both domestic tourism and incoming tourism.

International Tourism: It includes both incoming and outgoing tourism.

National Tourism: It includes both domestic tourism and outbound tourism.

- b Objective consideration is classified into several types, the most prominent of which are:
 - Religious tourism.
 - Sports tourism.
 - Educational tourism.
 - Economic tourism.
 - Civilizational or cultural tourism.
 - Disaster tourism.

Religious tourism, called faith tourism, is a form of tourism where religious people travel individually or in groups for reasons related to religion or spirituality [11]. This can be for pilgrimage, evangelism, or entertainment. Many of today's most popular tourist destinations are associated with ancient places of worship or sites of apparent miracles [12]. In addition, the



pilgrimage (visit), as part of religious tourism, is the act of moving from one place to another. Traveling through foreign lands is often an arranged march for a group of people and usually has a religious significance. It is a ritual journey with a sacred purpose. All the way has meaning and spirituality. Sacred destinations and places of pilgrimage are linked to dominant beliefs: Christianity, Islam, Hinduism, Buddhism, Judaism, and Sikhism. At least three hundred million pilgrims visit the world's major religious sites yearly. They often extend the time and space of the trip. When they return home, they bring souvenirs that symbolize the spiritual areas they visited, so religious tourism is a kind of pilgrimage to modern civilization.

Religious tourism means traveling from one country to another or moving within the borders of a particular country to visit holy places because it is tourism that is concerned with the spiritual aspect of man [13]. It is also defined as that tourism activity that is based on the movement of tourists from their places of residence to other places, to make pastoral visits and trips inside and outside the country for a certain period, the aim of which is to meet the call of religion, satisfy spiritual passion, perform its duties and draw closer to the Creator Almighty by visiting the shrines of his saints And seek blessings from it, and evoke Islamic values and true human principles by recalling the positions of the prophets, imams and righteous saints (peace be upon them) and the visitor's attempt through this to follow their approach and implement their commandments. Religious tourism also includes visiting religious monuments and Islamic architectural artifacts to learn about the Islamic heritage and for spiritual and psychological healing [14]. In addition, there are certain regions and countries that have their sanctity and a great place in the hearts of Muslims and non-Muslims, such as Makkah Al-Mukarramah, Al-Madinah Al-Munawwarah, Bait Al-Magdis, the holy shrines of the infallible (peace be upon them), and the graves of the saints, the Companions and the righteous.

III. FACTORS AFFECTING TOURISM AND THE ELEMENTS OF TOURIST ATTRACTIONS

Factors affecting tourism

We can distinguish between a group of factors that affect tourism in general, which are as follows:

- A Natural factors (climate, topography, environment).
- b- Social factors (culture, language, inherited traditions).
- C Economic factors (income per capita, savings, labor market).

The view in the modern era has shifted to tourism and developed into a complex industry, as it is one of the essential industries that many countries depend on in developing their resources to achieve economic and social progress. During the past ten years, changes have occurred in the global economy at the expense of traditional sources of wealth (agriculture, industry). Instead, it is occupied by the service industry (telecommunications, banking, information technology, tourism, and travel industry). According to American futurist John Tezek, the world economy in the current century will be led by three service industries: the telecommunications industry, the information technology industry, and the tourism and travel industry. Drive in the world. Tourism revenues have

risen dramatically, after they were \$22 billion in the seventies of the last century, and reached \$300 billion in the 1990s, then to \$1159 billion in 2013, and then to \$1376 billion in 2019. According to the World Travel and Tourism Council, the average contribution of the tourism sector to the global gross domestic product reached nearly 10 percent at the end of the last century. This percentage goes 21.7 in Egypt and 19.1 in Spain, while in the United States, the contribution of the tourism sector to the composition of the G.D.P. was 11.5 percent.

The advancement of tourism requires the study of all economic variables related to it the flow of foreign exchange and the rate of expenditure and its relationship to the balance of payments, trade balance, employment and investment, and how to maximize the economic return by employing the available elements to the degree that achieves the prosperity and well-being of society, which requires attention to the material aspects of society and the means of developing its wealth and resources, how they are traded, distributed and consumed, and related goods, services and prices, and the factors leading to their decline or rise, and other matters that allow better results when carrying out various economic activities.

Elements of tourist attractions

The absorptive capacities of countries in tourist attractions and the provision of various services to tourists are usually referred to as the ratio of the number of tourists to the population. In the ancient tourist countries, we find that this percentage exceeds 100 percent, meaning that the state can receive more tourists throughout the year than its population while providing them with all services such as accommodation, transportation, food, and others. At the level of countries around the world, we find that this percentage in France is 126 percent, in Spain it is 129 percent, and in Austria, this percentage is 244 percent.

IV. THE DEVELOPMENT OF TOURISM IN THE ARAB COUNTRIES AND THE WORLD

The last four decades witnessed the emergence of the tourism sector as an important and influential sector in the economies of many developed and developing countries alike, especially in the second half of the last century. Instead, this sector ranked first among other sectors in some Arab countries, such as Tunisia and Lebanon, and in foreign countries, such as Spain and France. Therefore, most countries have adopted various programs to develop local tourism facilities to attract foreign tourists and reduce the desire of residents to travel outside the country and to foreign tourist attractions. For example, the residents spending of the six Gulf Cooperation Council countries on foreign tourism is estimated at \$27 billion annually [15]. The exact number generated by beach tourism in Spain. The size of the economic contribution of tourism revenues is 30% of the total revenues of the service sector, in addition to its contribution to 11% of the global G.D.P., and it contributes to creating more than one million jobs per month. The sector employs up to 10% of the labor force.

According to the World Tourism Organization data, the number of tourists worldwide was 25 million in 1950 and rose in 1975 to 213 million. In 1995 the number rose to (536)



million, then rose in 2000 to 682 million Tourists. In 2008 the number reached (924) million, up from the previous year (2007) by about 2 percent, when the number of tourists in the year above was (908) million. As shown in Table No. One. Most of this increase comes from the rise in the number of tourists in the Middle East by more than 11 percent, Africa by about 5 percent, and the Americas by about 4 percent. Europe accounts for about 53 percent of the total tourists in the world, reaching 488.5 million tourists, followed by Asia with more than 20 percent,

with the number of tourists arriving at 188.3 million, followed by the Americas, the Middle East, and finally Africa. In the following years, the number of tourists rose to 1,088 million in 2013, distributed by 566.8 million tourists in Europe, 249.9 million in Asia and the sea, 168.9 million in the Americas, and 56.1 million in Africa, while the Middle East's share was 49.1 million tourists for the said year. The number of tourists rose until it reached 1184 million in 2015.

TABLE I. THE EVOLUTION OF THE NUMBER OF TOURISTS AT THE LEVEL OF THE CONTINENTS OF THE WORLD FOR SELECTED YEARS

Area	2000	2005	2010	2015	2019	2020*	2021*
World	676.6	806.9	948.2	1186	1465.5	405.2	426.8
Europe	388	448.9	484.9	609.1	745	238.5	286.8
Asia-Pacific	110.1	153.6	205.1	277	360.1	59.1	20.7
Americas**	128.2	133.3	150.1	192.7	219.3	69.8	82.4
North America	91.5	89.9	99.5	127.5	149.6	46.5	57
Africa	26.2	34.8	49.9	53.1	68.1	18	18.4
Middle East	24.1	36.3	58.2	54.1	73	19.8	18.5

In 2019 worldwide, the number of tourists reached about 1466 million. However, the number decreased in 2021 to only about 427 million, a decrease of 70.9 percent due to the Covid 19 virus outbreak. The Middle East was one of the regions most affected by the virus when it recorded a negative rate of change. An amount of 74.7 percent after the number of tourists decreased from 73 million in 2019 to 18.5 million in 2021, while Europe recorded the least affected areas in terms of the number of tourists with a negative change rate of 61.6 percent when the number of tourists decreased from 745 million tourists in 2019. As a result, 286.8 million tourists in 2021, as shown in the table.

International tourism recovered from the COVID-19 crisis rapidly from January-March 2022. As Europe led the recovery, international arrivals rose 182% year-on-year in the first quarter of 2022 to an estimated 117 million. Compared to 41 million in the first quarter of 2021. Of the other 76 million international arrivals, about 47 million were registered in March. However, despite a strong recovery in the first quarter of 2022, international tourism remained 61% below 2019 levels after many countries eased travel restrictions and omicron-related disruptions decreased. By region, Europe received nearly four times as many international arrivals as in the first quarter of 2021, while the number of appearances in the Americas doubled. Yet, the number of arrivals remains below 2019 by 43% and 46%, respectively. The Middle East and Africa also

experienced substantial growth in the first quarter of 2022 compared to 2021. Still, it remained lower than 2019 by 59% and 61%, respectively, and the Asia Pacific region recorded an increase of 64%, but it stabilized at -93% compared to 2019.

A continued recovery in outbound tourism spending can also be seen, with expenditures in France reaching 80% of precrisis levels in the first quarter of 2021 and German spending growing to 65%. The gradual recovery of international tourism is expected to continue throughout 2022, as many countries relax bans or lift restrictions to unleash pent-up demand for tourism [3]. The latest UNWTO Confidence Index survey indicates that 81% of tourism professionals see better prospects for 2022, and more experts (48%) now see a potential return for international arrivals to 2019 levels in 2023. So based on the latest findings, the UNWTO has Globally is revising its forecasts for 2022, with international arrivals in 2022 expected to reach 70% of 2019 levels [16].

At the level of countries in the world, France comes at the forefront with 89.4 million tourists in 2019, followed by Spain when it arrived in (2019) 83.5 million tourists. The United States of America was third with 79.4 million tourists for the year 2019, came China, Italy, Turkey, Mexico, and Thailand Germany and the United Kingdom ranked fourth to tenth, respectively, after the number of tourists coming to them for the year 2019 recorded different numbers shown in table (2).

TABLE II. RANKING OF COUNTRIES IN THE WORLD ACCORDING TO THE NUMBER OF INCOMING TOURISTS (2019)

Sequence worldwide	State	2000	2005	2010	2013	2018	2019	2020
1	France	77.2	75	77.6	83.6	89.4	89.4	-
2	Spain	46.4	55.9	52.7	60.7	82.4	83.5	19
3	United States	51.2	49.2	60	70	79.7	79.4	19.4
4	China	31.2	46.8	55.7	55.7	62.9	65.7	-
5	Italy	41.2	36.5	43.6	47.7	61.6	64.5	25.2
6	Turkey	9.6	24.2	31.4	37.8	45.8	51.2	15.9
7	Mexico	20.6	-	-	-	41.3	45	24.3
8	Thailand.	9.6	11.6	15.9	26.5	38.2	39.9	6.7
9	Germany	19	21.5	26.9	31.5	38.9	39.6	12.4
10	United Kingdom	23.2	28	28.3	31.1	38.7	39.4	-
World	676.6	806.9	948.2	1465.5	405.2	426.8	1465.5	



The United Arab Emirates ranked nineteenth globally for the same year (2019) and first in the Arab world after the number of tourists coming to it from different countries of the world reached 21.6 million, followed by Saudi Arabia, ranked twenty-fifth globally and second in the Arab world after the number of tourists reached 17.5 million. And quite a few of these tourists are Muslims who go to the holy sites of Hajj and Umrah and visit Medina then. On the other hand, Egypt ranked

thirty-fourth globally with 13 million tourists for the year 2019, then Morocco immediately after that, i.e., ranked thirty-fifth in the countries of the world after entering the Moroccan territory with 12.9 million tourists for the year 2019, while Tunisia ranked forty-first in 2019 with 9.4 million tourists, while Iraq ranked forty-fourth globally according to 2013 data after the number of officially registered tourists was 892 thousand, as shown in the table.

TABLE III. RANKING OF ARAB COUNTRIES ACCORDING TO THE NUMBER OF INCOMING TOURISTS (2019).

Sequence worldwide	State	2000	2005	2010	2013	2018	2019	2020
19	U.A.E	3.1	5.8	7.4	10	21.3	21.6	7.2
25	Saudi Arabia	6.6	8	10.9	13.4	15.3	17.5	4.1
34	Egypt	5.1	8.2	14.1	9.2	11.3	13	-
35	Morocco	4.3	5.8	9.3	10	12.3	12.9	2.8
41	Tunisia	5.1	6.4	6.9	6.3	8.3	9.4	2
44	Iraq*	0.78	-	1.518	0.892	-	-	-

Usually, the return generated by the tourist rooms is relied upon as an important indicator that shows the extent of benefit from the tourists coming to the country in terms of their spending rate, as well as an essential indicator for measuring the hotel performance of the country [17]. According to the annual report issued by Deloitte and issued in 2008, major cities in Europe and the Middle East topped the hotel performance in the world. Moscow ended the world's ranking in hotel revenues after hotel room revenues reached \$250 per night, an increase of 10.5 percent over the previous year, followed by an Arab city, Dubai, with a revenue of \$237 per night, an increase of 1 percent. In the last year, the cities of Geneva and Abu Dhabi came by 231 dollars per night, with a rate of change of 19.1 and 46.3 percent, respectively, as shown in the following table.

TABLE IV. RANKING OF CITIES IN THE WORLD ACCORDING TO AVAILABLE HOTEL ROOM REVENUE (2008)

Order	City	Room revenue available (\$)	Change compared to 2007 %		
1	Moscow	250	10.5		
2	Dubai	237	1		
3	Geneva	231	19.1		
4	Abu Dhabi	231	46.3		
5	New York	226	0.5		
6	Paris	208	10.2		
7	New Delhi	197	-1.3		
8	Doha	197	25.2		
9	London	183	20.3		
10	Muscat	176	31.1		
11	Riyadh	174	24.9		
12	Venice	174	-10.4		
13	Zurich	170	16.4		
14	Singapore	164	14.2		
15	Mumbai	164	-11.1		
16	Istanbul	159	23.5		
17	Manama	159	17.9		
18	Tokyo	154	14.2		
19	Hong Kunk	151	3.4		

V. Religious Tourism and Economic Development in Iraq

Tourism is an essential factor in economic and social development in various countries. It represents a significant national income source that provides job opportunities through various projects and activities. [18] To benefit society through various investments directed towards the tourism sector. It is

considered in many countries a vital source of national income. It has become closely linked to economic development, as it represents one of the critical invisible exports and an essential element of economic activity. It has received attention from international and financial organizations that view tourism as a crucial factor [19]. One of the factors that bring together world cultures. Tourism in all its forms and types is a significant source of foreign exchange through what tourists spend on goods and services and the multiplier effect that will be generated on the entire economy.

Because of the number of visitors who flock annually and sometimes on more than one occasion during the same year to the holy shrines during various religious occasions, which are of interest to Muslims who visit them from different countries of the world, religious tourism will provide large numbers of foreign currencies as it has advantages and characteristics that differ from them in types and patterns The other is for tourism because the visitor (tourist) here does not aim at the tourism and entertainment factor only [20]. Still, the religious and ideological motive is the main element behind his travel and purpose.

Because tourism is characterized by the advantages and activities of export and avoids many of its burdens (transportation, promotion, insurance), which is free of charge, the convinced visitor is the best and most effective propaganda, meaning that the tourism service brings its consumers to it and does not go to them, unlike other exports [21]. As a result, tourism revenues and wages are higher than their counterparts, In domestic consumption activities [22]. Tourism is also an essential source of employment and job generation because the tourism sector and other sectors associated with it depend on it directly or indirectly (very intense) in the use of the element of work compared to other economic activities since tourism is a service activity above all, such as hotel and restaurant services Transport, handicrafts, agricultural industries, markets, and other labor-intensive services. As is well known, tourism is a maker of many job opportunities because the cost of job opportunities in tourism is less than the cost of job opportunities in the industry, and tourism promotes many associated and related activities, as many individuals benefit from it and thus provide them with job opportunities. Tourism also represents a good tax base through which the state can achieve a significant



increase in its public revenues by collecting various types of taxes and fees that it imposes on tourism activities and services such as entry visa fees to the country (visa), landing and harboring costs for aircraft, docking fees, and others. Tourism also achieves balance in the balance of payments, stimulates tourism investment activity and sales movement in tourism goods, and achieves the balanced growth necessary to bring about development with its various components.

After the Covid-19 crisis cast a shadow over various developed and developing economies, directly or indirectly, the Iraqi economy's share of it was affected by the decline in oil prices (the only economic resource), so it became necessary to search for alternatives to revive the economic reality [23]. Through a brief look at the Iraqi economy, we find that it (for decades) focused mainly on the oil sector, which represents a significant source of G.D.P., as well as a negligible relative contribution to the industrial and agricultural sectors during the recovery period in the seventies of the last century, in return, it was neglected Other economic sectors, if they had received attention in the past years, would have played a significant role today, and among the most important of these sectors is the tourism sector as it plays an essential role in revitalizing the economies of many countries of the world, as it had become a significant source of national income as a result of the spending of tourists, which takes many forms, including accommodation, use of transportation, expenditures on food, housing and entertainment, and the purchase of some goods, especially goods that are characterized by the country's heritage [24]. In addition to the multiplier effect of the income generated by this spending and arising from tourism revenue cycles in various economic processes that find popularity and recovery in multiple fields, in addition to that, there are links between the tourism sector and other sectors, whether industrial, agricultural, productive or service components with their components that Involve elements of complexity and intertwining and participate in varying proportions in the presentation of the tourism product. Therefore, the tourism sector in general and religious tourism, in particular, would be a successful alternative to reviving the Iraqi economy and advancing its other sectors if this vital sector receives serious study and specialized objective planning in addition to the possibility of benefiting from the experiences of other countries

The land of Mesopotamia embraces a great human and Islamic heritage, as Iraq has more than 12,000 tourist sites, where the first civilizations were born in Ur and Babylon. It also includes the tombs of prophets, guardians, imams, saints, and righteous people. It also has historical mosques, churches, monasteries, ancient cities, and various religious scenes and shrines. Therefore, Iraq is one of the countries that include a large number of shrines, locations, and holy shrines. In southern Iraq, the historical city of Ur was associated with the birth of the Prophet Ibrahim, peace be upon him, during the period 2000-1700 BC. According to ancient Sumerian legends, it was also famous for its religious temples. In the south of Baghdad is the city of Nippur, or as it is called (Old Nefer), which is the spiritual capital of the Sumerians. And the Babylonians.

The land of Iraq also included a number of the graves of the prophets, such as the graves of (Adam, Noah, Hood, Saleh, Yunus, Ayoub, and Dhul-Kifl), peace be upon them. Iraq also includes the holy shrines of the people of the Prophet's house (PBUH), where the shrine of the Commander of the Faithful Ali Ibn Abi Talib, peace be upon him, is in the city of Al-Najaf Al-Ashraf, and the Wadi Al-Salam cemetery, which is the largest cemetery in the world, which includes the tombs of many prophets. And in the holy city of Karbala, where the shrines of Imam Hussein and his brother Abbas, peace be upon them, in addition to the children of Hussein, his family, and his companions (may God Almighty be pleased with them). The city of Kadhimiya in Baghdad also included the two front shrines of Musa bin Jaafar Al-Kadhim and Muhammad bin Ali Al-Jawad, peace be upon them, and Al-Adhamiya included the tomb of Imam Abu Hanifa Al-Numan as well. On the shrine of Sheikh Abd al-Qadir al-Kilani, and in Samarra, where the shrines of the two Imams al-Askari, Ali ibn Muhammad al-Hadi and al-Hasan ibn Ali al-Askari, peace be upon them, are located. In addition, Iraq also has shrines and other holy shrines, mosques, and historical and Islamic places spread over various Iraqi cities such as Kufa, Basra, Baghdad, Mosul, Samawah, Diwaniyah, Hilla, Wasit, and others. The Iraqi town hardly lacks Islamic and historical monuments and the Islamic museums in which the country contains a tremendous cultural. artistic, and historical value.

This means that in Iraq, there are shrines for a large number of prophets (peace be upon him), the infallible imams (peace be upon him), the saints and the righteous (may God be pleased with him), as well as the shrines and mosques that have their sanctity in Islamic histories such as the Kufa Mosque, the Sahla Mosque, the Basra Mosque, and the Al-Hananah Mosque, as the holy scenes are distributed over various cities. Iraqi. These shrines occupy a great place in the hearts of Muslims. Millions of Muslims visit them annually from inside and outside the country, especially after the changes that the country witnessed after the fall of the former regime in 2003 and the resulting facilitation in the procedures for entering Iraq for religious tourism. As a result, Iraq includes most of the shrines and holy sites. Therefore, Muslims, about 90 percent of the prophets and saints shrines in the Arab countries.

Therefore, Iraq has the capabilities and ingredients for this type of tourism, and religious tourism, as it is known, derives its attractiveness through the sanctity and honor of these shrines in the hearts of Muslims. In this respect, it differs from the rest of the types of tourism in that it does not require elements of attraction other than an interest in specific matters, most of which are related to the aspect of services and the provision of the necessary facilities for visitors. Although Iraq possesses all this enormous tourist wealth, which is not found in any other country in the world, it has not reached the tourist status that is commensurate with the vast number of shrines, sights, shrines, and holy mosques compared to other countries such as Iran, Saudi Arabia, and Syria. This requires concerted efforts and enthusiasm by everyone, especially by the competent authorities in the state and at the highest levels, whether they are endowments, local governments, bodies, and the private sector, to carry out a serious, planned, and deliberate manner,



to work on the maintenance of religious monuments and the expansion, restoration, and preservation of the holy shrines and their cleanliness, splendor and historical authenticity In addition to the establishment of residential complexes (hotels), facilities and service facilities, the opening of new roads, the expansion of cities, the construction of markets in a modern and thoughtful manner, as well as attention to public parks and services such as the provision of electricity and potable water, and attention to everything related to the foundation structures, so that the influx of visitors in large numbers waiting their turn to come to Iraq.

Concerning the numbers of tourists entering Iraq, the figures available in international institutions are almost specific. According to UNWTO estimates, the number of tourists in 2000 was 780,000, the number increased in 2010 to 1,518, then to 1,111,000 in 2012, but the number decreased in 2013 to 892,000. These figures are not commensurate with the country's tourism potential. As for direct and indirect tourism revenues, they are also considered low returns that did not exceed at best \$10.9 billion in 2020, according to UNWTO estimates.

The Ministry of Tourism and Antiquities is the Iraqi government responsible for developing and sustaining tourist sites in Iraq by creating the required infrastructure and maintaining its authenticity and impact. This includes the rehabilitation, maintenance, and revival of specific locations, contracting with archaeological institutions, and the official contract. Teaching and training programs. There are plenty of opportunities for investment and rehabilitation of tourist sites across the country [25].

The number of hotels, tourist houses, and apartments in Iraq in 2020 reached 2291 hotels, distributed as 35 five-star hotels, 129 four-star hotels, 403 three-star hotels, 455 two-star hotels, 545 one-star hotels, and 724 popular hotels, employing 12,989 workers, with 11,719 males And 1270 are females, including 10003 Iraqi workers, and the rest are non-Iraqis. As for the number of guests, it reached 7,804,721 inmates to achieve direct tourism revenues, which amounted to more than 906 billion dinars, as shown in table (5).

TABLE V. TOTAL TOURISM REVENUE (2020)

Province	sleeping Wages	Sales	0ther	Total	
Erbil	104,493,078	16,908,952	5,581,991	126,984,021	
Sulaymaniyah	46,394,645	19,439,151	28,922,338	94,756,134	
Baghdad	62,492,554	2,658,075	8,530,293	73,680,922	
Karbala	47,910,949	1,811,711	720,000	50,442,660	
Najaf	15,708,972	16,250	164,973	15,890,195	
Dohuk	7,526,753	1,654,977	1,116,555	10,298,285	
Basra	4,499,259	1,256,093	165,037	5,920,389	
Nineveh	1,433,386	0	91,913	1,525,299	
Kirkuk	1,283,654	4,750	143,400	1,431,804	
Al, Anbar	787,594	0	486,750	1,274,344	
Dhi Qar	794,160	0	12,450	806,610	
Interface	390,115	0	25,000	415,115	
Misan	311,150	0	0	311,150	
Babylon	182,240	0	87,000	269,240	
Salah al, Y	264,520	0	0	264,520	
Al, Qadisiyah	235,865	0	0	235,865	
Al, Muthanna	101,595	0	25,000	126,595	
Diyala	14,550	0	40,500	55,050	
Total	713,045,513	91,981,204	101,406,353	906,433,070	

VI. CONCUSSIONS AND DISCUSSION

Religious tourism is one of the significant sectors in the present century since it is regarded as one of the three most important industries in the world. This is because of their vital role in the political, social, and economic development of the countries in which they are interested. However, the tourism business in Iraq is an underdeveloped sector and is not comparable with the nation's religious and historical tourist assets. Not leveraging the aspects of the tourist offer present in Iraq (mainly the shrines and sacred sceneries) owing to the circumstances that Iraq suffered, which led the religious tourism industry not to flourish and therefore not to contribute to maintaining the national economy [26]. The existence of barriers in the administrative processes adopted, whether linked to entrance permits, the time of stay given to visitors, or even in the procedures followed at border crossings, such as the inspection and examination of arrivals, and so on. Irag's dependency on oil as a significant source of financial resources has led to the growth of most economic sectors being suspended, including the tourist industry, during times of low oil prices or the halting of its shipments. This has led to a drop in government investment, or even a lack, at numerous periods in several government areas, including the tourist industry. The tourist demand in Iraq is flexible and not seasonal since religious tourism (the most significant portion of the tourism industry) occurs in all seasons because religious activities are scattered throughout the year.

Since doing so is essential, Paying attention to religious tourism, providing the necessary facilities for visitors, expanding and developing the holy cities to increase their absorptive capacity, paying attention to the level of services offered in them, and providing all of the comfort requirements that ensure the attraction of visitors, in particular, are all essential things to do. On the one hand, maintaining it for the most extended period is feasible. On the other hand, work should be done to create infrastructure projects and improve including opening contemporary highways, expanding city outlets, and constructing modern hotels and restaurants, parks, public parks, and recreational areas. It is vital for the authorities responsible for shrines, holy places, and religious monuments to examine this objective seriously, pay attention to the ages of these locations, maintain their holiness, and protect their historical and spiritual value. The Ministry of Transport ensures that tourists traveling to and from holy sites have access to transportation that is both modern and adequately cooled. It also makes an effort to ease the flow of tourist traffic to these sites. The distribution of pamphlets, maps, and instructional brochures that provide essential and adequate information about Islamic history, as well as a variety of religious sites, is one aspect that draws the attention of travelers to the holy cities.

Regarding interest in tourism promotion and marketing and the collaboration of all parties responsible for renewing this form of tourism, the focus should be shifted toward religious tourism as one of the significant tourist activities. It is vital to work toward the issue of legislation that assures the growth of religious tourism. This might include working on issuing rules

International Journal of Multidisciplinary Research and Publications



ISSN (Online): 2581-6187

and regulations for the admission of tourists and visitors into the nation. Developing Najaf Airport to become an international airport that accepts different kinds of enormous aircraft, speeding the construction of Karbala Airport, and creating an airport in the city of Samarra following the restoration of security stability are some projects that will be carried out. Provides the private sector with support and the opportunity to invest in the field of religious tourism, as well as overcoming the challenges it faces to play its role in the promotion of the tourism sector due to the high flexibility of its work and the speed with which it can make decisions and put those decisions into action. This can be accomplished by offering this sector technical advice, as well Supporting it with long-term loans and reducing the taxes directly result from this sector's activities. The amount of time during which the tourist project may be exploited (musataha), under the condition that the project is subject to periodic oversight and inspection to guarantee its ongoing operation and maximize its financial returns. Work to reduce the limitations and procedures placed on the investor and collaborate with the local community while opening the door for international investors to participate in the construction of projects that serve religious tourism and profit from their knowledge in this sector. The contributions of the private sector are needed to support its growth. The opportunity to learn from the experiences of other nations, such as Iran and Syria, in religious tourism by emulating other nations' practices, expressing the good aspects of such practices, and overcoming the unfavorable aspects of those practices. Education and raising public understanding of the economic, social, civilizational, and cultural benefits that tourism may bring to Iraq are two of the most critical steps toward achieving widespread involvement in the growth of Iraq's tourist industry. The intertwining of the tourism sector, on the one hand, and other sectors, on the other, where the necessary benefit and support under different titles for this sector by other sectors, as well as the process that this sector provides in terms of revitalization of other sectors, such as the establishment of factories that manufacture products obtained by tourists, is a result of the intertwining of these two sectors (working on promoting tourism). The industrial sector) and the production of crops required by the visitor both works to renew the agricultural sector, which in turn works to reinvigorate the service sector case, as it offers job opportunities and helps to resolve unemployment. Therefore, all of this is added into the Iraqi economy's melting pot, which helps diversify the country's economic resources.

REFERENCES

- [1] M. Khaghaany, S. Kbelah, and A. Almagtome, "Value relevance of sustainability reporting under an accounting information system: Evidence from the tourism industry," *African Journal of Hospitality, Tourism and Leisure*, vol. 8, pp. 1-12, 2019.
- [2] A. Almagtome and M. Abdlazez, "Energy Accounting and Performance: A theoretical Perspective," Akkad Journal Of Contemporary Accounting Studies, vol. 1, no. 4, pp. 232-245, 2021.
- [3] B. AL-Jawahry, M. Mahdi, Q. Al-Fatlawi, and A. Almagtome, "The Impact Of Ipsas Adoption On Sustainable Tourism Development: A Cross Country Analysis," *Polish Journal Of Management Studies*, vol. 25, no. 2, 2022.

- [4] M. I. Alsafar, "Resources Consumption Accounting, Cost Reduction For Customers, and Competitive Advantage: An Iraqi Case Study," Akkad Journal of Contemporary Management Studies, vol. 1, no. 2, pp. 80-96, 2021
- [5] H. K. Kadhim and R. K. Al-Ghezi, "Using Attribute-Based Costing To Conduct Efficient Customer Profitability Analysis In Small And Medium-Sized Manufacturing Businesses," Akkad Journal of Contemporary Management Studies, vol. 1, no. 2, pp. 66-79, 2021.
- [6] G. Beames, "The rock, the reef and the grape: the challenges of developing wine tourism in regional Australia," *Journal of Vacation Marketing*, vol. 9, no. 3, pp. 205-212, 2003.
- [7] R. Pruthi, *International Tourism: Potentials, Measurement and Prospects*. Rajat Publications, 2004.
- [8] C. M. Lazar and I. Bostan, "Recent Trends in Tourism Activity in Dobrudja Region," *Ovidius University Annals, Economic Sciences Series*, vol. 19, no. 2, pp. 127-132, 2019.
- [9] T. Akoglu, "Walter Hunziker-the founder of academic tourism studies," Anatolia, vol. 26, no. 3, pp. 501-505, 2015.
- [10] C. M. Hall, *Pro-poor tourism: who benefits?: perspectives on tourism and poverty reduction.* Channel View Publications, 2007.
- [11] R. J. Shepherd, Faith in heritage: Displacement, development, and religious tourism in contemporary China. Routledge, 2016.
- [12] S. Jongmeewasin, "Religious Tourism, Pilgrimage and Cultural Tourism," in Paper presented at 6th National and International Graduate Study Conference: Creative Multi-Disciplinary Studies for Sustainable Development & the 1st National and International Conference on Creative Multi-Disciplinary Studies for Sustainable Development (NCMSD & ICMSD 2016), 2016, pp. 394-95.
- [13] R. K. Isaac and G. J. Ashworth, "Moving from pilgrimage to "dark" tourism: Leveraging tourism in Palestine," *Tourism Culture & Communication*, vol. 11, no. 3, pp. 149-164, 2011.
- [14] K. Rejman, P. Maziarz, C. A. Kwiatkowski, and M. Haliniarz, "Religious tourism as a tourism product," World Scientific News, no. 57, pp. 562-575, 2016
- [15] D. P. Bâc, "The emergence of sustainable tourism-A literature review," QUAESTUS Multidisciplinary Research Journal, vol. 4, pp. 131-140, 2014
- [16] A. D. Ikromovich and A. B. Abdullajon o'g'li, "The Main Features And Problems Of The Development Of World Tourism," Web of Scientist: International Scientific Research Journal, vol. 3, no. 5, pp. 1946-1950, 2022
- [17] Q. A. Al-Fatlawi, D. S. Al Farttoosi, and A. H. Almagtome, "Accounting information security and it governance under cobit 5 framework: A case study," *Webology*, vol. 18, no. Special Issue on Information Retrieval and Web Search, pp. 294-310, 2021.
- [18] A. Heidari, H. R. Yazdani, F. Saghafi, and M. R. Jalilvand, "A networking approach to analyzing religious tourism businesses: The case of Al-Atabat Al-Aliyat in Iraq," *Journal of Islamic Marketing*, 2020.
- [19] A. G. Kana, "Religious tourism in Iraq, 1996-1998: an assessment," International Journal of Business and Social Science, vol. 2, no. 24, 2011.
- [20] S. S. Daly, "Ingredients of Tourism Development and Its Impact in Achieving Economic Diversification in Iraq Religious Tourism Model," *Iraqi Journal For Economic Sciences*, vol. 17, no. 62, 2019.
- [21] M. Eslami, M. Bazrafshan, and M. Sedaghat, "Shia Geopolitics or Religious Tourism? Political Convergence of Iran and Iraq in the Light of Arbaeen Pilgrimage," in *The Geopolitics of Iran*: Springer, 2021, pp. 363-385.
- [22] Y. M. A. Al-Wattar, A. H. Almagtome, and K. M. Al-Shafeay, "The role of integrating hotel sustainability reporting practices into an Accounting Information System to enhance Hotel Financial Performance: Evidence from Iraq," *African Journal of Hospitality, Tourism and Leisure*, vol. 8, no. 5, pp. 1-16, 2019.
- [23] A. P. Prasetio et al., "Impact of the COVID-19 pandemic on religious tourism amongst Muslims in Iraq," H.T.S. Teologiese Studies/Theological Studies, vol. 78, no. 4, p. 6, 2022.
- [24] A. H. Almagtome, A. J. Al-Yasiri, R. S. Ali, H. L. Kadhim, and N. B. Heider, "Circular economy initiatives through energy accounting and sustainable energy performance under integrated reporting framework," *International Journal of Mathematical, Engineering and Management Sciences*, vol. 5, no. 6, p. 1032, 2020.



International Journal of Multidisciplinary Research and Publications

ISSN (Online): 2581-6187

- [25] A. Akram Neamah and A. A. Obaid, "Implications of The COV ID_19 Outbreak on The Energy Market and Iraqi Economy," *Journal of Positive School Psychology*, vol. 6, no. 3, pp. 5901–5913-5901–5913, 2022.
 [26] M. N. Ali, A. H. Almagtome, and K. S. Hameedi, "Impact of accounting earnings quality on the going-concern in the Iraqi tourism firms," *African*
- Journal of Hospitality, Tourism and Leisure, vol. 8, no. 5, pp. 1-12, 2019.